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***Auditor's statement pursuant to Chapter 14, Section 8 of the Swedish Companies Act (2005:551) concerning the board of directors' report regarding events of material significance for the period
2026-04-28 – 2026-10-15***

To the general meeting of BTS Group AB, reg. no. 556904-6476

We have reviewed the board of directors' report dated October 15, 2026.

The board of directors' responsibility for the report

The board of directors is responsible for the preparation and fair presentation 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 the report that is free from material misstatement, whether due to fraud or mistake.

The auditor's responsibility

Our responsibility is to express a statement on the report based on our review. We have conducted our review in accordance with Recommendation RevR 9 issued by Far (the Swedish professional institute for accountants and auditors) regarding the auditor's statements in accordance with the Swedish Companies Act and the Swedish Companies Ordinance. This recommendation requires that we comply with ethical requirements and plan and perform the review to obtain limited assurance about whether the report is free from material misstatement. The firm applies ISQM 1 (International Standard on Quality Management), 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 in relation to BTS Group AB according to generally accepted auditing standards in Sweden and have fulfilled the ethical responsibility according to these requirements.

The review comprises, through various measures, collecting evidence of financial and other information in the board of directors' report. The auditor selects which measures will be performed, by means of, among other things, assessing the risks of there being material inaccuracies in the report due to either improprieties or mistake. In this risk assessment, for the purpose of formulating review measures which are appropriate based on the circumstances, but not for the purpose of providing an opinion as to the efficiency of the companies' internal control, the auditor takes into consideration those aspects of the internal control which are relevant to the manner in which the board has produced the report. The review includes an evaluation of the appropriateness and fairness in the board of directors' assumptions. We believe that the evidence that we have obtained is a sufficient and appropriate basis for our opinion.

Statement

Based on our review no circumstances have been revealed that gives us any reason to believe that the board of directors' report for the period 2026-04-28 – 2026-10-15 is not true and fair.

Other information

This statement is provided only for the purpose of fulfilling the requirements set forth in Chapter 14, Section 8 of the Swedish Companies Act and may not be used for any other purpose.

Stockholm, the 16th October 2026

Ernst & Young AB

Andreas Nyberg Selvring
Authorized Public Accountant