

Management Board

INSTITUT IGH d.d.

Ulica Janka Rakuše 1

Zagreb

April 30th 2024

Dear,

In connection with the audit of the unconsolidated and consolidated financial statements of the company INSTITUT IGH d.d. and its subsidiaries for the year ended December 31, 2023, we confirm the following:

On April 29, 2024, we issued an independent auditor's report to the owner of the company INSTITUT IGH d.d. and its subsidiaries in Croatian and English, which it includes:

- Report on the audit of unconsolidated and consolidated financial statements
- Report based on the requirements of Delegated Regulation (EU) 2018/815 amending Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards for the specification of a single electronic reporting format.

Our Independent Auditor's Report refers to the unconsolidated and consolidated financial statements of INSTITUT IGH d.d. and its subsidiaries for the year ending on December 31, 2023, compiled in electronic files "*Institut IGH-2023-12-31-hr*", "*Institut IGH Grupa-2023-12-31-hr*", "*Institut IGH- 2023-12-31-eng*" and "*Institut IGH Grupa-2023-12-31-eng*".

With respect,



**Russell Bedford**  
*Croatia-revizija d.o.o.*  
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10000 Zagreb - Hrvatska / Croatia

Paško Anić-Antić  
Certified auditor  
Director