

# Auditor's statement pursuant to Chapter 20, Section 14 of the Swedish Companies Act (2005:551) regarding the board's report with information on special redemption terms, etc.

## To the general meeting of H & M Hennes & Mauritz AB, reg. no. 556042-7220

We have reviewed the board's report with information on special redemption terms dated March 2025.

# The board's responsibility for the report

The board is responsible for preparing the report with special redemption terms in accordance with the Swedish Companies Act and for ensuring that there is such internal control as the board deems necessary to be able to prepare the report without material inaccuracies, whether due to fraud or error.

# The auditor's responsibility

Our task is to express an opinion on the special redemption terms based on our review. We have conducted the review in accordance with FAR's recommendation RevR 9 The auditor's other statements pursuant to the Swedish Companies Act and the Swedish Companies Ordinance. This recommendation requires that we plan and perform the review to obtain reasonable assurance that the board's report does not contain material inaccuracies. The audit firm applies International Standard on Quality Management 1, which requires the firm to design, implement, and manage a system of quality control including policies or procedures regarding compliance with professional ethical requirements, standards for professional practice, and applicable legal and regulatory requirements.

We are independent in relation to H & M Hennes & Mauritz AB in accordance with good auditing practice in Sweden and have otherwise fulfilled our professional ethical responsibilities in accordance with these requirements.

The review involves obtaining evidence about financial and other information in the board's report through various procedures. The auditor selects the procedures to be performed, including assessing the risks of material inaccuracies in the report, whether due to fraud or error. In this risk assessment, the auditor considers the parts of the internal control that are relevant to how the board prepares the report in order to design review procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The review also includes an evaluation of the appropriateness and reasonableness of the board's assumptions. We believe that the evidence we have obtained is sufficient and appropriate as a basis for our opinion.

### Statement

We believe that the measures taken, which ensure that neither the company's restricted equity nor its share capital is reduced, are appropriate and that the assessments made regarding the effects of these measures are correct.

### Other information

This statement is solely intended to fulfil the requirement set forth in Chapter 20, Section 14 of the Swedish Companies Act and must not be used for any other purpose.

Stockholm - March 20, 2025

Deloitte AB

Signature on Swedish original

Didrik Roos Authorized Public Accountant