Interlinked®
formerly known as Tada

Annual Report'24

Interlinked AB

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Letter from the CEO - resilience, precision, and progress

Dear Shareholders and Partners,

This year has been a defining period for Interlinked AB—marked by challenges and transformation. While securing funding in a volatile market is difficult, it opens new doors, connecting us with exceptional individuals and fresh opportunities. We stand stronger, focused, and deeply committed to our mission.

Dual-use advancement ReLink's unique value as a breakaway connector is not only applicable within civilian hospitals, but also in combat casualty. We are now formally advancing our dual-use strategy with input from defence and clinical stakeholders, positioning ReLink as a unifying standard across sectors.

Audit-heavy, audit-ready 2024 placed our systems under intense scrutiny with 11 separate audits—ranging from the Swedish Tax Agency, EIC grant evaluators, and CE MDR notified body RISE—confirming our regulatory robustness, sound financial controls, and operational maturity. We are proud to say our house is in order.

Regulatory, production, and product maturity We achieved CE MDR Class IIa certification and set up production tools with our Swedish contract manufacturer, ensuring manufacturing efficiency. We are authorised to sell for all ReLink's application areas across Europe and other CE-accepting markets, and in the US for veterinary and nephrostomy use.

Global exhibitions and clinical readiness We maintained high visibility through participation in key global events, including WoCoVA, INS, AVA, and Safer Cancer Care. Over 2,000 ReLink have been used by patients, with no adverse events, confirming ReLink's value in live settings and strengthening the evidence base and awareness needed to support widespread procurement and adoption.

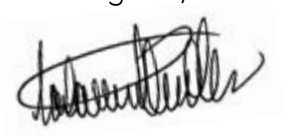
Commercial traction We signed a pivotal distributor agreement with Seda S.p.A. in Italy, alongside progression in negotiations in other territories. ReLink is deployed or under evaluation in hospitals across Europe and the US, supported by a robust pipeline of over 100 distributor prospects.

Capital efficiency and cost control €9 million has been invested to bring ReLink to this stage of readiness. All EIC grants have been delivered in full, with 100% funding disbursed—a direct result of our track record of doing precisely what we commit to. Looking ahead, we anticipate investing €2 million in automation and €4 million in operating costs to achieve full-scale production.

As we enter 2025, our priorities are clear: scaling responsibly, accelerating adoption across civilian and military domains, and turning strategic momentum into long-term commercial success.

To all who support us—investors, clinical partners, distributors, and team—thank you. Your trust and belief in our mission have fuelled every step forward.

Kind regards,



Katarina Hedbeck
Chief Executive Officer & Co-founder

About Interlinked AB

Interlinked AB is a Swedish medical device company specialising in needs-based innovations for health and medical care. Our vision is to improve lives by providing innovative solutions for unmet healthcare needs. One very important need is to prevent critical safety issues caused by accidental catheter dislodgement which would otherwise lead to patient injury, loss of fluid resources, exposure to hazardous drugs and increased risk of infection. It also creates additional work for the healthcare professional and burdens the already strained healthcare system.

Our innovative breakaway connector, ReLink, is a game-changing technology that addresses this global problem. In a recent randomised controlled clinical trial, ReLink demonstrated an impressive 73% reduction in catheter dislodgement incidents during IV infusions.

The device is available for sales in the EU for IV infusions, nephrostomy drainage, and veterinary use, and is registered in the USA under the name LinkUS, for drainage and veterinary applications.
Interlinked is actively expanding across Europe, with distributor partnerships and formal entry into dual-use (civilian and military) markets. With a solid regulatory foundation, scalable production, and growing clinical evidence, we are committed to improving outcomes by securing every line that connects patients to care.

ReLink

Advancing the standard of care in IV therapy and nephrostomy drainage

IV infusions

16 billion IV lines and 1.5 billion catheters are used every year - of which 10% fail due to accidental dislodgement.
This results in hundreds of millions of lost treatments, patient injury, and hazardous drug exposure.

