The Board of Directors on behalf of Tesco PLC
Tesco House, Shire Park, Kestrel Way
Welwyn Garden City
United Kingdom
AL7 1GA

5 February 2018

Dear Sirs

Tesco PLC (the “Company”)

We hereby give our consent to the inclusion:

- in the Class 1 Circular of the Company (the “Circular”), the Company’s Announcement in relation to the profit forecast (the “Announcement”) and the Scheme Document issued by Booker Group plc (the “Scheme Document”) all dated 5 February 2018 of our respective reports relating to the profit forecast for the year ending 24 February 2018 in Part VI B of the Circular, Annex B of the Announcement and Appendix 3 Part B of the Scheme Document; and

- in the Prospectus of the Company dated 5 February 2018 (the “Prospectus”) of our report relating to the profit forecast for the year ending 24 February 2018 in Part 12.2 of the Prospectus in the form and context in which they are included, as shown in the final proof of the Circular, Announcement, Scheme Document and Prospectus, and in respect of the Prospectus being put on public display in accordance with Annex I item 24 of Commission Regulation (EC) No 809/2004 (the “Prospectus Directive Regulation”).

For Prospectus Only

We also hereby authorise the contents of the report referred to above included in the Prospectus for the purposes of Prospectus Rule 5.5.3R(2)(f). Our consent is required by Annex I item 23.1 of the Prospectus Directive Regulation and is given solely for the purpose of complying with that provision and for no other purpose.

For Announcement, Scheme Document and Circular Only

Our consent is required by Rule 23.2 of the Takeover Code and is given solely for the purpose of complying with that provision and for no other purpose.

General

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.
We have not consented to the inclusion of our report and opinion on the profit forecast in any registration statement filed with the SEC under the US Securities Act of 1933 (either directly or by incorporation by reference) or in any offering document enabling an offering of securities in the United States (whether under Rule 144A or otherwise). We therefore accept no responsibility to, and deny any liability to any person using that report and opinion in connection with an offering of securities who makes a claim on the basis they had acted in reliance on the protections afforded by United States of America law and regulation.

Yours faithfully

Deloitte LLP

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