

4 April 2016

Dear Shareholder

Notice of Adoption of Financial Reporting Standard 101 (“FRS 101”): Reduced Disclosure Framework

Hays plc’s (the “Company”) parent company financial statements contained in the Hays plc Annual Report for the year ended 30 June 2015 (the “2015 Report”) were prepared in accordance with UK Generally Accepted Accounting Practice (“UK GAAP”). The 2015 Report can be found on the Company’s website at www.haysplc.com.

A new UK GAAP accounting framework introduced by the Financial Reporting Council (“FRC”) becomes mandatorily effective for the financial statements of UK companies with accounting periods commencing on or after 1 January 2015. Under this new framework, the Company is required to elect to prepare its parent company financial statements on one of the bases permitted by the FRC. The consolidated financial statements of the Company’s group will continue to be prepared in accordance with EU-adopted IFRS and are unaffected by this new accounting framework.

The Company proposes to adopt FRS 101, a reduced disclosure regime, for its parent company financial statements for the year ended 30 June 2016 and on an on-going basis until such time as the Company notifies shareholders of any change to its chosen accounting framework for the parent company financial statements.

The Company’s election to adopt FRS 101 for its parent company’s financial statements does not require shareholder approval. However, as stipulated in FRS 101, the Company is required to notify all shareholders of this election. Any shareholder or shareholders holding in aggregate 5 per cent or more of the total allotted shares in the Company may serve an objection. Objections must be served in writing and delivered to the Company Secretary, Hays plc, 250 Euston Road, London NW1 2AF, United Kingdom by no later than 31 May 2016.

Yours faithfully



Doug Evans
Company Secretary