

*Supplementary information Item 14 in the Decision Data: Expenses and impact on financial ratios
(2022-04-21)*

Expenses and impact on financial ratios

Given that the stock options are issued free of charge, the Company estimates that fringe benefits and social security expenses will be incurred for the participant and the Company as a result of the option program. The total expenses, including other expenses in the form of fees to external advisers and expenses for the administration of the program, are estimated at around SEK 100,000 over the program's term and the cost of social security expenses is estimated at SEK 326,768. The total cost of social security contributions depends on the number of options that will be added and on the value of the benefit that the participant will eventually receive in the allocation, but also in which countries the participants reside and what percentages apply to social security contributions in these countries. In cases where the participant resides in a country other than Sweden and is employed by another wholly owned company in the group (the "Employer Company"), both salary benefits and social security contributions may arise in the Employer Company when the option is exercised for the purchase of shares.

In the event of a positive development of the share price together with the exercise of the option, the option program will entail costs in the form of social security contributions for the Employer Company. Costs for social security contributions are estimated to amount to approximately SEK 1.6 million, assuming the allotment and exercise of 225,000 options, average social security contributions of 35 percent and an assumed share price of SEK 30.90 when the options are exercised.

The program is expected to have a marginal impact on the Company's financial ratios.