

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

Date:
16 January 2026
Ref:
ATH/JRD/52271

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

The Directors
Shard Capital Partners LLP, trading as Tennyson Securities
65 Petty France
London, SW1H 9EU

Dear Directors

Admission of the fully paid ordinary shares of The Smarter Web Company PLC (“SWC” or “the Company”) to the Equity Shares Commercial Companies category of the Official List of the Financial Conduct Authority and to trading on the London Stock Exchange’s Main Market for listed securities (“LSE Main Market”) (“the Proposed Transaction”)

PKF Littlejohn LLP consent to the inclusion in the Company’s prospectus dated on or about 16 January 2026 issued by the Company (the “**Prospectus**”), of our accountant’s report on the Group’s Interim Financial Information included in Part 4 Section B2, 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 1.3 of Annex 1 of the PR Regulation.

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

Yours faithfully

A handwritten signature in black ink that reads "PKF Littlejohn LLP".

PKF Littlejohn LLP

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