

## Auditor's Limited Assurance Report on Castellum Aktiebolag's Green Bond Impact Report

To Castellum Aktiebolag,  
corporate identity number 556475-5550

### Introduction

We have been engaged by Castellum Aktiebolag to undertake a limited assurance engagement in relation to the information set out in the table "Allokering av likvid från Gröna Obligationer per 231231" as well as "Impact reporting" in the report "Investerarrapport gröna obligationer 2023" ("the Reporting").

### Responsibilities of Management

Management of Castellum is responsible for the preparation of the Reporting in accordance with the applicable criteria, as explained in the Green Financing Framework 2022 (available at [https://www.castellum.se/siteassets/dokument/investerare/finansiering/grona-obligationer/green\\_financing\\_framework-2022.pdf/](https://www.castellum.se/siteassets/dokument/investerare/finansiering/grona-obligationer/green_financing_framework-2022.pdf/)) 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 Reporting 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 (Revised) *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 Reporting, 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 International Standard on Quality Management 1, 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 of Castellum Aktiebolag 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 do not express a reasonable assurance conclusion.

Our procedures are based on the criteria defined by Castellum Aktiebolag's Management as described above. We consider these criteria suitable for the preparation of the Reporting.

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 Green Financing Impact reporting as of 31 December as set out in this document, is not prepared, in all material respects, in accordance with the applicable criteria, as explained in the Green Financing Framework 2022.

Signed on the day as stated by the electronic signature.

Deloitte AB

Harald Jagner

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## HARALD JAGNER

### Undertecknare

På uppdrag av: Deloitte AB

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