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1st March 2023

Companies House
Crown Way
Cardiff
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Dear Registrar

Resignation as auditors of DS Smith PLC Registered Number 01377658

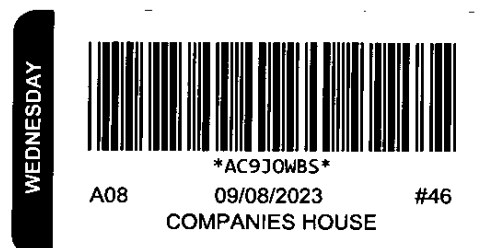
In accordance with Section 521 of the Companies Act 2006, we enclose a copy of our statement of reasons connected with our ceasing to hold office as auditors of [each of] the following company.

DS Smith PLC – registration number 01377658

Please stamp and return the enclosed postage-paid card to acknowledge receipt

Yours faithfully

Deloitte LLP



Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London, EC4A 3HQ, United Kingdom.

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Statement of reasons relating to Deloitte LLP ('Deloitte') ceasing to act as auditors of DS Smith Plc (the 'Company')

Deloitte are not seeking reappointment as auditors of the Company and, accordingly, will cease to hold office at the conclusion of the accounts meeting to be held on 6 September 2022. The reasons for Deloitte ceasing to hold office were due to Deloitte not being proposed for reappointment following the proposal of a new firm as auditor following a tender process, in which Deloitte did not participate due to the length of Deloitte's existing tenure (Deloitte were appointed in 2006) and therefore the upcoming requirement to mandatorily rotate as auditors.

Deloitte LLP – Audit registration C009201919

2 September 2022



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