



This is a literal translation of the Swedish original report

## Statement by the auditor pursuant to Chapter 13, Section 8 of the Swedish Companies Act (2005:551) regarding the Board of Directors' report on capital contributed in kind

To the Board of Directors of Readly International AB (publ) Corporate Identity Number 556912-9553.

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We have performed procedures whereby we have examined the Board of Directors' report regarding the capital contributed in kind dated 14 April 2025.

### **Responsibility 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.

### **Responsibility of the auditor**

Our responsibility is to express an opinion on the assets contributed in kind based on our procedures. The procedures were performed in accordance with FAR's recommendation RevR 9 "*The Auditor's Other Statements Pursuant to the Swedish Companies Act and the Companies Ordinance*". This recommendation requires that we plan and perform the procedures to obtain reasonable assurance as to whether the Board of Directors' 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 of the Readly International 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 report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board of Directors' preparation of the report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The procedures also include an evaluation of the appropriateness of the valuation method/methods applied and the reasonableness of estimates made by the Board of Directors. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## Statement

We are of the opinion that

- the capital contributed in kind is or can be expected to be of benefit to the operations of the Company, and
- the capital contributed in kind has not been ascribed a higher value in the Board of Directors' report than the fair value of such capital contributed in kind.

## Additional information

As stated in the Board of Director's report, the capital contributed in kind is comprised of all 250 shares in Arcy AB, corporate registration number 559411-4901. As also stated in the report, the two independent directors Carolina Brandtman and Malin Strähle has determined the value of the non-cash property in the following manner:

The value of the non-cash property is determined at SEK 339,032,355. The independent directors have obtained a valuation of Arcy AB from Deloitte AB, based on, inter alia, a review of the financial records of Arcy AB and the Company. The independent directors have also obtained a so-called fairness opinion from Deloitte AB and, against this background, assesses that the valuation is well-founded and provides a reliable market value for the non-cash property.

The sole purpose of this statement is to fulfill the requirements set out in Chapter 13, Section 8 of the Companies Act, and this statement may not be used for any other purpose.

Stockholm April 2025

Öhrlings PricewaterhouseCoopers AB

Aleksander Lyckow  
Authorised 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.***