

Information regarding bonus issue of shares in Flerie AB (publ)

At the Annual General Meeting on 26 March 2026 in Flerie AB (publ), reg. no. 559067-6820, (the “**Company**” or “**Flerie**”) it was resolved on a bonus issue with the issue of new ordinary shares. The bonus issue is carried out at a ratio of 1:7, which means that each existing ordinary share on the record date of 18 May 2026 entitles to one (1) bonus share right. Seven (7) bonus share rights entitle the holder to one (1) new ordinary share in Flerie. Any surplus bonus share rights that do not correspond to whole bonus shares shall be sold by arrangement of the Company, and the proceeds of the sale shall accrue to the shareholders concerned.

SHAREHOLDINGS OF DIRECTLY REGISTERED SHAREHOLDERS ARE CHANGED AUTOMATICALLY

For shareholders with shares directly registered with Euroclear Sweden AB (i.e. holdings in a securities account (Sw. VP-konto)) the allocation of new shares will be made automatically. Accordingly, no action is required by you as a directly registered shareholder for your shareholding to be changed. The bonus share rights are automatically converted into shares. Shortly after the record date, Euroclear Sweden AB will send a securities account statement showing the new number of shares in your securities account.

NOMINEE-REGISTERED SHAREHOLDERS

For shareholders with shares registered with a nominee (bank or securities broker), the nominee is responsible for converting (exchanging) the bonus share rights into shares.

SURPLUS BONUS SHARE RIGHTS – CENTRAL SALE

Surplus bonus share rights that do not correspond to whole bonus shares will be sold by arrangement of the Company in accordance with Chapter 11, Section 9 of the Swedish Companies Act (so-called central sale). The sale shall be executed by a securities institution, and the proceeds of the sale shall accrue to the shareholders concerned. For directly registered shareholders, Euroclear Sweden AB will transfer surplus bonus share rights for sale and payment of sale proceeds will be made automatically to the relevant securities account.

TIMETABLE IN BRIEF

Event	Date
Record date for the bonus issue	18 May 2026
Last day of trading including the right to participate in the bonus issue	13 May 2026
First day of trading excluding the right to participate in the bonus issue	15 May 2026

TAX ISSUES IN SWEDEN

The following is a summary of certain Swedish tax consequences that may arise for shareholders in the Company who receive shares through the proposed bonus issue. The summary is based on current legislation and is intended solely as general information for shareholders. For example, the specific rules applicable to shares acquired through a closely held company are not addressed. Nor are the rules applicable to shares held by partnerships, shares held as inventory items in a legal entity, or shares held via an investment savings account or an endowment insurance policy addressed. Further, the rules regarding tax-exempt capital gains on so-called business-related shares within the corporate sector are not described in detail.

This summary applies only to individuals and limited liability companies that are subject to unlimited tax liability in Sweden, unless otherwise stated. Special tax consequences may, in addition to what is described below, also arise for other categories of shareholders, such as investment companies, investment funds, banks, financial intermediaries and others who hold shares for trading, as well as foundations and non-profit associations. Each shareholder is recommended to consult a tax advisor regarding the tax consequences that may arise in connection with the proposed bonus issue, including the applicability and effects of foreign tax legislation, provisions in tax treaties, and other rules that may be applicable.

Bonus issue

No immediate capital gains taxation typically arises for shareholders participating in the bonus issue and receiving new shares in the Company. Taxation will instead occur only upon future disposal of the shares received. The capital gain or capital loss on the taxable disposal of the shares is calculated as the difference between the sales proceeds, after deduction of any expenses, and the acquisition cost.

The acquisition cost normally consists of the purchase price for the divested shares increased by improvement expenses, and is calculated for shares according to the so-called average method (Sw. *genomsnittsmetoden*). This means that the acquisition cost for all shares of the same type and class as the divested shares are added together and calculated collectively, taking into account changes in the holding. For listed shares, the acquisition cost may alternatively be determined according to the so-called standard rule (Sw. *schablonmetoden*) at 20 percent of the sales proceeds after deduction of any expenses. The shareholder's average acquisition cost for shares in the Company is affected by the bonus issue in such a way that the total acquisition cost is distributed across a larger number of shares. This means that the acquisition cost per share decreases, while the total acquisition cost remains unchanged. The principle of calculation is illustrated by the following example.

