

The Directors
DS Smith Plc
Regents Place
350 Euston Road
NW1 3AX
(the “UK Issuer”)

The Directors
DS Smith Ireland Treasury Designated Activity Company
10 Ely Place
Dublin
D02 HR98
(the “Irish Issuer”)

16 August 2022

Our Ref: CA/BL/DSSEMTNMAR22

Dear Sirs

DS Smith Plc (the “UK Issuer”) and DS Smith Ireland Treasury Designated Activity Company (the “Irish Issuer”)

We hereby give our consent to the inclusion in the Prospectus of the Issuers dated 16 August 2022 (the “Prospectus”) of:

- The independent Auditor’s Report to the members of the DS Smith Treasury Ireland Designated Activity Company

as shown in “Financial Information – DS Smith Treasury Ireland Designated Activity Company” section of the Prospectus in the form and context in which it is included and being put on public display in accordance with Annex 7 of the (EU) 2017/1129 and Commission Delegated Regulation (EU) 2019/980.

We also hereby authorise the contents of the report referred to above included in the Prospectus for the purposes of Prospectus Regulation Rule 5.3.2R(2)(f).

Our consent is required by Annex 7 item 1.3 of the (EU) 2017/1129 and Commission Delegated Regulation (EU) 2019/980 and is given solely for the purpose of complying with that provision and for no other purpose.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Yours faithfully



Deloitte LLP