

Auditor's Limited Assurance Report on the Investor report 2023

To Atrium Ljungberg AB, corporate identity number 556175-7047

Introduction

We have been engaged by Atrium Ljungberg AB ("Atrium Ljungberg") to undertake a limited assurance engagement of the Investor report 2023 as set out in this document ("the Reporting").

Responsibilities of management

Atrium Ljungberg's management is responsible for the preparation of the Investor report in accordance with the applicable criteria, as explained in:

- Atrium Ljungberg's Green Bond Framework dated 2017-02-17 (page 1, section 2)
- Atrium Ljungberg's Green Bond Framework dated February 2022 (page 17-21)
- Atrium Ljungberg's Sustainability Linked Financing Framework dated February 2022 (Page 1,5 table 2.1 row 1-3)

All above are available on Atrium Ljungberg's web page as well as the accounting and calculation principles that the Company has developed. This responsibility also includes the internal control relevant to the preparation of the Reporting that is free from material misstatements, whether due to fraud or error.

Responsibilities of the auditor

Our responsibility is to express a conclusion on the Investor report based on the limited assurance procedures we have performed. Our engagement is limited to historical information presented and does therefore not cover future-oriented information.

We conducted our limited assurance engagement in accordance with ISAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of the Investor report and applying analytical and other limited assurance procedures. The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement conducted in accordance with International Standards on Auditing and other generally accepted auditing standards in Sweden.

The firm applies ISQM (International Standard on Quality Management) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We are independent of Atrium Ljungberg in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The procedures performed consequently do not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement.

Accordingly, the conclusion of the procedures performed does not express a reasonable assurance conclusion.

Our procedures are based on the criteria defined by the Board of Directors and management as described above. We consider these criteria suitable for the preparation of the Investor report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion below.

Conclusion

Based on the limited assurance procedures we have performed, nothing has come to our attention that causes us to believe that the Investor report 2023 as set out in this document, is not prepared, in all material respects, in accordance with the above applicable criteria defined by the board of directors and management.

Stockholm, March 28 2024

Deloitte AB

Hans Warén
Authorized Public Accountant

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HANS WARÉN

Undertecknare

On behalf of: Deloitte AB

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