Nephrostomy drainage

5.5% of nephrostomy catheters accidentally dislodge – each incident can cost up to €10,000 and carries a risk of death.
When continuity of care is disrupted, both patients and healthcare systems bear the consequences.

Veterinary IV infusions

Dislodgement rates exceed 10% in dogs, cats, and foals –and it takes two trained staff members to reinsert the catheter, even in calm conditions.
Animals deserve access to the same standard of care and reliability as humans.

Defence & military applications

For first responders and in combat casualty care, there is never a good time to reinsert a ripped-out IV catheter. In the midst of an chaotic and dangerous situation– losing the line means losing the ability to push fluids and medicine– and the critical moment to save a life.
In high-stakes environments, reliable IV connections is not a detail – it is a lifeline.

Past achievements, future ambitions

Reflecting on 2024: building a resilient foundation

Over the past year, our focused and efficient team has transformed ReLink from a promising concept into a reliable, CE MDR-certified solution—now in clinical use across hospitals and veterinary settings. With more than 2,000 devices deployed and zero reported adverse events, we have validated ReLink's safety, functionality, and value in real-world patient care.

We have built a robust foundation grounded in use across infusion therapy and nephrostomy drainage, and now—with this evidence in hand—we are formally extending ReLink into dual-use pathways. Military readiness and combat casualty care are natural extensions of our mission to protect vascular access under high-risk conditions. Our dual-use strategy reflects the growing demand from defence and emergency preparedness stakeholders.

Our commercial reach expanded in 2024, with the signing of a key distribution agreement and increasing interest. These milestones signal a shift: ReLink is no longer just an innovation—it is becoming a trusted clinical tool.

Looking ahead: scaling impact through strategic expansion (2025–2026)

Our key strategic priorities for the remainder of 2025 and into 2026 include expanding access, strengthening the clinical evidence base, and positioning ReLink as a standard of care across diverse healthcare markets.

- **Hospital deployment at scale**: Collaborating closely with our sales distributors to onboard 3–5 hospitals per country, while establishing replicable, country-specific rollout pathways.
- **UK and European expansion**: Advancing pilots with the NHS and other public systems across Europe, guided by an understanding of regional differences in clinical workflows and procurement.
- **Clinical validation**: Completing ongoing trials and initiating additional targeted studies and device pilots where needed to support procurement and reimbursement discussions.
- **Dual-use readiness and funding**: Structuring ReLink as a strategic dual-use technology and actively pursuing defence-aligned innovation and preparedness funding opportunities.

Beyond 2026: a scalable platform for global health impact

Looking ahead, our ambition is to support millions of patients through a platform technology defined by safety, precision, and validated clinical performance. With regulatory clearance in CE mark-accepting markets and authorised applications in the United States—specifically in veterinary and nephrostomy care—we are well-positioned to expand both geographically and across clinical use cases.

We view ReLink not simply as a product, but as the core of a scalable platform for safe, catheter-based interventions in high-risk settings—ranging from civilian healthcare environments to defence and emergency response applications. From vascular access to nephrostomy drainage, our focus is on scaling responsibly, ensuring consistent delivery, and working collaboratively with healthcare systems to co-develop optimal adoption pathways.

While the next 18 months will be focused on execution, our longer-term vision remains clear: to establish ReLink as a unifying standard of care that prevents complications, conserves nursing hours, and enhances patient safety on a global scale.

"An active but recumbent foal ended up entangling itself in the IV line. It tore out the sutures, catheter and extension set. The use of ReLink can prevent this situation and save money, time and the pain. "

– Assistant Teaching Professor at a Veterinary Health Center

Feedback from our stakeholders

"I would like to use ReLink, once its in the market"

– Nursing professional

"Congrats! I'm very interested to see the final result. If you like we are also interested to talk about distribution"

– A growing medical devices manufacturer and distributor

"We see good possibilities for ReLink in the oncology market and would like to explore further"

– A premium infusion pumps player

"We are excited about ReLink. We would love to explore an exclusive partnership"

– A leading medical devices distribution chain in Sweden

"It is a very interesting technology and we would like to know more"

– One of the world's largest medical device player

Promoting sustainability

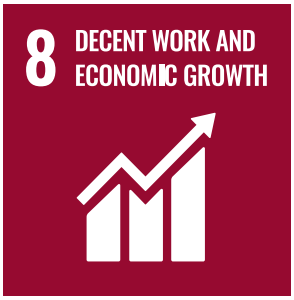
Our innovation not only addresses healthcare and patient safety, but also the wider concerns of European and global importance as outlined in the 2030 agenda for sustainable development.

