

# Independent Assurance Statement

## Assurance information

Ethos International – Return on your social responsibility AB (Ethos) has performed an independent assurance of Camurus AB (Camurus)'s greenhouse gas (GHG) emissions data for Scope 1, Scope 2 (location-based and market-based) and all Scope 3 categories that are relevant to Camurus (categories 1, 2, 3, 4, 5, 6, 7, 9 and 12) (henceforth: "the data") for the reporting year 2025. The assurance process was conducted in accordance with the AA1000AS v3. Ethos advisors were engaged to provide Type 2 Moderate-level assurance, which covers:

- The nature and extent of adherence to the AA1000AP (2018) principles of inclusivity, materiality, responsiveness and impact (henceforth: "the Principles") and;
- The reliability and quality of specified performance information related to the GHG emissions (Scope 1, 2 and 3).

The performance information included in the data, such as key emissions claims, was included in the assurance process. Statements referring to actions and initiatives in any text were excluded from the process. Ethos advisors used the Greenhouse Gas Protocol Corporate Standard for defining accuracy when evaluating performance information.

The assurance statement is intended for use by the management of Camurus and all Camurus' stakeholders. Camurus' Board of Directors have sole responsibility for the preparation of the data and disclosure. Ethos served as a third-party assurance provider. With over 15 years of experience in conducting independent assurance processes for companies of all sizes in all industries in accordance with AA1000AS, Ethos's sole responsibility was to provide a third-party, independent assurance of the data. Our assurance team was comprised of Ann-Charlott Pahl and Lucy Wood, who both have knowledge and technical expertise within assurance processes in accordance with the standard. For more information about Ethos and our team's expertise with assurance services, please visit our website: [www.ethos.se](http://www.ethos.se).

## Methodology

Ethos' work was designed to collect and review evidence with the objective of providing moderate assurance as defined in AA1000AS v3. The following activities were undertaken:

- Review of the processes for gathering and consolidating data within Camurus.
- Review of information and supporting evidence for data provided to us by Camurus on reporting and compilation processes.
- For both data and claims checking, this included accessing key reporting processes as well as reviewing electronic documents, tracking tools, and other sources of internal and external evidence.

## Limitations

Ethos advisors have not been part of the data collection process and have therefore only been able to assure the results of the collection process. The current data management process allows for data on Scope 1, 2 and 3 to be verified once compiled by Camurus. Camurus does not verify underlying factors or accuracy in input data from suppliers.

## Independence of assurance

Ethos and Camurus are not involved in any other projects that could cause a conflict of interest for the assurance process.

## Performance related information

Based on the work undertaken, nothing came to Ethos' attention demonstrating that Camurus does not adhere to the AA1000AP (2018) Principles or that the reliability and quality of data could be questioned.

### Adherence to the Principles

**Inclusivity:** Camurus includes the necessary stakeholders to collect the emissions and energy data needed to report relevant 2025 GHG emissions data.

**Materiality:** Camurus has identified and is reporting on all material Scope 1, 2 and 3 GHG emissions.

**Responsiveness:** Camurus is transparent about assumptions made when calculating its GHG emissions as well as its related impacts on the broader ecosystem where Camurus operates.

**Impacts:** Camurus monitors, measures, and is accountable for how its operations and actions impact the climate.

### Reliability and quality

Overall, Ethos advisors have confidence in the level of accuracy of the 2025 GHG emissions data. The data collection processes are supported through evidence reviewed during the verification. Robust data management processes are in place. Data on Scope 1 and 2 emissions is provided primarily directly from suppliers. Scope 3 emissions data is partly provided directly from suppliers, partly calculated based on activity data and partly calculated based on spend data. For all data, where it is collected, entered or compiled manually, it is done so with a high level of accuracy and follow-ups. However, in these cases, a small risk of human error occurring remains.

Ethos advisors are not aware of any errors that would materially affect the results; therefore, Ethos advisors confirm we find Camurus' GHG emissions data for the reporting year 2025 to be accurate and complete.

### Recommendations going forward:

- Reduce the reliance on manual processes, e.g., by introducing a carbon accounting system.
- In the absence of an integrated system, ensure calculations, underlying documentation, assumptions and emission factors are always traceable.
- Continue to identify and investigate significant year-on-year changes in emissions, and document the follow-up process.
- Introduce a threshold for recalculation of emissions from previous reporting periods.
- Include well-to-tank emissions for all transport-related emissions, such as business travel and employee commuting, to follow best practice.
- Continue the transition from spend-based to activity-based data, prioritizing Scope 3 categories and activities associated with high emissions.
- Continue to hold dialogues with suppliers to improve the accuracy and documentation of emissions data, particularly where assumptions are used to a high degree.

Ethos, Stockholm, 24th March 2026

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