



## Report from independent auditor

To the board of Cherry with Friends AB, Corporate Id.No. 559226-3981

### **Statement**

We have audited the financial statements of Cherry with Friends AB, which consist of the statement of financial position as of 31 December 2024, the statement of comprehensive income, the statement of changes in equity and the cash flow statement for the year and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the company as of 31 December 2024 and of its financial performance and cash flows for the year in accordance with RFR2 (IFRS for parent companies).

### **Basis for statement**

We conducted our audit in accordance with RFR2 (IFRS for parent companies). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to the audit of the financial statements in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibility for the financial statements of management and those charged with governance**

The Board of Directors and the Chief Executive Officer are responsible for the preparation of financial statements that give a true and fair view in accordance with RFR2 (IFRS for parent companies) and for such internal control as the Board of Directors and the Chief Executive Officer determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Board of Directors and the Chief Executive Officer are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors or the Chief Executive Officer either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.



## **The auditor's responsibility for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements. A further description of our responsibilities for the audit of the financial statements and consolidated accounts is available on the Swedish Auditors' Authority's website: [www.revisorsinspektionen.se/revisornsansvar](http://www.revisorsinspektionen.se/revisornsansvar). This description is part of the auditor's report.

Göteborg the date shown in our electronic signature.

PricewaterhouseCoopers AB

Carolina Frosth Hertzberg

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.