Goal 3: Ensure healthy lives and promote well-being for all ages

ReLink is a solution that disrupts the state-of-the-art of IV therapy. The elderly patients, psychiatric patients, as well as paediatric patients will particularly benefit from the improvements that ReLink offers.

Goal 6: Ensure availability and sustainable management of water and sanitation for all

ReLink will contribute to the challenge to reduce deaths from hazardous pollution of chemicals, as a result of the reduction in medicines and chemicals wastage due to use of ReLink. ReLink is of affordable price for all.



Goal 8: Decent work and economic growth

ReLink will save both time and money at hospitals and in healthcare systems around the world. ReLink prevents spillage of blood/toxic medications, which increase safety and improves the working environment for healthcare personnel. ReLink will also be a suitable for use in a home-care environment.

Goal 12: Responsible consumption and production

ReLink will align towards improper waste handling, not only for medicine and chemicals, but also by saving plastic waste annually in Europe and USA.

Intellectual Property Rights

Stockholm
28 April 2021

Tada Medical AB
c/o Hedbeck
Drottninggatan 102B
111 60 Stockholm

Intellectual Property Rights (IPR)

Intellectual Property Rights (IPR), including patents, trademarks, etc., is an important asset in terms of protection and commercialization for Tada Medical AB. The active IP strategy is a prerequisite for maximizing the business value of the company's scientific progress.

Patents

Tada Medical AB have successfully established a strong IP protection for an advanced breakaway connector for IV lines, designed to reduce complications and costs associated with accidental disconnection events in healthcare settings. The connector is patent protected in large geographical markets, including 12 European countries, as well as USA, Australia, Russia, and South Africa, with potential protection until 2037. Furthermore, patent application examinations for the connector are currently taking place in 11 other countries around the world.

Due to the innovative-driven R&D of the company and its relentless strive for developing improved products within modern healthcare, Tada Medical AB are continuously filing new patent applications. Hence, the number of patent families in the portfolio is expected to grow within the forthcoming years.

Trademarks

Tada Medical AB strives to create valuable brands for their products and is also aiming at protecting their brands through trademark registrations.

Tada Medical AB has created a trademark to be used for their breakaway connector, ReLink®. The trademark ReLink® is registered as an EU-trademark for the goods "Surgical, medical, dental and veterinary apparatus and instruments; Suture materials; medical devices; medical coupling devices; medical devices for connecting infusion tubes." The trademark is also registered for the same goods in UK and applied for in USA.

Yours sincerely,

M. L. F. Koči
M.Sc., Ph.D
Partner, European Patent Attorney, D.E.S.U Pat. Lit. Europe

SCANDINAVIAN IP FIRM OF THE YEAR 2020 & 2021

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Financials at a glance

Multi-year summary (SEK 000s)

	2024	2023	20222	2021	2020
Nets sales	0	0	0	0	0
Profit after financial items	-13,750	-8,727	-5136	-789	-2333
Operating margin	0	0	0	0	-
Return on equity	neg	neg	neg	neg	neg.
Total assets	**32,364**	**29,152**	**25,529**	**17,542**	**9,235**
Equity/assets ratio	8%	23%	38%	5%	18%

Proposed distribution of unappropriated income

The board of directors propose that accumulated deficit:	
Retained loss	-29,267,699
Share premium reserve	27,551,336
Loss for the year	-13,702,571
Total	-15,418,934
Be distributed as follows:	
To be carried forward	-15,418,934
Total	**-15,418,934**

For further information, please refer to the following income statement and balance sheet.

