

**Documents for Extraordinary General Meeting in  
Anoto Group AB**

**Anoto**

**Thursday 4 May 2023**

## **Agenda**

**Agenda for the Extraordinary General Meeting to be held on Thursday, 4 May 2023 at 10 a.m. at the premises of Setterwalls Advokatbyrå, Sturegatan 10 in Stockholm, Sweden.**

Proposed agenda

1. Opening of the meeting
2. Election of Chairman
3. Preparation and approval of voting list
4. Approval of the agenda
5. Election of one or two persons to verify the minutes
6. Determination of whether the Meeting has been duly convened
7. Resolution regarding adoption of new articles of association
8. Resolution regarding reduction of the share capital without redemption of shares
9. Approval of the board of directors' resolution on new share issue of ordinary shares with deviation from the shareholders preferential rights
10. Approval of the board of directors' resolution to a rights issue of ordinary shares
11. Resolution regarding bonus issue
12. Resolution regarding reduction of the share capital without redemption of shares
13. Closing of the Meeting

## **Proposals to be presented at the Extraordinary General Meeting of Anoto Group AB (publ) on Thursday 4 May 2023.**

The proposed resolutions below follow the numbering of the agenda proposed by the board of directors.

### **Resolution regarding adoption of new articles of association (item 7)**

As a consequence of the proposed reduction of share capital under item 8 in the notice, the board of directors proposes that the shareholders' meeting resolves upon adopting new articles of association pursuant to which the share capital limits set out in § 4 in the articles of association are changed to not less than SEK 92,000,000 and not more than SEK 368,000,000. Furthermore, the board of directors proposes an amendment to the limits on number of shares set out in § 5 in the articles of association to be not less than 230,000,000 and not more than 920,000,000 shares.

The resolution is conditioned by the shareholders' resolution to reduce the share capital as set out in item 8 in the notice.

The new articles of association in their complete form as proposed are set out in **Appendix 1**.

### **Resolution regarding reduction of the share capital without redemption of shares (item 8)**

The board of directors proposes that the shareholders' meeting resolves upon reducing the Company's share capital with SEK 46,122,393.450086. The reduction of the share capital will be made without redemption of ordinary shares by changing the share quota value from approximately SEK 0.60 to SEK 0.40 per share. The reduction amount shall be allocated to a non-restricted reserve to be used in accordance with the shareholders' resolution.

The reduction of share capital by changing the quota value is made in order to resolve on the share issues suggested for approval in items 9 and 10 in the notice. After the reduction, the share capital will amount to SEK 92,244,785.60 divided into 230,611,964 ordinary shares (prior to the share issues), each share with a quota value of SEK 0.40. The resolution to reduce the share capital is conditioned on that the share issues under items 9 and 10 and that the bonus issue under item 11, entailing an increase of the share capital with at least as much as the reduction amount, are registered at the Swedish Companies Registration Office and that the reduction of the share capital, the share issues and the bonus issue together do not result in a decrease in the Company's share capital. The resolution to reduce the share capital is conditioned by a change of the articles of association as set out in item 7 in the notice.

The board of director's report pursuant to Chapter 20, Section 13 of the Swedish Companies Act (SFS 2005:551) is presented in **Appendix 2**.

### **Approval of the board of directors resolution on new share issue of ordinary shares with deviation from the shareholders preferential rights (item 9)**

The board of directors has on 5 April 2023, subject to the subsequent approval of the general meeting, resolved to increase the Company's share capital by up to SEK 20,000,000 through the issue of up to 50,000,000 new ordinary shares, each with a quota value of SEK 0.40.

The following terms and conditions shall apply to the issue of shares. The subscription price per ordinary share shall correspond with the quota value, i.e. SEK 0.40. With deviation from the shareholders' preferential rights, the new shares may only be subscribed for by Beof Company Ltd. Subscription for new shares shall be made on a separate subscription list no later than 5 April 2023. Payment for the subscribed shares shall be made no later than on 11 May 2023. The board of directors shall be entitled to extend the subscription period and the time of payment. The new shares do not entitle to participation with preferential rights under the new share issue according to item 11 in the notice. The new shares convey right to dividends for the first time on the first record date set for dividends after the registration of the new shares with the Swedish Companies Registration Office.

