

The Boards of Directors
on behalf of Elis SA
5 Boulevard Louis Loucheur
92210 Saint-Cloud
France

28 July 2017

Dear Sirs

We hereby confirm, solely for the purposes of Rule 27.2(d)(ii) of the City Code on Takeovers and Mergers (the "Takeover Code") issued by the Panel on Takeovers and Mergers, that our report on the quantified financial benefits statement of Elis SA, set out in Part B of Appendix 3 to the Rule 2.7 Announcement dated 12 June 2017 issued by Elis SA and Berendsen plc, continues to apply. We consent to the disclosure of this confirmation in the Scheme Document published on 28 July 2017 in the form and context in which it appears.

This letter is required by Rule 27.2(d)(ii) of the Takeover Code and is given for the purpose of complying with that rule and for no other purpose.

Save for any responsibility arising under Rule 27.2(d)(ii) of the Takeover Code to any person as and to the extent there provided, to the fullest extent permitted by law we do not assume any responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this letter.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Yours faithfully



Deloitte LLP