Financial statements

Income statement	Notes	2024-01-01 2024-12-31	2023-01-01 2023-12-31
Operating Income			
Revenue		-	-
Research contribution		2,569,488	6,701,870
Other operating income		3,320	30,515
Total Income		**2,572,808**	**6,732,385**
Operating expenses			
Cost of production		-1,111,602	-264,263
Other external expenses		-4,120,320	-3,794,376
Employee benefits expense	3	-3,472,069	-3,931,353
Depreciation patent	4,5	-5,409,904	-5,933,395
Other operating expenses		-30,138	-65,352
Operating profit		**-11,571,225**	**-7,256,354**
Result from financial investments			
Other interest income and similar income items		173,779	213,483
Interest expenses and similar expense items		-2,352,798	-1,684,543
Profits after financial items		**-13,750,243**	**-8,727,414**
Pre-tax profit		**-13,750,243**	**-8,727,414**
Tax on profit for the year		47,673	-
Profit for the Year		**-13,702,571**	**-8,727,414**

Balance sheet	Notes	2024-12-31	2023-12-31
Assets			
Subscribed capital not yet paid		-	3,311,213
Non-current assets			
Intangible non-current assets	4		
Patents for research		2,559,138	2,176,931
Capitalised expenditure for research and development etc.		17,197,106	15,906,290
Total Intangible assets		19,756,244	18,083,221
Property, plant and equipment	5		
Plant and machinery		353,181	753,214
Equipment, tools and installations		25,139	31,425
Financial leasing machines		1,505,052	-
Financial non-current assets	6		
Participations in Group companies		25,000	25,000
Deferred tax assets	7	47,673	-
Total non-current assets		**21,712,289**	**18,892,860**
Current assets			
Current receivables			
Other Receivables		511,495	332,076
Prepaid Expenses & accured income		7,326,090	283,091
Total current receivables		7,837,585	615,167
Cash and bank balances		2,814,250	6,332,695
Total current assets		10,651,835	6,947,862
TotalAssets		**32,364,124**	**29,151,935**

Balance sheet cont.	Notes	2024-12-31	2023-12-31
Equity and liabilities			
Equity			
Restricted equity			
Share capital		755,119	681,638
Fund for development expenses		17,197,106	15,906,290
New shares issue in progress		23,628	10,682
		17,975,853	16,598,610
Unrestricted equity			
Profit or loss carried forward		-29,267,699	-19,249,469
Share premium reserve		27,551,336	17,953,962
Profit for the year		-13,702,571	-8,727,414
		-15,418,934	-10,022,921
Total equity		**2,556,919**	**6,575,689**
Liabilities			
Non-current liabilities			
Liabilities to credit institutes	8	1,652,006	16,644,000
Other Liabilities		-	-
		1,652,006	16,644,000
Current liabilities			
Liabilities to credit institutes	8	17,533,304	55,556
Accounts Payable - trade		1,278,542	1,193,240
Other Liabilities		170,877	180,798
Accured expenses & deferred income		9,172,476	4,502,652
Total current liabilities		**28,155,199**	**5,932,246**
Total Equity and liabilities		**32,364,124**	**29,151,935**

Statement of changes in equity	Restricted equity			Non-restricted equity		
	Share capital	**Share capital not registered**	**Fund for development expendidutre**	**Profit or loss brought forward**	**Share Premium reserve**	**Net profit for the year**
Amount at beginning of year	681,642	10,682	15,906,290	-19,249,469	17,953,962	-8,727,414
New share issue in progress		23,628			3 301 731	
New share issue/ Subscription options	73,481	-10,685			9,597,374	
Change in fund for development expenditure			1,290,816	-1,290,816		
Distribution of profit as approved by the Annual General Meeting, allocation to/reversal from statutory reserve						
To be carried forward				-8,727,414		8,727,414
Effect of retroactive application and corrected errors				0		
Profit for year						-13,702,571
Amount at year end	**755,123**	**23,625**	**17,197,106**	**-29,267,699**	**27,551,336**	**-13,702,571**

Notes to financial statement

Note 1 Accounting and valuation policies

The report has been drawn up in accordance with the Swedish Annual Accounts Act (1995:1554) and the Swedish Accounting Standards Board's (BFNAR) General Recommendation 2012:1: Annual Report and Consolidated Accounts ("K3"). The amounts stated in the Annual Report are in Swedish kronor (SEK). Unless otherwise stated below, assets and liabilities are measured at historical cost. Receivables and liabilities in foreign currencies are measured at the closing rate. Exchange gains and losses on operating receivables and operating liabilities are recognised in the operating profit.

