The following is an unofficial translation of the Swedish document. In case of any discrepancies between the Swedish document and this English translation, the Swedish document shall prevail.

Auditors' report in accordance with Chapter 8 section 54 of the Swedish Companies Act (2005:551) regarding compliance with the guidelines for remuneration to senior executives approved by the Annual General Meeting

To the Annual General Meeting of SkiStar AB (publ), org.nr 556093—6949

We have audited whether the Board of Directors and the CEO of SkiStar AB (publ) have complied during the financial year 2025/2026 with the guidelines for remuneration to senior executives adopted by the Annual General Meeting on 14 December 2024.

The responsibilities of the Board of Directors and the CEO

The Board of Directors and the CEO are responsible for ensuring compliance with the guidelines and for such internal control as the Board of Directors and the CEO determine is necessary to ensure compliance with these guidelines.

Auditor's responsibility

Our responsibility is to express an opinion, based on our audit, to the Annual General Meeting as to whether the guidelines have been complied with. We conducted our audit in accordance with FAR's standard RevR 8 Audit of Remuneration to Senior Executives in Listed Companies. This standard requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the guidelines have, in all material aspects, been complied with. 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 SkiStar AB (publ) in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

Our audit has included a review of the company's organization for and documentation of remuneration matters relating to senior executives, the new remuneration decisions made, as well as a sample of payments made during the financial year to senior executives. The procedures selected depend on the auditor's judgment, including the assessment of the risks of whether the guidelines have not, in all material aspects, been complied with. In making those risk assessments, the auditor considers those parts of the internal control that are relevant to compliance with the guidelines 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 company's internal control. We believe that our audit procedures provide a reasonable basis for our opinion, as set out below.

Opinion

In our opinion, the Board of Directors and the CEO of SkiStar AB (publ.) have, during the financial year 2025/2026, complied with the guidelines for remuneration to senior executives which were approved by the Annual General Meeting on 14 December 2024.

Stockholm, date as per electronic signature

Deloitte AB

Kent Åkerlund

Authorised Public Accountant