



## **Auditor's opinion under Chapter 20 Section 14 of the Swedish Companies Act (2005:551) regarding the Board of Directors' report pursuant to Chapter 20, Section 13, fourth paragraph of the Swedish Companies Act**

To the annual general meeting of Corem Property Group AB (publ), Corporate identity No 556463-9440

We have examined the Board of Directors' report containing information on special redemption terms, dated March 2026.

### **Responsibility of the Board of Directors**

The Board of Directors is responsible for preparing the report on special redemption terms in accordance with the Swedish Companies Act, and for ensuring that such internal control exists as the Board deems necessary to enable the preparation of the report without material misstatements, whether due to fraud or error.

### **Responsibility of the auditor**

Our responsibility is to express an opinion on the special redemption terms based on our audit. We have conducted the audit in accordance with FAR's recommendation RevR 9 *Auditor's other statements pursuant to the Swedish Companies Act and the Swedish Companies Ordinance*. This recommendation requires that we plan and perform the audit 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 operate a system of quality management, including policies or procedures regarding compliance with professional ethical requirements, professional standards, and applicable legal and regulatory requirements.

We are independent in relation to Corem Property Group AB (publ) in accordance with generally accepted auditing practice in Sweden and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements.

The audit includes performing procedures to obtain audit evidence regarding financial and other information in the Board's report. The auditor determines which procedures to perform, including assessing the risks of material misstatement in the report, whether due to fraud or error. In making these risk assessments, the auditor considers those parts of internal control that are relevant to how the Board prepares the report, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The audit also includes an evaluation of the appropriateness and reasonableness of the Board's assumptions. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Opinion**

- We are of the opinion that the measures taken, which ensure that neither the company's restricted equity nor its share capital is reduced, are appropriate, and that the assessments made regarding the effects of these measures are correct.

### **Other information**

This auditor's statement is issued solely to fulfill the requirement set out in Chapter 20, Section 14 of the Swedish Companies Act and may not be used for any other purpose

Stockholm, according to our electronic signature

KPMG AB

Mattias Johansson  
Authorized Public Accountant