

## **Statement of the board of directors pursuant to Chapter 18, Section 4 of the Swedish Companies Act (2005:551)**

As the board of directors of Polygiene Group AB, Reg. No. 556692-4287, proposes that the annual shareholders' meeting on 8 May 2025 resolves on a dividend of SEK 0.27 per share to the company's shareholders, the company's board of directors hereby issues the following statement.

The nature and scope of the company's business are set forth in the company's articles of association and the annual report for the financial year 2024. The annual report shows the company's and the group's financial position as of 31 December 2024. It also sets forth the principles applied with respect to the valuation of the company's and the group's assets, provisions and liabilities.

According to the annual report for the financial year 2024, the company's unrestricted equity (available profit and unrestricted reserves) amounts to approximately TSEK 325,020. As of the balance sheet date, 31 December 2024, the company's restricted equity amounted to approximately TSEK 3,653. As evident from the annual report, financial instruments have been valued at fair value in accordance with Chapter 4, Section 14 a of the Swedish Annual Accounts Act (1995:1554) (Sw. årsredovisningslagen). Since the recognized value corresponds to the fair value, the equity has not been impacted by the applied valuation method. The total dividend amount is assessed to amount to approximately TSEK 9,862, based on the number of outstanding shares on the day of the notice to the annual shareholders' meeting. Provided that the annual shareholders' meeting resolves in accordance with the board of directors' proposal on the allocation of profits, approximately TSEK 315,158 will be carried forward. Hence, full coverage is available for the company's restricted equity after the proposed dividend.

With reference to the above, and to other information that has come to the attention of the board of directors, the board of directors considers the proposed dividend to be justifiable in view of the requirements that the nature, scope and risks of the company's operations place on the size of the company's and the group's equity as well as the company's and the group's consolidation and investment needs, liquidity and position in general.

The board of directors therefore considers that the proposed dividend is justifiable in view of the requirements set out in Chapter 17, Section 3, paragraph 2 and 3 of the Swedish Companies Act (Sw. aktiebolagslagen).

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Malmö in April 2025

The Board of Directors of Polygiene Group AB (publ)