

Report of independent auditors

For members of SIA "LANDE Platform".

Our opinion on the financial statement

We have audited pages 5 to 14 of the financial report included in the attached annual report of SIA "LANDE Platform" ("the Company"). The attached financial statement includes:

- balance sheet as of December 31, 2022, •
- profit or loss statement for the year ending on December 31, 2022,
- an appendix to the financial statement, which includes a summary of significant accounting principles and other explanatory information.

In our opinion, the attached financial report provides a true and clear picture of the financial position of SIA "LANDE Platform" as of December 31, 2022 and of its financial results for the year ending on December 31, 2022, in accordance with the Annual Report of the Republic of Latvia and the consolidated annual the Law on Reports ("Law on Annual Reports and Consolidated Annual Reports").

Grounds for the opinion

In accordance with the Audit Services Law of the Republic of Latvia ("Audit Services Law"), we conducted an audit in accordance with international auditing standards recognized in the Republic of Latvia (hereinafter - SRS). Our responsibilities in those standards are further described in *the Auditor's Responsibility for the Audit of the Financial Statements section of our report*.

We are independent of the Company in accordance with the International Board of Accounting Ethics Standards The requirements of the International Code of Ethics for Professional Accountants (including the International Standards of Independence) and the independence requirements included in the Law on Auditing Services, which are applicable to our audit of financial statements in the Republic of Latvia. We have also complied with the other professional ethical principles and objectivity requirements set forth in the International Code of Ethics for Professional Accountants (including the International Independence Standard) and the Law on Auditing Services.

We believe that the audit evidence we have obtained provides a sufficient and appropriate basis for our opinion.

Reporting of other information

The management of the Company is responsible for other information. Other information consists of:

- information about the Company provided on page 3 of the attached annual report,
- the management report provided on page 4 of the attached annual report.

Our opinion on the financial report does not apply to other information contained in the annual report, and we do not provide any kind of confirmation about it, except as indicated in the *Other reporting requirements section of our report in accordance with the requirements of the legislation of the Republic of Latvia*.

In connection with the audit of the financial statement, it is our duty to get acquainted with other information and, in doing so, to evaluate whether this other information does not differ significantly from the information of the financial statement or from our knowledge that we obtained during the audit, and whether it does not contain other types of material inconsistencies.

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If, based on the work performed and taking into account the information obtained during the audit and understanding of the Company and its operating environment, we conclude that there are material inconsistencies in other information, it is our duty to report such circumstances. No reportable circumstances have come to our attention.

Other reporting requirements in accordance with the requirements of the legislation of the Republic of Latvia

In addition, according to the Law on Auditing Services, we are obliged to provide an opinion on whether the Management Report has been prepared in accordance with the requirements of the regulatory act governing its preparation, the Law on Annual Reports and Consolidated Annual Reports.

Based solely on the procedures performed as part of our audit, in our opinion:

- The information provided in the management report for the reporting year for which the financial report is prepared corresponds to the financial for the review, and
- The management report has been prepared in accordance with the requirements of the Law on Annual Reports and Consolidated Annual Reports.

Responsibility for the financial statement of management and persons entrusted with the supervision of the Company

Management is responsible for the preparation of financial statements that present a true and fair view in accordance with the Annual Accounts and Consolidated Annual Statements Act, as well as for maintaining such internal control system as, in the opinion of management, is necessary to enable the preparation of financial statements, that are free from material misstatements whether due to fraud or error.

When preparing the financial statement, the management is obliged to evaluate the Company's ability to continue its operations, providing, if necessary, information on the circumstances related to the Company's ability to continue its operations and the application of the going concern principle, unless the management plans to liquidate the Company or terminate its operations, or has no other real alternatives such as liquidation or termination of the Company.

The persons entrusted with the supervision of the Company are responsible for the supervision of the process of preparation of the financial report of the Company.

Auditor's responsibility for auditing the financial statement

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to error or fraud, and to issue an auditor's report expressing an opinion. Reasonable assurance is a high level of assurance, but it does not guarantee that an audit conducted in accordance with an ISA will always detect a material misstatement, if any.

Misstatements may arise from fraud or error, and they are considered material if they can reasonably be expected to influence the economic decisions that users make on the basis of these financial statements.

When conducting an audit in accordance with SRS, we exercise professional judgment and maintain professional skepticism throughout the audit process. We too:

- we identify and evaluate the risks that the financial statement could contain material inconsistencies caused by fraud or error, we develop and perform audit procedures to mitigate these risks, as well as obtain audit evidence that provides sufficient and appropriate justification for our opinion. The risk of not detecting material misstatements due to fraud is higher than the risk of not detecting misstatements due to error, as fraud may involve collusion, falsification of documents, willful failure to disclose information, misrepresentation of information, or violations of internal controls;

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- we gain an understanding of internal control, which is essential for conducting an audit, in order to develop audit procedures appropriate to the specific circumstances, but not to provide an opinion on the effectiveness of the Company's internal control;
- evaluate the adequacy of applied accounting policies and the reasonableness of accounting estimates and information presented by the relevant management;
- draw a conclusion on the adequacy of the going concern principle applied by the management and, based on the obtained audit evidence, on whether there is a material uncertainty regarding events or circumstances that may cast significant doubt on the Company's ability to continue operating. If we conclude that a material uncertainty exists, the auditors' report draws attention to the disclosures in the financial statements about those circumstances or, if no such disclosures are provided, we issue a modified opinion. Our conclusions are based on audit evidence obtained up to the date of the auditors' report. However, due to future events or circumstances, the Company may stop its operation;
- evaluate the general structure and content of the financial report, including the disclosed information and explanations in the appendix, and whether the financial statement represents fairly the transactions and events underlying the statement.

We communicate with the persons entrusted with the oversight of the Company and, among other things, provide information on the planned scope and timing of the audit, as well as on important audit observations, including significant internal control deficiencies that we identify during the audit.

SIA "Orient's Audit & Finance"
License no. 28

Natalija Zaitseva,
member of the board

Olga Kuzmiņa
LR sworn auditor
Certificate no. 207

Riga, Latvia
on January 10, 2024

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