

RECOMMENDATION BY THE AUDIT COMMITTEE OF NEXT BIOMETRICS GROUP ASA TO THE ANNUAL GENERAL MEETING TO BE HELD ON 19 MAY 2026

1 BACKGROUND

The company's auditor, RSM Norge AS ("**RSM**"), has conducted the audit of the company since 2024. RSM has informed the company that it no longer plans to perform audit of publicly listed companies in Norway. Consequently, the audit committee has conducted a tender process in accordance with the instructions for the committee in order to propose the appointment of a new auditor, replacing RSM, cf. Section 6-43 of the Norwegian Public Limited Liability Companies Act and Regulation (EU) No 537/2014 Article 16 nr. 2 and 6.

2 PROCESS

PricewaterhouseCoopers AS ("**PwC**") and BDO AS ("**BDO**") were invited to participate in the tender process and were invited to submit offers for becoming the company's auditor. The audit committee has met with PwC and BDO, and reviewed their audit approaches and proposals for the upcoming 2026 audit. The offers were assessed and ranked on the basis of the following criteria:

- Total audit fee;
- Competence, capacity, quality, industry knowledge, engagement, local presence;
- Business understanding; and
- Planning and delivery of the audit including scope.

3 EVALUATION

The audit committee is overall very satisfied with the quality and expertise reflected of both of the received offers. Both these offers are considered to be competitive with respect to price and the other more qualitative criteria. Finally, the audit committee decided that BDO had a better offer as a whole. The audit committee attached importance to quality, expertise, knowledge of the businesses in which the company operates, and audit fee in total when making the decision.

4 RECOMMENDATION

The committee therefore recommends BDO as the company's auditor for the 2026 financial year and going forward.

The audit committee emphasized that it has not been influenced by any third parties and is not, and has not been, subject to any agreement with a third party, which in any way may restrict the selection of specific auditors or auditing firms, cf. Section 6-43 of the Norwegian Public Limited Liability Companies Act and Section 6-43 and Regulation (EU) No 537/2014 Article 16 nr. 2 and 6.

Oslo, 27 April 2026

On behalf of the Audit Committee,
Emine Lundkvist
(chair)