

## **The Board of Directors' statement pursuant to Chapter 18, Section 4 and Chapter 19, Section 22 of the Swedish Companies Act (2005:551)**

The Board of Directors of Micro Systemation AB (publ), 556244–3050 (the “**Company**”), may hereby, in accordance with Chapter 18, Section 4 and Chapter 19, Section 22 of the Swedish Companies Act, issue the following statement by reason of the proposed resolution regarding dividend and the proposed resolution regarding authorization for the Board of Directors to resolve on the repurchase of the Company’s own shares as proposed by the Board of Directors to the Annual General Meeting on 14 May 2024.

It is the Board of Directors' opinion – on the grounds stated below – that the proposed dividend and the proposed authorization for the Board of Directors to resolve on the repurchase of the Company’s own shares are justified with regard to what is specified in Chapter 17, Section 3, second and third subparagraphs of the Swedish Companies Act.

### **Statement**

The proposed dividend amounts to SEK 1.50 in ordinary dividends, a total of SEK 27,702,606 and constitutes approximately 78 percent of accounted non-restricted equity in the Company, which amounts to TSEK 35,629.

The Board of Directors conclude that there is full coverage for the Company's restricted equity after the proposed dividend. Furthermore, the Board of Directors conclude that the proposed dividend and the proposed authorization to acquire own shares are justified with regard to the parameters that is specified in Chapter 17, Section 3, second and third subparagraphs of the Swedish Companies Act. The Board of Directors would like, in connection therewith, to emphasize the following.

The Company's financial position as of 31 December 2023 is stated in the most recently submitted annual report. From the annual report, it is clear as to which principles are applied for the valuation of assets, provisions and liabilities.

The Board of Directors conclude that the Company's and the group's equity after the proposed dividend and after a potential use of the proposed authorization for the Board of Directors to resolve on the repurchase of own shares will be sufficiently large in relation to the nature, scope and risks associated with the operations. In this context, the Board of Directors considers, among

other things, the Company's and the group's historical development, budgeted development, investment plans and the general economic situation.

The group's and the Company's solvency as of the balance sheet date 2023-12-31, amounted to 41.6 percent and 34.7 percent, respectively. At the balance sheet date, the group's and the Company's accounted equity amounted to MSEK 115.9 and MSEK 59.8, respectively. For further details, see the submitted annual report 2023.

The Board of Directors has undertaken a comprehensive assessment of the Company's and the group's financial position and its ability to meet its obligations in the long term. The proposed dividend and a potential use of the proposed authorization for the Board of Directors to resolve on the repurchase of own shares will not affect the Company's or the group's ability to meet its payment obligations in a timely manner.

It is also noted that – before the proposed authorization is potentially used by the Board of Directors – it is the Board of Directors' responsibility to prepare a new reasoned statement in accordance with Chapter 19, Section 29 of the Swedish Companies Act regarding whether the then current repurchase of own shares is justified with regard to what is stated in Chapter 17, Section 3, second and third subparagraphs of the Swedish Companies Act based on the conditions prevailing the time.

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Stockholm, April 2024

**Micro Systemation AB (publ)**

*The Board of Directors*