



## Auditor's Limited Assurance Report on Boozt's reporting of Greenhouse Gas emissions

To Boozt AB (publ), corporate identity number 556793-5183

### *Introduction*

We have been engaged by the Executive Management of Boozt AB (publ) to undertake a limited assurance engagement of Boozt's reporting of Greenhouse Gas emissions in Scope 1, 2, and Scope 3 categories purchased goods and services, capital goods, fuel- and energy related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, use of sold products, and end-of-life treatment for the year 2022 which are presented on page 72, 75 and 76 in the Annual and Sustainability Report as well as the complemented information related to the scope 3 emissions as reported in the CDP questionnaire for 2023 (question C6.5) ("Reporting").

### *Responsibilities of the Executive Management*

The Executive Management are responsible for the preparation of the Reporting in accordance with the applicable criteria, as explained on page 75 in the Annual and Sustainability Report, and are the parts of the Greenhouse Gas Protocol which are applicable to the Reporting, Scope 1, Scope 2 and Scope 3 categories: 1 purchased goods and services, 2 capital goods, 3 fuel- and energy related activities, 4 upstream transportation and distribution, 5 waste generated in operations, 6 business travel, 7 employee commuting, 11 use of sold products, and 12 end-of-life treatment, 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 Boozt AB 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 the Board of Directors and the Executive 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 Reporting, is not prepared, in all material respects, in accordance with the criteria defined by the Board of Directors and Executive Management.

Our statement has been submitted on the date indicated by our electronic signature.

Deloitte AB

**Didrik Roos**  
Authorized Public Accountant

**Adrian Fintling**  
Expert Member of FAR