Example: A shareholder who, prior to the bonus issue, holds 70 shares with an average acquisition cost of SEK 70 per share will, following the bonus issue, hold 80 shares (70 + 10 new shares). The average acquisition cost per share following the bonus issue amounts to SEK 61.25 ($70 \times 70 / 80$). The total acquisition cost for all shares in this example is SEK 4,900 both before and after the bonus issue.

Central Sale of Excess Bonus Share Rights

If the bonus share right is exercised to acquire shares, no capital gains taxation is triggered. However, in the event of a central sale of excess bonus share rights pursuant to Chapter 11, Section 9 of the Swedish Companies Act, the bonus share rights are deemed to have been disposed of, which means that the sales proceeds accruing to the shareholders concerned shall be subject to capital gains taxation. The acquisition cost for bonus share rights received through a bonus issue is SEK 0, and accordingly the entire sales proceeds constitute a capital gain for the shareholders concerned.

Individuals

Individuals are normally taxed in the income category capital for any capital gain arising in connection with a taxable disposal of shares or bonus share rights. For the calculation of capital gain or capital loss, see the introductory section. A capital gain on listed equity is taxed at 30 percent. As a main rule, 70 percent of a capital loss on listed equity is deductible against all taxable income in the capital income category. However, capital losses on listed equity are fully deductible against taxable capital gains on such assets as well as on non-listed equity in Swedish limited liability companies and foreign legal entities. For capital losses on non-listed equity, the right to offset is limited to five-sixths.

If capital losses relate to both listed and non-listed participations, the losses pertaining to the listed equity are deductible prior to the losses on the non-listed equity. A capital loss that cannot be offset in this way may be deducted up to 70 percent against other income in the income category capital. If a deficit arises within the capital income category, the tax on income from employment and business operations as well as real estate tax and the municipal real estate fee is reduced. Such a tax reduction amounts to 30 percent of the deficit not exceeding SEK 100,000 and 21 percent of the remaining deficit. Such a deficit cannot be carried forward to subsequent tax years.

Legal Entities

For limited liability companies and other legal entities, capital gains on the taxable disposals are usually taxed as income from business activities at a tax rate of 20.6 percent calculated on the company's taxable surplus. For limited liability companies and certain other legal entities, capital gains on business-related shares (*Sw. näringsbetingade andelar*) are normally tax-exempt and capital losses on such participations are normally non-deductible. Listed shares held as capital assets are considered business-related if the holding corresponds to 10 percent or more of the voting rights for all shares in the company, or if the shares are held for business purposes. Moreover, a holding period requirement applies in respect of listed shares. Non-listed shares held as capital assets are also considered business-related.

For the calculation of capital gain or capital loss, see the introductory section. A deductible capital loss on shares may only be offset against taxable capital gains on shares and other equity. Such capital losses may, however, under certain circumstances, also be offset against capital gains on the same type of securities within a group, provided that the requirements for group contributions (tax consolidation) are met and that both companies claim it for the taxation years that have the same final day for submitting the tax return. Capital losses on shares that have not been offset against capital gains during the tax year may be carried

forward and offset against taxable capital gains in subsequent tax years without time limitation.

Non-tax resident shareholders

Shareholders who are not tax residents in Sweden (subject to limited tax liability) and who do not conduct business from a permanent establishment in Sweden are usually not subject to Swedish taxation on the taxable disposal of shares or bonus share rights. However, such shareholders may be subject to taxation in the country where they are tax resident.

Non-tax resident individuals may, however, be taxed in Sweden for a capital gain on the taxable disposal of certain shares and bonus share rights if the person has been resident or permanently stayed in Sweden at any time during the calendar year in which the sale takes place or any of the preceding ten calendar years. Such taxation may, however, be limited by tax treaties that Sweden has entered with other countries.

Swedish withholding tax is normally not levied in connection with the current bonus issue and central sale of excess bonus share rights.