



Auditor's statement pursuant to Chapter 13, section 6 of the Swedish Companies Act (2005:551) concerning the board of directors' report regarding events of material significance for the period May 27, 2025 to December 4, 2025

To the shareholders meeting of ACROUD AB (publ), reg. no. 556693-7255

We have reviewed the board of directors' report dated December 4, 2025.

The board of directors' responsibility for the report

The board of directors is responsible for the preparation and fair presentation of the report in accordance with the Swedish Companies Act, and for such internal control as the board of directors determine is necessary to enable the preparation of the report that is free from material misstatement, whether due to improprieties or mistakes.

The auditor's responsibility

Our responsibility is to express a statement on the report based on our review. We have conducted our review in accordance with Recommendation RevR 9 issued by Far (the Swedish professional institute for accountants and auditors) regarding the auditor's statements in accordance with the Swedish Companies Act and the Swedish Companies Ordinance. This recommendation requires that we comply with ethical requirements and plan and perform the review to obtain limited assurance about whether the report is free from material misstatement. The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent in regard to ACROUD AB (publ), in accordance with generally accepted auditing standards in Sweden and otherwise fulfilled our ethical responsibilities under these requirements.

The review involves performing procedures to obtain evidence about the amounts and disclosures in the report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the annual accounts, whether due to improprieties or mistakes. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the report in order to design review 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. The review has been limited to a general review of the board of directors' report including supporting information to the report and discussions with management. Therefore, our statement is 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 statement.

Statement

Based on our review no circumstances have been revealed that gives us any reason to believe that the board of directors' report for the period May 27, 2025 to December 4, 2025 is not true and fair

Other information

This statement is provided only for the purpose of fulfilling the requirements set forth in Chapter 13, section 6 of the Swedish Companies Act and may not be used for any other purpose.

The English text is an in-house translation. In the event of any differences between this translation and the original Swedish version, the latter shall prevail.