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Independent Auditors' Report on Review of Reaktor Group Plc's Interim Financial Information

To the Board of Directors of Reaktor Group Plc

Introduction

We have reviewed the condensed consolidated balance sheet of Reaktor Group Plc as at 31 March 2026, the condensed consolidated statements of income and comprehensive income, changes in equity and cash flows for the three months period then ended, and notes to the interim financial information ("the Interim Financial Information"). The Board of Directors and the Managing Director are responsible for the preparation and presentation of this Interim Financial Information in accordance with IAS 34, 'Interim Financial Reporting'. We express a conclusion on this Interim Financial Information based on our review.

Scope of Review

We conducted our review in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Interim Financial Information is not prepared, in all material respects, in accordance with IAS 34 'Interim Financial Reporting'

Other Matter

This report is issued only to be incorporated by reference into Reaktor Group Plc's EU IPO prospectus.

Helsinki 5 June 2026

KPMG OY AB

Audit Firm

Turo Koila

Authorised Public Accountant, KHT