Remuneration to employees

Remuneration to employees refers to all forms of remuneration that the company provides to the employees. Short-term benefits consist of, among other things, salaries, paid holidays, paid absence, bonuses and compensation after termination of employment (pension). Short-term compensation is reported as an expense and a liability when there is a legal or informal obligation to pay compensation as a result of a previous event and a reliable estimate of the amount can be made. Pension plans are recognised in accordance with the simplification rule, under which the cost is recognised as the premiums are paid.

Revenue recognition

Revenue is recognised at the fair value of what has been received or will accrue to the company and not until the income can be calculated reliably.

Intangible non-current assets and property, plant and equipment

Intangible non-current assets and property, plant and equipment are recognised at historical cost less accumulated amortisation and depreciation, after adjustment for any revaluations or impairments. Amortisation/depreciation is applied as of when the asset is placed in service. Property, plant and equipment that is of minor value within the meaning of the Swedish Income Tax Act (1999:1229) are recognised as an expense on the first accounting occasion. The historical cost of property, plant and equipment is allocated to components if the asset consists of major components with considerable differences in their useful life.

Self-generated intangible non-current assets are recognised in accordance with the expensing model, under which expenses incurred in the development of an internally generated intangible asset are recognised as an expense when they arise.

Depreciation and amortisation is based on the estimated useful life, as follows:

Patent and self-developed assets	20% of cost
Machinery and equipment	20% of cost
Equipment, tools and installations	20% of cost
Financial leasing of machinery	20% of cost

The accounting policies are unchanged from those of the preceding year.

Note 2 Estimates and judgements

In preparation of annual accounts in accordance with K3, assumptions must be made about the future and other major sources of uncertainty in estimates on the balance sheet date, which assumptions represent a significant risk of material adjustment to the carrying amounts of assets and liabilities over subsequent financial years. In addition, judgements are made which have significant impact on the carrying amounts in this annual report. The estimates and judgements made are reviewed annually. They are based on previous experience, together with other factors that are regarded as being reasonable to take into account. The final outcomes of estimates and judgements may depart from present estimates and judgements, and the effects of the changes in such are recognised in the income statement in the financial year in which the change takes place, and in future financial years if the change affects both present and future financial years

Note 3 Employee benefits expense	2024	2023
Average number of employees	8	9

Note 4 Intangible non-current assets	2024-12-31	2023-12-31
Patent for research		
Opening balance, accumulated historical cost	4 346 603	3 337 890
Purchases	1 021 991	1 008 713
Closing balance, accumulated historical cost	5 368 594	4 346 603
Opening balance, accumulated revaluations	- 2 169 672	-1 367 221
Depreciation for the year on revaluation amount	-639 784	-802 451
Closing balance, accumulated revaluations	-2 809 456	-2 176 931
Closing balance, book value	2 559 138	2 176 931

Capitalised expenditure for research and development etc.	2024-12-31	2023-12-31
Opening balance, accumulated historical cost	24 667 765	15 776 694
Purchases	5 590 092	8 891 071
Closing balance, accumulated historical cost	30 257 857	24 667 765
Opening balance, accumulated depreciation	-8 761 475	-3 827 922
Amortisation	-4 299 276	-4 933 553
Closing balance, accumulated depreciation	-13 060 751	-8 761 475
Closing balance book value	17 197 106	15 906 290

