

The Directors
The Smarter Web Company PLC
160 Aztec West, Almondsbury
Bristol BS32 4TU
United Kingdom

Date:
29 September 2026

Ref:
ATH/JRD/52271

The Directors
Strand Hanson Limited
26 Mount Row
Mayfair
London W1K 3SQ
United Kingdom

The Partners
Tennyson Securities Ltd, corporate partner of Shard Capital Partners LLP
36-38 Cornhill
London EC3V 3NG
United Kingdom

Dear Sir/Madam

Admission of the new class of preferred shares of The Smarter Web Company PLC (“SWC” or the “Company”) to a listing in the “Non-equity shares and non-voting equity shares” category of the Official List of the Financial Conduct Authority (the “FCA”) and to trading on the main market for listed securities of London Stock Exchange plc (“LSE Main Market” or “LSE”) (the “Proposed Transaction”)

PKF Littlejohn LLP consent to the inclusion in the Company’s prospectus dated on 29 September 2026 2026 (together with any amendments or supplements thereto) issued by the Company (the “**Prospectus**”), of our accountant’s report on Squarebird Agency Ltd’s Historical Financial Information included in Section B.1 of Part 6 and our accountant’s report on the unaudited pro forma income statement for the Group included in Section A.2 of Part 7, and of our name in the form and context in which it appears in the Prospectus.

We also hereby authorise the contents of the report referred to above which is included in the Prospectus for the purposes of item 1.3 of App 2, Annex 1 of the PRM and Section 3 of App 2, Annex 15 of the PRM.

We attach to this letter the final proof of the Prospectus, which we have initialled for identification purposes.

Yours faithfully


PKF Littlejohn LLP

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