The reason for the deviation from the shareholders' preferential rights is that the Company is in great need of capital and the board of directors assesses that the expected issue proceeds in a time and cost-effective manner enable the Company to (i) ensure repayment of overdue loans, and (ii) ensure financing of components in order to enable the delivery of digital pens according to a potential order that the Company is currently negotiating with a government in the Middle East. The order and the license agreement that the order is expected to entail will, in the board of director's opinion, contribute with great value for the Company's shareholders, which justifies the issue's deviation from the shareholders' preferential rights. Furthermore, the issue enables the Company to carry out the share issue according to item 10 in the notice with a guarantee undertaking from Beof Company Ltd of SEK 10 million. The subscription price has been determined based on the closing price of the Company's ordinary share on Nasdaq Stockholm on April 4, 2023 of SEK 0.39 per share, which means that the subscription price corresponds to a premium of approximately 2.6 percent.

The resolution is conditioned by the shareholders' meeting resolving on the proposals set out in items 7, 8, 10 and 11 in the notice.

The board of director's report on significant events pursuant to Chapter 13, Section 6 of the Swedish Companies Act (SFS 2005:551) is presented in **Appendix 3**.

### **Approval of the board of directors resolution to a rights issue of ordinary shares (item 10)**

The board of directors has on 5 April 2023, and according to subsequent adjustments made under authorisation, subject to the approval of the Extraordinary General Meeting, resolved to increase the Company's share capital by a maximum amount of SEK 20,498,481.20 through the issue of a maximum number of 51,247,103 ordinary shares, each with a quota value of SEK 0.40.

The following terms and conditions shall apply to the issue of shares. The shareholders of the Company shall have preferential rights to subscribe for the new ordinary shares in relation the number of ordinary shares previously held, whereby nine existing share entitle to subscribe for two new ordinary

shares. For each ordinary share held on the record date, the shareholder receives one subscription right, whereby nine subscription rights entitle to subscribe for two new ordinary shares. In case not all shares have been subscribed for, the board of directors shall decide that allotment of shares subscribed for without subscription rights shall take place up to the maximum amount of the issue, whereby the board of directors primarily will allot shares to those who also subscribed for shares based on subscription rights, and in the event of over subscription, pro rata to their subscription based on subscription rights. Secondly, the board of directors will allot shares to those who subscribed for shares without subscription rights, and if full allotment cannot be made, pro rata to their subscription. To the extent not possible, allotment shall be made through drawing of lots, and finally, subject to such allocation being required in order for the issue to be fully subscribed, to the guarantors of the issue with allotment in relation to their respective subscription (based on the guarantee undertakings).

The record date for determining which shareholders shall be entitled to subscribe for new shares on a preferential basis shall be 10 May 2023.

The subscription price corresponds to the quota value, i.e. SEK 0.40, which in the case of full subscription provides issuing proceeds of up to SEK 20,498,841.20.

Subscription for new shares based on subscription rights shall be made through payment in cash during the period from 12 May 2023 until, and including 26 May 2023. The board of directors shall be entitled to extend the subscription period.

Subscription without subscription rights shall be made through notice on special application form during the period from 12 May 2023 until, and including 26 May 2023. The board of directors shall be entitled to extend the subscription period. Payment for the new shares shall be made at the latest three business days following the date of the dispatch of a contract note to the subscriber, specifying allocation of shares, or such later date as the board of directors may decide.

The new shares shall entitle to dividends as from the first record date for dividends following registration of the new share issue with the Swedish Companies Registration Office.

Trading with subscription rights will take place during the period from 12 May 2023 until, and including 24 May 2023. Trading in BTA (Paid Subscribed Shares) will take place from 12 May 2023 and is expected to finish during week 23 2023.

The board of directors, or a person appointed by the board of directors, shall be authorised to make any minor adjustments required to register the resolution with the Swedish Companies Registration Office or Euroclear Sweden AB.

The resolution is conditioned by the shareholders' meeting resolving on the proposals set out in items 7, 8, 9 and 11 in the notice.

The board of director's report on significant events pursuant to Chapter 13, Section 6 of the Swedish Companies Act (SFS 2005:551) is presented in **Appendix 3**.

### **Resolution regarding bonus issue (item 11)**

The board of directors proposes that the shareholders decide to carry out a bonus issue thereby increasing the share capital with SEK 46,122,393.450086 by making use of the Company's non-restricted equity. The bonus issue is carried out without issuing new shares.

