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THE AUDITOR'S EXAMINATION OF THE CORPORATE GOVERNANCE STATEMENT

To the general meeting of the shareholders of I.A.R Systems Group AB (publ) corporate identity number 556400-7200

Engagement and responsibility

The Board of Directors is responsible for that the corporate governance statement for the financial year 2022-01-01 – 2022-12-31 on pages 74-78 and that it has been prepared in accordance with the Annual Accounts Act.

The scope of the audit

Our examination of the corporate governance statement is conducted in accordance with FAR's auditing standards RevR 16 *The auditor's examination of the corporate governance statement*. This means that our examination of the corporate governance statement is different and substantially less in scope than an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. We believe that the examination has provided us with sufficient basis for our opinions.

Opinions

A corporate governance statement has been prepared. Disclosures in accordance with chapter 6 section 6 the second paragraph points 2-6 of the Annual Accounts Act and chapter 7 section 31 the second paragraph the same law are consistent with the other parts of the annual accounts and consolidated accounts and are in accordance with the Annual Accounts Act.

Stockholm April 3 2023

Deloitte AB

Signatures on Swedish original

Andreas Frountzos Authorized Public Accountant