



To the Annual General Meeting of Prisjakt Norge AS

Independent auditor's report

Conclusion

We have audited the financial statements of Prisjakt Norge AS, which comprise the balance sheet as at 31 December 2024, the income statement for the financial year ended on that date and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements comply with applicable legal requirements and give a true and fair view of the company's financial position as at 31 December 2024, and of its results for the financial year ended on that date in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

Basis for conclusion

We conducted the audit in accordance with International Standards on Auditing (ISAs). Our assignment and responsibilities under these standards are described below under '*The auditor's responsibilities for the audit of the financial statements*'. We are independent of the company in accordance with the requirements of relevant laws and regulations in Norway and the International Code of Ethics for Professional Accountants (including International Standards on Independence) issued by the International Ethics Standards Board for Accountants (IESBA Code), and we have complied with our other ethical obligations in accordance with these requirements. In our opinion, the audit evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

The Board's responsibility for the financial statements

The Board (management) is responsible for preparing the financial statements and for ensuring that they give a true and fair view in accordance with the provisions of the Norwegian Accounting Act and generally accepted accounting practice in Norway. Management is also responsible for such internal control as it deems necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

When preparing the financial statements, management must assess the company's ability to continue as a going concern and disclose matters of significance to its ability to continue as a going concern. The going concern assumption shall form the basis of the financial statements as long as it is not probable that the business will be wound up.

The auditor's responsibilities and duties in the audit of the financial statements

Our objective is to obtain reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our conclusion. Reasonable assurance is a high level of assurance, but no guarantee that an audit conducted in accordance with the ISAs will always detect material misstatements. Misstatements may arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions that users make on the basis of the financial statements. For a further description of the auditor's responsibilities and duties, please refer to: <https://revisorforeningen.no/revisionsberetninger>

Oslo, 24 February 2025

PricewaterhouseCoopers AS

Eivind Nilsen
Chartered Accountant
(electronically signed)