

STATUTORY AUDITOR'S REPORT

(Free translation from a report originally issued in Portuguese language.
In case of doubt the Portuguese version will always prevail)

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of “**STONE SOUP, Consulting, L.da**” (the Entity), which comprise the statement of financial position as at December 31, 2022 (showing a total of 274.394 Euros, and a total net equity of 111.384 Euros, including a net profit of 11.124 Euros) and the income statement by nature for the year then ended, and the additional information.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the Entity as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Accounting Standards for Micro-entities adopted in Portugal under the Portuguese Accounting System.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), and further technical and ethical standards and guidelines as issued by Ordem dos Revisores Oficiais de Contas (the Portuguese Institute of Statutory Auditors). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section below. We are independent of the Entity in accordance with the law and we have fulfilled other ethical requirements in accordance with the Ordem dos Revisores Oficiais de Contas.

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

Responsibilities of Management for the Financial Statements

Management is responsible for:

- the preparation of the financial statements that give a true and fair view of the Entity's financial position, financial performance and cash flows in accordance with Accounting Standards for Micro-entities adopted in Portugal under the Portuguese Accounting System.
- the preparation of the management report in accordance with applicable laws and regulations;
- designing and maintaining an appropriate internal control system to enable the preparation of financial statements that are free from misstatement, whether due to fraud or error;
- the adoption of accounting policies and principles appropriate in the circumstances; and
- assessing the Entity's ability to continue as a going concern and disclosing, as applicable, the matters that may cast significant doubt about the Entity's ability to continue as a going concern.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit

procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management, in accordance with Accounting Standards for Micro-entities adopted in Portugal under the Portuguese Accounting System.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, in accordance with Accounting Standards for Micro-entities adopted in Portugal under the Portuguese Accounting System
- communicate with those charged with governance, including the supervisory body, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility also includes de verification that the information contained in the management report is consistent with the financial statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Management Report

The Entity opted to waive the obligation to prepare the Management Report in view of its status as a micro-entity, as defined in paragraph 1 of article 9 of Decree-Law no. 158/2009, of 13 July, amended by Law nº 20/2010, of August 23rd, by Decree-Law nº 36-A/2011, of March 9th, and by Laws nº 66-B/2012, of December 31st, and 83-C/2013, of 31 December, therefore, as provided for in article 66, no. 6 of the Portuguese Companies Code, it did not present the respective Management Report.

Lisboa, the 24th October 2023

BIZARRO DO VALE & ASSOCIADO, SROC, LDA - SROC nº 101
Registered Auditor at CMVM sob o nº 1424
Represented by Vítor Manuel Bizarro do Vale - ROC Nº 814