



Auditor's Statement in accordance with Chapter 14, Section 8 of the Swedish Companies Act (2005:551) regarding the Board of Directors' report of significant events for the period 1 April 2023 – 22 February 2024

To the Board of Directors of Catella AB, registration number 556079-1419.

We have reviewed the Board of Directors' report of significant events dated 23 February 2024.

Responsibilities of the Board of Directors' for the report

The Board of Directors is responsible for the preparation of the report in accordance with the Annual Accounts Act, and for such internal control as the Board of Directors determine is necessary to enable the preparation of a report that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the consideration received on the basis of the procedures performed. We conducted our review in accordance with FAR's recommendation RevR 9 *The auditors other statements in accordance with the Swedish Companies Act and the Swedish Annual Accounts Regulations*. This recommendation requires that we comply with ethical requirements and plan and perform the review to obtain reasonable assurance about whether the report is free from material misstatements. The firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent of Catella AB in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

A review involves performing procedures to obtain evidence about the amounts and disclosures in the Board of Directors' report and proposal. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement and the proposal, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board of Directors' preparation and fair presentation of the statement and the proposal in order to design review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. The procedures have been limited to an overall review of the report and documentation for the report, and to queries presented to the companies' personnel. Our opinion is therefore based on limited assurance compared with an audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis to provide a basis for our opinion.

Statement

Based on the procedures performed, no circumstances have arisen which give us reason to believe that the Board of Directors' report does not reflect events of material significance for the company accurately during the period 1 April 2023 – 22 February 2024.

Other matter

This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 14, Section 8 of the Swedish Companies Act and may not be used for any other purpose.

Stockholm, 26 February 2024

KPMG AB

Johanna Hagström Jerkeryd
Authorized Public Accountant