

The text in this statement is an unofficial in-house translation. In the event of any differences between this translation and the original Swedish version, the latter shall prevail.

Auditor's statement in accordance with Chapter 8, Section 54 of the Swedish Companies Act (2005:551) that the guidelines of the general meeting regarding remuneration to senior executives have been followed

To the general meeting of Viva Wine Group AB, company registration number 559178-4953

We have examined whether the Board of Directors and the Chief Executive Officer of Viva Wine Group AB have, during the financial year 1 January 2025 – 31 December 2025, complied with the internal guidelines for remuneration to senior executives that were in force during the period.

Responsibilities of the Board of Directors and the Chief Executive Officer

The Board of Directors and the Chief Executive Officer are responsible for ensuring compliance with the guidelines and for the internal controls that the Board of Directors and the Chief Executive Officer deem necessary to ensure compliance with the guidelines.

The auditor's responsibility

Our responsibility is to provide a statement, based on our audit, to the Annual General Meeting as to whether the guidelines have been followed. We have conducted the audit in accordance with FAR's recommendation RevR 8 *Audit of Remuneration to Senior Executives in Certain Public Limited Companies*. This recommendation requires us to comply with professional ethical requirements and to plan and perform the audit to obtain reasonable assurance that the guidelines of the general meeting have been complied with in all material respects. The audit firm applies International Standard on Quality Management 1, which requires the firm to design, implement and maintain a quality management system, including policies or procedures regarding compliance with professional ethical requirements, standards for professional practice and applicable legal and regulatory requirements.

We are independent of Viva Wine Group AB in accordance with generally accepted auditing standards in Sweden and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements.

The audit has covered the company's organisation and documentation of remuneration matters for senior executives, the new remuneration decisions taken, and a sample of the payments made to senior executives during the financial year. The auditor selects the procedures to be performed, including by assessing the risk that the guidelines have not been complied with in all material respects. In making this risk assessment, the auditor considers those aspects of internal control relevant to compliance with the guidelines for the purpose of designing 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 review provides a reasonable basis for our statement below.

Statement

We believe that the Board of Directors and the Chief Executive Officer of Viva Wine Group AB have complied with the applicable internal guidelines for remuneration of senior executives during the financial year 1 January 2025 – 31 December 2025.

Stockholm, on the date indicated by our electronic signature Ernst & Young AB

Andreas Nyberg Selvring
Authorized Public Accountant