

Cobham plc
Brook Road, Wimborne,
Dorset BH21 2BJ, England

T: +44 (0) 1202 882020
F: +44 (0) 1202 840523

9 February 2018

Bureau Veritas UK
5th Floor
66 Prescott Street
London
E1 8HG

Dear Sirs

Verification of a selection of sustainability key performance indicators

We confirm to the best of our knowledge and belief, and having made appropriate enquiries, the following representations given to Bureau Veritas in connection with your verification gender pay gap data ("the subject matter assertions" listed in the Appendix) as included in Cobham's website, within the Corporate Responsibility & Sustainability section, and submitted to the UK Government Equalities Office ("the Report"):

1. The subject matter assertions are properly formed and consistent with the subject matter, taking into account materiality;
2. Measurement methods and significant assumptions, used by us in making estimates, are reasonable;
3. All known events having a material effect on the subject matter assertions that have occurred subsequent to 31st April 2017 have been disclosed; and
4. We believe the effects of uncorrected misstatements summarised in Appendix 2 are immaterial, both individually and in the aggregate, to the Report as a whole.

Information provided

5. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the subject matter assertions contained within the Report;
 - Additional information that you required in order to perform the assurance engagement; and
 - Unrestricted access to persons from whom you determined it necessary to obtain evidence.

Fraud and compliance with laws

6. We acknowledge responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
7. All material subject matter transactions have been recorded in the preparation of the subject matter assertions.
8. We have communicated to you all deficiencies in internal control relevant to the assurance engagement of which we are aware.

9. We have disclosed to you the results of our assessment of the risk that the Report may be materially misstated as a result of fraud.
10. We have disclosed to you all known instances of non-compliance (or suspected non-compliance) with laws and regulations whose effects should be considered when preparing the Report.

Yours faithfully



Gillian Duggan
Executive Vice President HR & Communications

Appendix 1

1 Subject Matter Assertions

The scope of work was limited to assurance over the following information for the period 1st April 2016 to 30th April 2017:

- Mean gender pay gap in hourly pay
- Median gender pay gap in hourly pay
- Mean bonus gender pay gap
- Median bonus gender pay gap
- Proportion of males and females receiving a bonus payment
- Proportion of males and females in each pay quartile

The scope of work was also limited to the information reported by the following Cobham's subsidiaries (the "Selected Information"):

- Aeroflex Limited
- Chelton Limited
- FB Heliservices Limited
- FR Aviation Limited
- Flight Refuelling Limited

Appendix 2

Schedule of uncorrected misstatements

There are no uncorrected misstatements