

This is a literal translation of the Swedish original report

Auditor's statement regarding the report prepared by the Board of Directors in accordance with Chapter 13, Section 6 of the Swedish Companies Act (2005:551) concerning events of material significance for the period 19 March 2026 – 30 July 2026

To the general meeting of shareholders in Scandi Standard AB (publ), Corporate Identity Number 556921-0627.

We have performed a review of the Board of Directors' report dated 30 July 2026.

Responsibilities of the Board of Directors for the report

The Board of Directors is responsible for the preparation 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 a report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the Board of Directors' report based on our review. Our review was performed in accordance with FAR's recommendation RevR 9 *Other statements by the Auditor in accordance with the Swedish Companies Act and the Companies Ordinance*. This recommendation requires that we plan and perform the procedures to attain limited assurance that the Board of Directors' report is free from any 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 of the Scandi Standard AB (publ) in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The procedures have involved the execution of various activities to obtain evidence about the financial information and other disclosures in the Board of Directors' report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the proposal, whether due to fraud or error. In making this risk assessment, the auditor considers the elements of internal control relevant as to how the Board of Directors prepares their report, in order to design procedures that are appropriate under the circumstances, but not for the purpose of expressing an

opinion on the effectiveness of the internal control. The procedures have been limited to an overall review of the report and documentation for the report, and to queries presented to the companies' personnel. Our opinion is therefore based on limited assurance compared with an audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

Based on our review, no circumstances have arisen which give us reason to believe that the Board of Directors' report does not reflect events of material significance for the company accurately during the period 19 March 2026 – 30 July 2026.

Other disclosures

The sole purpose of this auditor's statement is to comply to the requirements stated in Chapter 13, Section 6 of the Swedish Companies Act, and this statement may not be used for any other purpose.

Stockholm, 30 July 2026
Öhrlings PricewaterhouseCoopers AB

Linda Corneliussen
Authorized Public Accountant

This is a translation of the Swedish language original. In the event of any differences between this translation and the Swedish language original, the latter shall prevail.