

B&S Group S.A.
For the attention of Peter Kruithof
14, Rue Strachen
L-6933, Mensdorf
Grand Duchy of Luxembourg

Luxembourg, August 25, 2022

B&S Group S.A. – 2021 annual accounts – XHTML-ESEF Version

Dear Mr. Kruithof,

Please find enclosed a scanned version of the 2021 annual accounts of B&S Group S.A. (the “Company”) stamped for identification purposes together with our report dated August 25, 2022 that can be added to the annual accounts as at December 31, 2021 and for the year then ended of which we have attached a version identified as signed for identification purposes in connection with the filing of the annual accounts in eXtensible HyperText Markup Language (“XHTML”) format, the European Single Electronic Format (“ESEF”) as specified by the European Commission in Regulatory Technical Standard on ESEF (Regulation (EU) 2019/815) as amended, to be filed with the *Commission de Surveillance du Secteur Financier* (“CSSF”) (through eRIIS), stored on the OAM (operated by the Luxembourg Stock Exchange).

We confirm our permission to include the text of our auditor’s reports in the section “*Report of the Réviseur d’entreprises agréé*” related to the annual accounts of the Company for the year 2021 dated August 25, 2022 as part of the annual report in European Single Electronic Format (“annual accounts”), with the identified overall hash ‘OTv8QeNvpzyP0PQ=’.

The text of our auditor’s report states the name of our firm and the name of the responsible audit partner but without a handwritten signature. We kindly request you to include the text of the auditor’s report without handwritten signature in the ESEF version of the annual accounts that will be filed through eRIIS. We have enclosed 1 copy of our auditor’s reports including a qualified electronic signature. This copy is meant for your own filing purposes.

Please note that in case you want to use the annual accounts including our report for any other purposes, you need to have our prior written consent.

Should you need any further assistance or have any questions related to these annual accounts, please do not hesitate to contact us.

Yours sincerely,

For Deloitte Audit, *Cabinet de révision agréé*

Jan van Delden, *Réviseur d’entreprises agréé*
Partner