This is a literal translation of the Swedish original report

Auditor's statement under Chapter 13 § 8 of the Swedish Companies Act (2005:551) regarding the Board of Director's report concerning set-off arrangement

To the general meeting of the shareholders of Stillfront Group AB (publ), Corporate Identity Number 556721-3078

We have audited the Board of Directors' report concerning the set-off arrangement dated 22 April 2026.

Responsibility of the Board of Directors for the report

The Board of Directors is responsible for preparing the report in accordance with the Swedish Companies Act and for establishing such internal control as the Board of Directors determines necessary to enable the preparation of the report without material misstatements, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the set-off arrangement on the basis of the procedures performed. The procedures were performed in accordance with FARs recommendation RevR 9 *The Auditor's Other Statements Pursuant to the Swedish Companies Act and the Swedish Companies Ordinance*. This recommendation requires that we plan and perform the audit to obtain reasonable assurance that the content of the Board of Director's report is free from material misstatement. 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 Stillfront Group AB (publ) in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The procedures have involved the execution of various activities to obtain evidence about the financial and other information in the accounting details. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the report, whether due to fraud or error. In making those risk assessments, the auditor considers the parts of internal control which are relevant to the how the Board of Directors produced the report data 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 this internal control. The procedures also include an evaluation of the

appropriateness and of the reasonableness of the assumptions of the Board of Directors. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

We are of the opinon that the Board of Director's report has been prepared in accordance with Chapter 13 § 8 of the Swedish Companies Act and that the right of set-off refers to laid counter-receivables.

Other information

The sole purpose of this auditor's statement is to meet the requirements of Chapter 13 § 8 of the Swedish Companies Act and it may not be used for any other purpose.

The Company's assessment is that the additional purchase price to the sellers of Jawaker FZ LLC will amount to a total maximum of approximately 26,649,857.20 US dollars, which can be paid in the form of newly issued shares in the Company. However, the final amount is subject to the outcome of the audit of the 2025 annual financial statements and the sellers' acceptance of the Company's calculation of the additional purchase price.

Stockholm, 22 April 2026
Öhrlings PricewaterhouseCoopers AB

Nicklas Kullberg
Authorized Public Accountant

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.