

*This is a translation of the Swedish original document.*

## **Auditor's Statement according to Chapter 13, Section 6 of the Swedish Companies Act (2005:551) on the Board's Report of Significant Events for the Period 2024-05-06 – 2025-02-06**

To the General Meeting of Desenio Group AB, Reg. No. 559107-2839

We have reviewed the Board's report dated 2025-02-06.

### **The Board's responsibility for the report**

The Board is responsible for preparing the report in accordance with the Swedish Companies Act and for ensuring that there is such internal control as the Board deems necessary to prepare the report without material misstatements, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the Board's report based on our review. We have conducted the review in accordance with FAR's recommendation RevR 9, *Revisorns övriga yttranden enligt aktiebolagslagen och aktiebolagsordningen*. This recommendation requires that we plan and perform the review to obtain limited assurance that the Board's report does not contain material misstatements. The audit firm applies International Standard on Quality Management 1, which requires the firm to design, implement, and manage a system for quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We are independent in relation to Desenio Group AB in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The review involves obtaining evidence about financial and other information in the Board's report through various measures. The auditor selects which measures to perform, including assessing the risks of material misstatements in the report, whether due to fraud or error. In making this risk assessment, the auditor considers the parts of internal control that are relevant to how the Board prepares the report to design review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The review has been limited to an overview analysis of the report and the underlying documentation, as well as inquiries with the company's personnel. Our assurance is therefore based on limited assurance compared to an audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Opinion**

Based on our review, nothing has come to our attention that causes us to believe that the Board's report does not fairly reflect the significant events for the company during the period 2024-05-06 – 2025-02-06.

### **Other information**

In the Board's report of significant events, we wish to draw the reader's attention to a reference to preliminarily reported figures according to a press release issued on January 30, 2025, which have not been subject to audit or review, where the following statement is included:

*“For the full year 2024, net sales were expected to decrease by 5–10% compared to 2023, and the adjusted EBITA margin was expected to be 11–13%. Based on preliminary unaudited figures disclosed by the Company, the figures were within the expected range, with net sales at the lower end of the range. For the full year 2025, net sales growth is expected to be approximately 0–5%, and the adjusted EBITA margin is expected to be 11–14%.”*

These circumstances are matters that the company and the Board must consider when submitting the forthcoming annual report for the financial year 2024, and we as auditors must evaluate before submitting our audit report.

This statement is solely intended to fulfill the requirement set forth in Chapter 13, Section 6 of the Swedish Companies Act and may not be used for any other purpose.

Gothenburg, February 06, 2025

KPMG AB

Mathias Arvidsson  
Authorized Public Accountant