



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)
Caesar Åfors

22 March 2024

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.

Key audit partners participating in the audit

Camilla Alm Andersson – KPMG Sweden

Therese Johansson – KPMG Sweden

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 2023 the remuneration paid to KPMG from the Catena AB (publ)-group totaled 3 580 SEKt (of which 3 183 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 including index according to the engagement letter dated 2022-06-03, plus estimated invoicing beyond the basic fee relating to 799 tkr. The amounts stated regarding other services comprise the amounts invoiced during the year.

- Audit engagement, 2 470 SEKt (of which 2 120 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 second 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 activity in addition to the audit engagement, 497 SEKt (of which 310 SEKt to KPMG AB)
These services comprise review of the sustainability report, review of the investors report, review in connection with distribution of shares and certificate related to the New Share Issue.
- Tax advice, 408 SEKt (of which 309 SEKt to KPMG AB)
These services comprise consultations on income tax issues and quality assurance of transfer pricing documentation.
- Other services, 205 SEKt (of which 205 SEKt to KPMG AB)
These services comprise consultations on accounting issues



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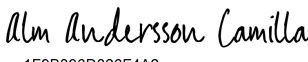
Translation from the Swedish original

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 22 March 2024

KPMG AB

DocuSigned by:

1F9B396D826F4A2...
Camilla Alm Andersson
Authorized Public Accountant

KPMG AB

DocuSigned by:

DF9B0FAB984F48A...
Therese Johansson
Authorized Public Accountant

Certificate Of Completion

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Source Envelope:	
Document Pages: 2	Signatures: 2
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Alm Andersson Camilla
Time Zone: (UTC+01:00) Amsterdam, Berlin, Bern, Rome, Stockholm, Vienna	PO Box 50768
	Malmö, SE -202 71
	camilla.alm@kpmg.se
	IP Address: 83.233.122.195

Record Tracking

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Signer Events

Alm Andersson Camilla
camilla.alm@kpmg.se
Appendix A
KPMG AB

Security Level: Email, Account Authentication
(None)

Signature

DocuSigned by:

1F9B396D826F4A2...

Signature Adoption: Pre-selected Style
Using IP Address: 83.233.122.195

Timestamp

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Workflow Name: DocuSign ID Verification
Workflow Description: The signer will need to identify themselves with a valid government ID.
Identification Method: Electronic ID
Type of Electronic ID: BankID Sweden
Transaction Unique ID: a40f7124-b112-5a93-bb15-d4ae4ac80004
Country or Region of ID: SE
Result: Passed
Performed: 3/22/2024 8:11:20 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Therese Johansson
therese.johansson@kpmg.se
KPMG AB

Security Level: Email, Account Authentication
(None)

DocuSigned by:

DF9B0EAB984F48A...

Signature Adoption: Pre-selected Style
Using IP Address: 46.194.115.230

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Viewed: 3/22/2024 8:42:21 AM
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Authentication Details

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Workflow Description: The signer will need to identify themselves with a valid government ID.
Identification Method: Electronic ID
Type of Electronic ID: BankID Sweden
Transaction Unique ID: 44fa11de-4718-5b33-931d-52e8be9fc8fd
Country or Region of ID: SE
Result: Passed
Performed: 3/22/2024 8:42:06 AM

Signer Events	Signature	Timestamp
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Identity Verification Details:

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Workflow Name: DocuSign ID Verification

Workflow Description: The signer will need to identify themselves with a valid government ID.

Identification Method: Electronic ID

Type of Electronic ID: BankID Sweden

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Country or Region of ID: SE

Result: Passed

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Electronic Record and Signature Disclosure:

Not Offered via DocuSign

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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Completed	Security Checked	3/22/2024 8:42:32 AM

Payment Events	Status	Timestamps
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