



**Auditor's Statement pursuant to Chapter 13, Section 8 of the Swedish Companies Act (2005:551) regarding the Board of Directors' Report on Set-off**

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

We have examined the Board of Directors' report regarding set-off dated December 4, 2025.

***Responsibility of the Board of Directors for the Report***

The Board of Directors is responsible for preparing the report in accordance with the Swedish Companies Act and for ensuring 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 set-off based on our review. We have conducted the review in accordance with FAR's recommendation RevR 9, Revisorns övriga yttranden enligt aktiebolagslagen och aktiebolagsförordningen. This recommendation requires that we plan and perform the review to obtain reasonable 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 quality management system including policies or procedures regarding compliance with professional ethical requirements, standards for professional practice, and applicable legal and regulatory requirements.

We are independent in relation to ACROUD AB (publ), in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our professional 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 the internal control relevant to how the Board prepares the report to design review procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The review also includes an evaluation of the appropriateness and reasonableness of the Board's assumptions. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Opinion***

We believe that the Board's report has been prepared in accordance with Chapter 13, Section 7 of the Swedish Companies Act and that the right of set-off pertains to valid counterclaims.

***Other information***

This statement is solely intended to fulfill the requirement set forth in Chapter 13, Section 8 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.