

The auditor's written declaration of impartiality and independence to the audit committee of companies of public interest

To the audit committee of Catena AB (publ)

Attn.: Cesar Åfors, Chair, audit committee of Catena AB (publ)

Declaration of impartiality and independence pursuant to Regulation (EU) No 537/2014 of the European Parliament and of the Council and the International Standard on Auditing (ISA 260)

Declaration of impartiality and independence

Our assessment is that the auditing firm and the audit team are impartial and independent to the extent provided for in the applicable regulations and that there have thus been no impediments to the performance of the audit assignment.

Key auditors participating in the audit

The key auditor who participated in the 2021 audit was Mats Åkerlund.

Description of circumstances which could be significant in terms of the impartiality and independence of the auditor and a description of the services provided

In the auditing firm and the network to which the firm belongs, there are processes and procedures to ensure the impartiality and independence of the auditor. For further details, refer to the information about its activities in the auditing firm's annual report, which is available on the auditing firm's website.

Checks have been performed to identify any possible threats that may be of significance in the assessment of the impartiality and independence of the auditing firm and the audit team in relation to the client being audited. No circumstances have been identified that would warrant a report to the audit committee.

During the 2021 financial year, remuneration paid to the auditing firm and its network amounted to SEK 3,221 thousand (of which SEK 2,683 thousand was paid to the accounting firm Öhrlings PricewaterhouseCoopers AB) shared among the following categories:

- Audit assignment: SEK 2,065 thousand to the accounting firm for the auditing assignment and network; of which SEK 1,717 thousand for the accounting firm.
- Other statutory assignments: (SEK 0 thousand to the accounting firm and network; of which SEK 0 thousand for the accounting firm).
- Tax advisory services: SEK 467 thousand to the accounting firm and network; of which SEK 277 thousand for the accounting firm.
- Valuation services: (SEK 0 to the auditing firm and network; of which SEK 0 thousand for the auditing firm).
- Other audit related services: SEK 689 thousand to the accounting firm and network; of which SEK 689 thousand for the auditing firm.

Estimated impact of non-audit services provided that are permitted under Art. 5(3) (Auditing Regulation)

Our assessment is that the tax and valuation services provided to the audit client during the financial year have had no direct effect or no immaterial effect on the financial statements.

Malmö, 10 March 2022
PricewaterhouseCoopers AB
Mats Åkerlund
Authorised Public Accountant
Principal Auditor