

Independent auditors' statement to the members of Balfour Beatty plc

We have examined the Group's summary financial statement for the year ended 31 December 2007 which comprises the summary Group income statement, the summary Group balance sheet, the summary Group cash flow statement, the summary Group statement of recognised income and expense, the notes to the summary financial statement, the summary Directors' report and the summary Directors' remuneration report.

This report is made solely to the Company's members, as a body, in accordance with Section 251 of the Companies Act 1985. Our work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by the law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and auditors

The Directors are responsible for preparing the Annual review and summary financial statement in accordance with United Kingdom law. Our responsibility is to report to you our opinion on the consistency of the summary financial statement with the full annual accounts, the Directors' report and the Directors' remuneration report, and their compliance with the relevant requirements of Section 251 of the Companies Act 1985 and the regulations made thereunder. We also read the other information contained in the Annual review and summary financial statement as described in the contents section and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the summary financial statement.

Basis of opinion

We conducted our examination in accordance with Bulletin 1999/6 "The auditors' statement on the summary financial statement" issued by the Auditing Practices Board for use in the United Kingdom. Our report on the Group's and Company's full annual accounts describes the basis of our audit opinion on those financial statements and on the Directors' remuneration report.

Opinion

In our opinion, the summary financial statement is consistent with the full annual accounts, the Directors' report and the Directors' remuneration report of Balfour Beatty plc for the year ended 31 December 2007 and complies with the applicable requirements of Section 251 of the Companies Act 1985 and the regulations made thereunder.

Deloitte & Touche LLP

Chartered Accountants and Registered Auditors
London
4 March 2008

Summary reports

The Annual review and summary financial statement includes a summary of information contained in the Directors' report and accounts 2007. The aim is to provide shareholders with information in a clear and concise manner. For this reason, the Annual review and summary financial statement does not contain all the information to allow for a full understanding of the results of the Company and the Group and their state of affairs. For further information, the full Annual report and accounts 2007, comprising the Annual review and summary financial statement and the Directors' report and accounts (containing the Financial review, the Directors' report, the Directors' remuneration report, the financial statements and the independent auditors' report, which is unqualified), should be consulted. A copy of the Directors' report and accounts 2007 may be obtained, free of charge, by writing to the Company Secretary, Balfour Beatty plc, 130 Wilton Road, London SW1V 1LQ. It is also available on the Group's website at www.balfourbeatty.com. If you wish to receive the Directors' report and accounts in future years you should write to Capita Registrars at the address on the inside back cover.



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