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Auditor's opinion according to Article 66.5 of Council Regulation (EC) No. 2157/2001 on the charter of European companies when changing company category

To the general meeting of MTI Investment SE, reg. no. 517100-0135

We have reviewed excerpts from the accounts in order to be able to comment on whether the company has assets that at least correspond to the share capital.

The board's responsibility for the accounting data It is the board's responsibility to produce extracts from the accounting in accordance with the Swedish Companies Act and for there to be such an internal control as the board deems necessary to be able to produce the accounting data without material errors, whether these are due to irregularities or mistakes .

The auditor's responsibility Our task is to give an opinion on the company's assets on the basis of our review. We have carried out the review guided by FAR's recommendation RevR 9 The auditor's other opinions according to the Swedish Companies Act and the Swedish Companies Ordinance in applicable parts. This recommendation requires that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement.
The audit firm applies ISQM 1 (International Standard on Quality Management), which requires the firm to design, implement and manage a quality management system including guidelines or routines regarding compliance with professional ethical requirements, standards for professional practice and applicable requirements in laws and other statutes.

We are independent in relation to MTI Investment SE in accordance with good accounting practice in Sweden and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements.

The audit involves obtaining evidence about financial and other information in the accounting data through various measures. The auditor chooses which actions are to be carried out, including by assessing the risks of material misstatements in the statement, whether these are due to irregularities or mistakes. In this risk assessment, the auditor takes into account those parts of the internal control that are relevant to how the board prepares the accounting information for the purpose of designing audit measures that are appropriate in the circumstances, but not for the purpose of making a statement about the effectiveness of the internal control.
The audit 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 as a basis for our statement.

Statement

We believe that as of May 31, 2024, the company has assets that at least correspond to the share capital of 292,312.74 euros.

Other information This opinion is only intended to fulfill the requirement set out in Article 66.5 of Council Regulation (EC) No. 2157/2001 on the statute for European companies when changing company category and may not be used for any other purpose.

Lund per day for electronic signature

Ernst & Young AB

Stefan Svensson
Chartered Accountant