

*Translation from the Swedish original*

## Auditor's report in accordance with Chapter 8, Section 54 of the Swedish Companies Act (2005:551), regarding compliance with the guidelines for remuneration to group executive management approved by the Annual General Meeting

To the Annual General Meeting of Vivesto AB, corporate identity number 556332–6676

We have examined whether the Board of Directors and the Chief Executive Officer of Vivesto AB, have complied with the guidelines for remuneration to Group Executive Management during the year 2025 which were approved by the Annual General Meeting on the 23<sup>rd</sup> of May 2024 and the Annual General Meeting on the 9<sup>th</sup> of September 2020.

### **Responsibilities of the Board of Directors and the Managing Director**

The Board of Directors and the Chief Executive Officer are responsible for the compliance with the guidelines and for the internal control the Board of Directors and the Chief Executive Officer determine is necessary to ensure compliance with the guidelines.

### **Auditor's responsibility**

Our responsibility is to express an opinion, based on our examination, to the Annual General Meeting as to whether the guidelines have been complied with. The examination has been performed in accordance with FAR's recommendation RevR 8 *Granskning av ersättningar till ledande befattningshavare i vissa publika aktieföretag (Examination of remuneration to Group Executive Management in Certain Listed Companies)*. This standard requires us to comply with the ethical requirements and also to plan and perform the examination in such a manner that we may obtain reasonable assurance about whether the guidelines on remuneration have been complied with. 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 Vivesto AB in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The examination has included a review of the company's organization for and the documentation supporting the remuneration for group executive management, new decisions concerning remuneration, as well as a sample of payment during the year to senior executives. The procedures selected depend on the auditor's judgement, including the assessment of the risk that the guidelines have not, in all material respects, been complied with. In making this risk assessment, the auditor considers internal control relevant to the company's compliance with the guidelines in order to design 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.

We believe that our examination provides a reasonable basis for our conclusion, as set out below.

### **Opinion**

In our opinion, the Board of Directors and Chief Executive Officer of Vivesto AB, during the year 2025, have complied with the guidelines for remuneration to group executive management which were approved by the Annual General Meeting on the 23<sup>rd</sup> of May 2024 and the Annual General Meeting on the 9<sup>th</sup> of September 2020.

Stockholm the 13<sup>th</sup> of April 2026  
Grant Thornton Sweden AB

Therese Utengen  
Authorized Public Accountant