



KPMG Office address Nordenskiöldsgatan 8
P.O.Box 227 Telephone +46 40-35 62 00
SE-SE-201 22
Malmö
Sweden Internet www.kpmg.se

Translation from the Swedish original

To the audit committee of Catena AB (publ)
Ceasar Afors

Assurance regarding impartiality and independence under the EU regulation 537/2014 and International Standard on Auditing ISA 260

Under the EU regulation 537/2014 and ISA 260, the auditor has to report annually to the audit committee any relationships and other issues between the audit firm and firms in its network (hereafter KPMG) and the company whose financial reports are subject to audit (hereafter Catena AB (publ)), which in the auditor's professional judgement can be thought to be of significance to the assessment of impartiality and independence.

Assurance regarding impartiality and independence

Our assessment is that KPMG and the audit team appropriately have complied with the requirements on impartiality and independence under the applicable regulations and therefore there is no obstacles to the performance of the audit.

Reporting of relationships which may be of significance to impartiality and independence and reporting of provided services

There are processes and procedures to ensure the impartiality and independence of the auditor at KPMG AB and in the network of which the firm forms part. For further information, see KPMG AB's annual report on its activity: the "Transparency Report", which is available at www.kpmg.se.

A check has been made to identify any threats which may be of significance to the assessment of the impartiality and independence of KPMG and the audit team in relation to Catena AB (publ) (corp. id. 556294-1715). No relationships have been identified which should give cause for reporting to the audit committee.

During the year 2025 the remuneration paid to KPMG from the Catena AB (publ)-group totaled 4 057 SEKt (of which 3 207 SEKt to KPMG AB), broken down into the categories below. The amount stated regarding the fee for the audit engagement is in agreement with the agreed fee according to the engagement letter dated 2022-06-03. The amounts stated regarding other services comprise the amounts invoiced during the year.

- Audit engagement, 2 758 SEKt (of which 2 320 SEKt to KPMG AB)
Audit engagement means audit of the annual accounts and accounting records and the administration of the Board of Directors and the Chief Executive Officer. Also included is review of the interim report for the third quarter, other work which falls to the company's auditor and advice and other assistance resulting from findings in such review or the implementation of other such work.
- Audit and assurance activity in addition to the audit engagement, 551 SEKt (of which 425 SEKt to KPMG AB)
These services include the review of the sustainability report and auditor statements in connection with issuances, and also auditor's reports in connection with acquisitions and issuances of certificates.
- Tax advice, 447 SEKt (of which 162 SEKt to KPMG AB)
These services include consultations on income tax matters and quality assurance of transfer pricing documentation.
- Other services, 301 SEKt (of which 301 SEKt to KPMG AB)
These services include consultations for new financing structure 185 SEKt, other accounting matters 72 SEKt and consultations regarding sustainability-related issues 44 SEKt.

After the fiscal year, no consultations have been invoiced.



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Estimated effects of non-audit services provided for under article 5.3 in the EU regulation 537/2014

Our assessment is that the tax and valuation services provided to the Catena AB (publ)-group during the fiscal year have had insignificant or no direct effect on the financial statements.

Malmö 19 March 2026

KPMG AB

KPMG AB

Camilla Alm Andersson
Authorized Public Accountant

Therese Johansson
Authorized Public Accountant

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Undertecknare

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