

Auditor's Statement according to Chapter 20, Section 14 of the Swedish Companies Act (2005:551) regarding the Board of Directors' report according to Chapter 20, Section 13, fourth paragraph of the Swedish Companies Act

To the General Meeting of Scandinavian Real Heart AB, reg. no. 556729-5588

We have reviewed the Board of Directors' report according to Chapter 20, Section 13, fourth paragraph of the Swedish Companies Act dated 2024-09-24.

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 that there is 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 appropriateness of the measures stated in the Board's report and the accuracy of the assessments made regarding the effects of these measures. We have conducted the review in accordance with FAR's recommendation *RevR 9 The Auditor's Other Statements according to the Swedish Companies Act and the Swedish Companies Ordinance*. 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 Scandinavian Real Heart AB in accordance with good auditing practice in Sweden and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements.

The review involves performing procedures to obtain evidence about financial and other information in the Board's report. The auditor selects the procedures to be performed, including assessing the risks of material misstatements in the report, whether due to fraud or error. In making those risk assessments, the auditor considers the parts of the internal control that are relevant to how the Board prepares the report in order to design review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The review also includes evaluating 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 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 statement is solely intended 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, the date as per electronic signature

Grant Thornton Sweden AB

Joakim Söderin

Authorized Public Accountant