



Report on Agreed-Upon Procedures

To the Executive Office of the City of Helsingborg (212000-1157)

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.

Purpose

Our report is intended solely to examine your “Sustainable bond impact report” in accordance with instructions from the Executive Office and may not be suitable for any other purpose.

Responsibilities of the Engaging Party

The Executive Office has confirmed that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Executive Office is responsible for the subject matter to which the agreed-upon procedures are applied.

Auditor’s Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with International Standard on Related Services (ISRS) 4400 (Revised), Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures agreed with the Executive Office and reporting our findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or a conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have followed requirements regarding professional ethics contained in the IESBA Code. For this engagement, there are no independence requirements that we are obliged to follow.

The audit firm applies the International Standard on Quality Control 1 (ISQM 1) that requires the firm to design, implement and operate a system of quality management, including policies or procedures for compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Procedures and Findings

We have performed the procedures described below, which have been agreed with the Executive Office.

| No. | Procedures | Findings |
|-----|--|--|
| 1 | We have compared whether the stated loan amount for green and sustainable bonds as stated in the “Sustainable bond impact report” corresponds to the amount in the loan agreement | The stated loan amounts included in the “Sustainable bond impact report” are consistent with the amounts in the loan agreements. |
| 2 | We have checked whether the summary of sustainable projects in the “Sustainable bond impact report”, decided in 2025, is approved by the “City of Helsingborg – Committee”. | The projects were approved by the City of Helsingborg – Committee on 24 april 2026. |
| 3 | We have, based on documentation received from the executive office of Helsingborg city, compared whether the information regarding the accumulated amount spent in the sustainable and green projects as stated in the “Sustainable bond impact report” is more than the loan amount in point 1 and whether the information regarding the accumulated amount spent in the sustainable and green projects is found in the accounts. | The accumulated amount spent on the sustainable and green projects as stated in the ‘Sustainable bond impact report’ is reflected in the accounting records and corresponds to the loan amount in point 1. |

Date as per digital signature
Öhrlings PricewaterhouseCoopers AB

Mattias Johansson
Authorised Public Accountant

Deltagare

ÖHRLINGS PRICEWATERHOUSECOOPERS AB 556029-6740 Sverige

Signerat med Svenskt BankID

2026-06-25 15:52:48 UTC

Undertecknare

Datum

Namn returnerat från Svenskt BankID: MATTIAS SIMON JOHNNY JOHANSSON

Mattias Johansson
Partner

Leveranskanal: E-post