



KPMG Visiting address Nordenskiöldsgatan 8
Box 227 Telephone +46 (0)40 35 62 00
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To the audit committee of Catena AB /
Cesar Afors
15 March 2023

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

Regulation (EU) No. 537/2014 and ISA 260 require the auditor to disclose annually to the audit committee all relationships and other matters between the audit firm and firms in its network (hereinafter KPMG) and the entity whose financial statements are being audited (hereinafter Catena AB) that, in the auditor's professional judgement, may reasonably be thought to bear on the assessment of objectivity and independence.

Declaration of objectivity and independence

Our assessment is that KPMG and the audit team are objective and independent to the extent required by applicable regulations and that there have thus been no impediments to the performance of the audit engagement.

Key auditors participating in the audit

The key auditor who participated in the 2022 audit was Camilla Alm Andersson.

Disclosure of relationships that may be material to objectivity and independence and disclosure of services provided

KPMG and the network to which the firm belongs have processes and procedures to ensure the objectivity and independence of the auditor. For further details, please see KPMG AB's annual transparency report, available at www.kpmg.se.

Checks have been made to identify any threats that may bear on the assessment of the objectivity and independence of KPMG and the audit team in relation to Catena AB (reg. no. 556294-1715). No relationships have been identified that need to be disclosed to the audit committee.

During the 2022 financial year, the Catena AB group paid KPMG fees of SEK 2,465 thousand (of which SEK 2,265 thousand to KPMG AB) across the categories shown below. The fee disclosed for the audit engagement comprises the fee agreed in the engagement letter dated 3 June 2022 plus an estimate of amounts billed over and above the base fee for accountancy and tax consultations. Audit engagement: SEK 1,995 thousand (of which SEK 1,795 thousand to KPMG AB).

Audit engagement denotes the audit of the annual report and accounts and the administration of the company by the Board of Directors and chief executive officer. Also included are other tasks that the company's auditor is required to carry out, as well as advice or other assistance stemming from observations made during the audit or the performance of such other tasks.

- Audit activities other than the audit engagement: SEK 200 thousand (of which SEK 200 thousand to KPMG AB) These services comprise assurance of the sustainability report.
- Tax advisory services: SEK 120 thousand (of which SEK 120 thousand to KPMG AB) These services comprise consultations on tax matters and quality assurance of transfer pricing documentation.
- Other services: SEK 150 thousand (of which SEK 150 thousand to KPMG AB) These services comprise consultations on accounting matters.



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Estimated effects of non-audit services provided that are permitted under Article 5(3) of Regulation (EU) 537/2014

Our assessment is that the services provided to the Catena AB group during the financial year had little or no direct effect on the financial statements.

Malmö, 15 March 2023

KPMG AB

A handwritten signature in blue ink, appearing to read 'Camilla Alm Andersson', is written over the printed name.

Camilla Alm Andersson Authorised
Public Accountant *Principal Auditor*