

6 March 2017

Dear Shareholder

Change of auditor

As described in the Porvair plc Report and Accounts 2015 and 2016, the Board decided to replace PricewaterhouseCoopers LLP as provider of statutory audit services to Porvair plc (the 'Company') and to undertake a competitive tender, in accordance with best practice and EU regulations.

Following the completion of the tender process, The Board concluded that Deloitte LLP should be appointed as the statutory auditor of the Company for the financial year ending 30 November 2017, subject to approval by shareholders at the Company's Annual General Meeting in April 2017.

We have received a statement from PricewaterhouseCoopers LLP pursuant to section 519 of the Companies Act 2006, setting out the reasons why they have resigned as auditor of the Company. A copy of that statement is enclosed with this letter, as required by section 520 of the Companies Act 2006. We concur with the reasons PricewaterhouseCoopers LLP give for their resignation.

We would like to thank PricewaterhouseCoopers LLP for their significant contribution to the Group over many years and we look forward to working with Deloitte LLP in the future.

Yours faithfully,

Chris Tyler
Company Secretary
Porvair plc