



This is a literal translation of the Swedish original report

Auditor's report on the statutory sustainability report

To the general meeting of the shareholders in Rottneros AB (publ), corporate identity number 556013-5872

Engagement and responsibility

It is the board of directors who is responsible for the statutory sustainability report for the year 2024 on pages 31-44 and 105-107 and that it has been prepared in accordance with the Annual Accounts Act in accordance with the older wording that applied before 1 July 2024.

The scope of the audit

Our examination has been conducted in accordance with FAR's auditing standard RevR 12 The auditor's opinion regarding the statutory sustainability report. This means that our examination of the statutory sustainability report is substantially different and less in scope than an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. We believe that the examination has provided us with sufficient basis for our opinion.

Opinion

A statutory sustainability report has been prepared.

Stockholm, 10 March 2025
PricewaterhouseCoopers AB

Bo Karlsson
Responsible Authorised Public Accountant

Tomas Rahm
Authorised Public Accountant