

Auditor's Opinion According to Chapter 13, Section 6 of the Swedish Companies Act (2005:551) on the Board's Report of Significant Events for the Period 2025-05-22—2025-11-12

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

We have reviewed the board's report dated 2025-11-12.

Board's Responsibility for the Report

The board 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 board's report based on our review. We conducted our review in accordance with FAR's recommendation RevR 9 *The Auditor's Other Statements Pursuant to the Swedish Companies Act and the Swedish Companies Ordinance*. This recommendation requires that we plan and perform the review to obtain limited 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 system of quality management 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 professional ethics for accountants 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 internal control relevant to the board's preparation of 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 has been limited to an overview analysis of the report and its underlying documentation and inquiries with the company's personnel. Our assurance is therefore based on limited assurance compared to 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, nothing has come to our attention that causes us to believe that the board's report does not reflect significant events for the company in a fair manner during the period 2025-05-22—2025-11-12.



This is an office translation and may not in full correspond to the Swedish equivalent

Other Information

This statement is solely intended to fulfill the requirement set out in Chapter 13, Section 6 of the Swedish Companies Act and may not be used for any other purpose.

Stockholm, the date indicated by electronic signature

Grant Thornton Sweden AB

Joakim Söderin

Authorized Public Accountant