

The Directors
Pennant International Group plc
Pennant Court
Staverton Technology Park
Cheltenham
Gloucestershire
GL51 6TL

For the attention of Phil Walker

22 March 2016

Dear Sirs,

Pennant International Group plc

Renewal of approval of waiver of obligation under Rule 9 of the City Code of Takeovers and Mergers

We hereby give our consent to the issue of the circular, dated 23 March 2016 in relation to the above and to the reference to, and use of, our name in the form and context to which they respectively appear.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Mike Coe', with a stylized flourish at the end.

Mike Coe
Corporate Finance Director
WH Ireland Limited