Note 5 Property, plant, and equipment	2024-12-31	2023-12-31
Plant and machinery		
Opening balance, accumulated historical cost	941 517	0
Purchases	0	941 517
Reclassifications	-430 423	
Closing balance, accumulated historical cost	511 094	941 517
Opening balance, accumulated impairments	-188 303	
Reclassifications	30 390	
Impairments for the year	0	-188 303
Closing balance, accumulated impairments	-157 913	-188 303
Closing balance book value	353 181	753 214
Equipment, tools, and installations		
Opening balance, accumulated historical cost	40 513	19 720
Purchases	0	20 793
Closing balance, accumulated historical cost	40 513	40 513
Opening balance, accumulated depreciation	-9 088	
Depreciation	-6 286	-9 088
Closing balance, accumulated depreciation	-15 374	-9 088
Closing balance book value	25 139	31 425

Financial leasing machines		
Opening balance, accumulated historical cost	0	0
Purchases	1 569 577	0
Reclassifications	430 423	0
Closing balance, accumulated historical cost	2 000 000	0
Opening balance, accumulated impairments	0	0
Reclassifications	-30 390	0
Impairments for the year	-464 558	0
Closing balance, accumulated impairments	-494 948	0
Closing balance book value	1 505 052	0

Note 6 Financial non-current assets

	2024-12-31	2023-12-31
Participation in Group companies		
Opening balance, accumulated historical cost	25 000	25 000
Closing balance, accumulated historical cost	25 000	25 000
Closing balance book value	25 000	25 000
Deferred tax assets		
Increase during the year	47 673	0
Closing balance, accumulated historical cost	47 673	0
Closing balance, book value	47 673	

Note 7 Deferred tax assets

	2024-12-31	2023-12-31
Deferred tax relating to Depreciation	47 673	0
	47 673	0

Note 8 Non-current liabilities

	2024-12-31	2023-12-31
Falling due more than one year but less than five years after the balance sheet date	1 652 006	16 644 000
Falling due more than five years after balance sheet date	0	0
	1 652 006	16 644 000

The company's loan on 19 185 310 SEK to credit institutions is recognised under the following heading:

Current liabilities		
Liabilities to credit institutions	17 533 304	55 556
Non-current liabilities		
Liabilities to credit institutions	1 652 006	16 644 000
	19 185 310	16 699 556

Out of the total long-term liabilities 17 188 500 SEK pertains to a convertible loan.

Note 9 Pledged assets and contingent liabilities

	2024-12-31	2023-12-31
Pledged assets		
Pledged assets for liability to credit institutions:		
Chattel mortgages	775 000	775 000
	775 000	775 000
Contingent liabilities	None	None

Note 10 Significant events after the end of the financial year

Our business model – selling via exclusive distributors per country – has proven to be effective. During the year, sales took place in all our three markets (infusion, drainage and veterinary), as well as both directly to hospitals and B2B via a distribution agreement with a partner in Italy that includes guaranteed volumes.

Auditor's report

FINNHAMMARS
AUKTORISERADE OCH GODKÄNDA REVISORER

REVISIONSBERÄTTELSE
Till bolagsstämman i **Interlinked AB**
Org.nr. 556859-6521

Rapport om årsredovisningen

Uttalanden

Jag har utfört en revision av årsredovisningen för Interlinked AB för år 2024-01-01—2024-12-31.

Enligt min uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av Interlinked AB:s finansiella ställning per den 31 december 2024 och av dess finansiella resultat för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Jag tillstyrker därför att bolagsstämman fastställer resultaträkningen och balansräkningen.

Grund för uttalanden

Jag har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Mitt ansvar enligt dessa standarder beskrivs närmare i avsnittet *Revisorns ansvar*. Jag är oberoende i förhållande till Interlinked AB enligt god revisorssed i Sverige och har i övrigt fullgjort mitt yrkesetiska ansvar enligt dessa krav.

Jag anser att de revisionsbevis jag har inhämtat är tillräckliga och ändamålsenliga som grund för mina uttalanden.

