

2 December 2025

Dear Shareholder

Change of Auditor

Notification under Section 520 Companies Act 2006

As set out in our recent announcement on 2 December 2025, the Board of Directors has made the decision to change the Company's auditors and accordingly asked Deloitte LLP ("Deloitte") to resign.

A thorough and diligent competitive tender process was initiated by our Audit Committee, inviting expressions of interest from a number of widely recognised and credible successor audit firms. That process was recently completed and the Board of Directors is pleased to confirm its appointment of Grant Thornton UK LLP ("Grant Thornton") as its new auditor.

As a result, Deloitte formally resigned, after six years as the Company's auditor, on 25th November 2025.

In accordance with Section 519 of the Companies Act 2006, Deloitte has provided the Company with the required statement under Section 519 of the Companies Act 2006, of reasons, together with circumstances in connection with, its resignation as auditor ("Section 519 Statement"). As required by law, a copy of that Section 519 Statement is appended to this letter.

In the Section 519 Statement, Deloitte has chosen to draw attention to certain matters, all of which were fully disclosed in their enhanced unqualified audit opinion on the Company's annual accounts for the year ended 31 March 2025 (as published on 2 September 2025), specifically sections 5.1 and 7.2 of the Independent Auditor's Report (pages 62–67 of the 2025 Annual Report) (please see www.iomart-annual-report-2025.pdf).

These matters were subject to detailed review and oversight by the Audit Committee and the Board. Shareholders are encouraged to read these sections in conjunction with the full annual report for a comprehensive understanding of the context and the Company's response.

The Board would like to thank Deloitte for their contribution over the past six years and looks forward to working with Grant Thornton as our new external auditor. We

remain committed to maintaining the highest standards of financial reporting, transparency and governance.

Should you have any questions regarding this change, please contact the Company Secretary at 6 Atlantic Quay, 55 Roberston Street, Glasgow, G2 8JD.

Yours sincerely,



Julie Brown
Company Secretary

Appendix

Deloitte.

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Statement of reasons relating to the resignation of Deloitte LLP as auditors to Iomart Group plc (the Group)

The Group has completed an audit tender process for the financial year ending 31 March 2026, in which we did not participate.

We draw to your attention our consideration of the control environment in section 7.2 of our enhanced audit report and the impact of control deficiencies on a certain Key Audit Matter are included in the observations of section 5.1 of our audit opinion for the year ended 31 March 2025.

Unless you apply to the Court, this statement must be sent by you within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act. Unless you inform us that you have applied to the court, we are required to file a copy of this statement at Companies House.

Deloitte LLP – Audit registration C009201919

25 November 2025

Under s523 Companies Act 2006 you are also obliged to inform the FRC, as the appropriate audit authority, of the reasons for our ceasing to hold office. You can do this by email to registration@frc.org.uk or in writing to Change of Auditor Notifications, Financial Reporting Council, 13th Floor, 1 Harbour Exchange Square, London, E14 9GE. You should either (a) attach a copy of our statement of reasons, saying that you agree with the contents of the statement, or (b) set out what you believe the reasons are for our ceasing to hold office, including your company's registered name and number, our name and address (Deloitte LLP, 1 New Street Square, EC4A 3HQ) and our audit registration number which is C009201919.

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