KPMG

KPMG (Liechtenstein) AG

System of Quality Management

Statement of Effectiveness

2026

KPMG (Liechtenstein) AG
Aeulestrasse 2
PO Box
LI-9490 Vaduz

+41 58 249 70 40
kpmg.li

Statement on the effectiveness of the System of Quality Management of KPMG (Liechtenstein) AG as at 30 September 2026

As required by the International Auditing and Assurance Standards Board (IAASB)'s International Standard on Quality Management (ISQM1) and KPMG International Limited Policy, KPMG (Liechtenstein) AG (the "Firm") has responsibility to design, implement and operate a System of Quality Management for audits or reviews of financial statements, or other assurance or related services engagements performed by the Firm. The objectives of the System of Quality Management are to provide the Firm with reasonable assurance that:

a) The Firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and

b) Engagement reports issued by the Firm or engagement partners are appropriate in the circumstances.

KPMG (Liechtenstein) AG forms part of KPMG Switzerland. KPMG Switzerland outlines how its System of Quality Management supports the consistent performance of quality engagements in the 2026 Transparency Report.

Integrated quality monitoring and compliance programs enable KPMG (Liechtenstein) AG to identify and respond to findings and quality deficiencies both in respect of individual engagements and the overall System of Quality Management.

If deficiencies are identified when KPMG (Liechtenstein) AG performs its annual evaluation of the System of Quality Management, the Firm evaluates the severity and pervasiveness of the identified deficiencies by investigating the root causes, and by evaluating the effect of the identified deficiencies individually and in the aggregate, on the System of Quality Management, with consideration of remedial actions taken as of the date of the evaluation.

Based on the annual evaluation of the Firm's System of Quality Management as of 30 September 2026, the System of Quality Management provides the Firm with reasonable assurance that the objectives of the System of Quality Management are being achieved.

Zurich, 20 November 2026

Lars Klossack*

Managing Partner

Philipp Rickert

Chairman of the Board of Directors

** Individual assigned ultimate responsibility and accountability for the Firm's SoQM*

© 2026 KPMG (Liechtenstein) AG, a Liechtenstein corporation, is a group company of KPMG Holding LLP, which is a member of the KPMG global organization of independent firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

EXPERTsuisse Certified Company