Väsentliga osäkerhetsfaktorer avseende antagande om fortsatt drift

Utan att det påverkar mina uttalanden ovan vill jag fästa uppmärksamheten på redogörelsen i förvaltningsberättelsen, där det framgår att bolagets fortsatta drift är beroende av ytterligare kapitaltillskott under det kommande året. Detta tillskott är ännu inte säkerställt vilket tyder på att det finns en väsentlig osäkerhetsfaktor som kan leda till betydande tvivel om bolagets förmåga att fortsätta verksamheten.

Styrelsens och verkställande direktörens ansvar

Det är styrelsen och verkställande direktören som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen och verkställande direktören ansvarar även för den interna kontroll som de bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen och verkställande direktören för bedömningen av bolagets förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen och verkställande direktören avser att likvidera bolaget, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

Revisorns ansvar

Mina mål är att uppnå en rimlig grad av säkerhet om huruvida årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller mina uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

En ytterligare beskrivning av mitt ansvar för revisionen av årsredovisningen finns på Revisorinspektionens webbplats: www.revisorsinspektionen.se/revisornsansvar. Denna beskrivning är en del av revisionsberättelsen.

Rapport om andra krav enligt lagar och andra författningar
Uttalanden
Utöver min revision av årsredovisningen har jag även utfört en revision av styrelsens och verkställande direktörens förvaltning för Interlinked AB för år 2024-01-01—2024-12-31 samt av förslaget till dispositioner beträffande bolagets vinst eller förlust.

Jag tillstyrker att bolagsstämman behandlar förlusten enligt förslaget i förvaltningsberättelsen och beviljar styrelsens ledamöter och verkställande direktören ansvarsfrihet för räkenskapsåret.

Grund för uttalanden

Jag har utfört revisionen enligt god revisionssed i Sverige. Mitt ansvar enligt denna beskrivs närmare i avsnittet *Revisorns ansvar*. Jag är oberoende i förhållande till Interlinked AB enligt god revisorssed i Sverige och har i övrigt fullgjort mitt yrkesetiska ansvar enligt dessa krav.

Jag anser att de revisionsbevis jag har inhämtat är tillräckliga och ändamålsenliga som grund för mina uttalanden.

Styrelsens och verkställande direktörens ansvar

Det är styrelsen som har ansvaret för förslaget till dispositioner beträffande bolagets vinst eller förlust. Vid förslag till utdelning innefattar detta bland annat en bedömning av om utdelningen är försvarlig med hänsyn till de krav som bolagets verksamhetsart, omfattning och risker ställer på storleken av bolagets egna kapital, konsolideringsbehov, likviditet och ställning i övrigt.

Styrelsen ansvarar för bolagets organisation och förvaltningen av bolagets angelägenheter. Detta innefattar bland annat att fortlöpande bedöma bolagets ekonomiska situation och att tillse att bolagets organisation är utformad så att bokföringen, medelsförvaltningen och bolagets ekonomiska angelägenheter i övrigt kontrolleras på ett betryggande sätt. Den verkställande direktören ska sköta den löpande förvaltningen enligt styrelsens riktlinjer och anvisningar och bland annat vidta de åtgärder som är nödvändiga för att bolagets bokföring ska fullgöras i överensstämmelse med lag och för att medelsförvaltningen ska skötas på ett betryggande sätt.

Revisorns ansvar

Mitt mål beträffande revisionen av förvaltningen, och därmed mitt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot eller verkställande direktören i något väsentligt avseende:

- företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot bolaget.
- på något annat sätt handlat i strid med aktiebolagslagen, årsredovisningslagen eller bolagsordningen.

Mitt mål beträffande revisionen av förslaget till dispositioner av bolagets vinst eller förlust, och därmed mitt uttalande om detta, är att med rimlig grad av säkerhet bedöma om förslaget är förenligt med aktiebolagslagen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningsskyldighet mot bolaget, eller att ett förslag till dispositioner av bolagets vinst eller förlust inte är förenligt med aktiebolagslagen.

En ytterligare beskrivning av mitt ansvar för revisionen av förvaltningen finns på Revisorsinspektionens webbplats: www.revisorsinspektionen.se/revisornsansvar. Denna beskrivning är en del av revisionsberättelsen.

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