

## **Auditor's Statement in accordance to Chapter 20 paragraph 14 of the Swedish Companies Act (2005:551) regarding the Board of Directors' report on specific redemption terms, etc.**

To the Annual General Meeting of Nordnet AB (publ), Reg. No. 559073-6681

We have examined the Board of Directors' report containing information on specific redemption terms published on Nordnet's website in the notice to the Annual General Meeting held on 19 March 2026.

### *The Board's responsibility for the report*

The Board of Directors is responsible for preparing the report on specific redemption terms in accordance with the Swedish Companies Act and for ensuring that there is such internal control as the Board deems necessary to enable the preparation of the report free from material misstatements, whether due to fraud or error.

### *The auditor's responsibility*

Our responsibility is to express an opinion on the specific redemption terms based on our examination. We have conducted the examination 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 examination 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 maintain 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 of Nordnet AB (publ) in accordance with good auditing practice in Sweden and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements.

The examination involves obtaining evidence through various measures about the financial and other information in the Board's report. The auditor selects which measures to perform, including assessing the risks of material misstatements in the report, whether due to fraud or error. In this risk assessment, the auditor considers the parts of internal control relevant to how the Board prepares the report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The examination also includes an evaluation of 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 consider 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 fulfil the requirement set out in Chapter 20, Section 14 of the Swedish Companies Act and must not be used for any other purpose.

*This is a translation of the Swedish language original. In the event of any differences between this translation and the Swedish language original, the latter shall prevail.*



Deloitte AB

*Signatures on Swedish original*

Patrick Honeth

Authorised public accountant