The resolution is conditioned by the shareholders' meeting resolving on the proposals set out in items 7 and 8 in the notice.

The board of director's report on significant events pursuant to Chapter 12, Section 7 of the Swedish Companies Act (SFS 2005:551) is presented in **Appendix 2**.

### **Resolution regarding reduction of the share capital without redemption of ordinary shares (item 12)**

The board of directors proposes that the shareholders' meeting resolves upon reducing the Company's share capital by an amount in SEK corresponding to the increase in the share capital pursuant to the resolutions on the share issues under items 9 and 10 in the notice minus the minimum amount required for the share's quotient value after the reduction to correspond to a whole number of öre. The reduction of the share capital will be made without redemption of shares by changing the share quota value. The reduction amount shall be allocated to a non-restricted reserve to be used in accordance with the shareholders' resolution.

The reduction of share capital by changing the quota value is made in order to ensure that the resolution to reduce the share capital in item 8, the resolutions on the share issues in items 9 and 10, and the resolution on a bonus issue in item 11 together do not result in a decrease in the Company's share capital.

The resolution to reduce the share capital is conditioned by the shareholders' meeting resolving on the proposals set out in items 7 – 11 in the notice.

The board of director's report pursuant to Chapter 20, Section 13 of the Swedish Companies Act (SFS 2005:551) is presented in **Appendix 2**.

*N.B. The English text is an unofficial translation and in case of any discrepancies between the Swedish text and the English translation, the Swedish text shall prevail.*

## **Appendix 1**

### **ARTICLES OF ASSOCIATION OF ANOTO GROUP AB, REG. NO. 556532-3929**

Adopted by the Extraordinary General Meeting on 4 May 2023.

#### **§ 1 Company name**

The company name is Anoto Group AB (publ)

#### **2 § Objects of the company**

The company shall develop, manufacture and market image and text management systems and carry out related activities.

#### **§ 3 Registered office**

The board of directors shall have its registered office in the municipality of Stockholm.

#### **§ 4 Share capital**

The company's share capital shall be not less than SEK 92,000,000 and not more than SEK 368,000,000.

#### **5 § Number of shares**

The number of shares shall be not less than 230 000 000 and not more than 920 000 000.

The shares shall be issued in two series, ordinary shares and shares of series C. Ordinary shares carry one (1) vote per share and shares of series C carry one tenth (1/10) vote per share. Shares of series C do not entitle to dividends.

Ordinary shares may be issued up to a maximum number corresponding to one hundred (100) per cent of the total share capital. Shares of series C may be issued up to a maximum number corresponding to thirty (30) per cent of the total share capital.

If the company decides to issue new ordinary shares and shares of series C through a cash issue or set-off issue, holders of ordinary shares and shares of series C shall have preferential rights to subscribe for new shares of the same class in proportion to the number of shares already held by the holder (primary preferential right). Shares not subscribed for with primary preferential right shall be offered to all shareholders for subscription (subsidiary preferential right). If the shares thus offered are not sufficient for the subscription made with subsidiary preferential rights, the shares shall be distributed among the sub-scribers in proportion to the number of shares they already own and, to the extent this cannot be done, by drawing lots.

If the company decides to issue only certain types of shares through a cash issue or offset issue, all shareholders, regardless of whether their shares are ordinary shares or shares of series C, shall have preferential rights to subscribe for new shares in proportion to the number of shares they already own.

If the company decides to issue warrants or convertible debentures through a cash issue or set-off issue, the shareholders have preferential rights to subscribe for warrants as if the issue concerned the

shares that may be newly subscribed for due to the option right and preferential rights to subscribe for convertible debentures as if the issue concerned the shares that the convertibles may be exchanged for.

The above shall not restrict the possibility to decide on a cash issue or set-off issue with deviation from the shareholders' preferential rights.

If the share capital is increased by a bonus issue with the issue of new shares, new shares of each class shall be issued in proportion to the number of shares of the same class already in existence. In that case, old shares of a certain class shall entitle the holder to new shares of the same class. Shares of series C do not entitle the holder to participate in a bonus issue. The foregoing shall not entail any restriction on the possibility of issuing shares of a new class through a bonus issue, after the necessary amendment of the Articles of Association.

If the company is dissolved, shares of series C entitle the holder to the same share of the company's assets as other shares, but not to an amount greater than the share's quota value.

A reduction of the share capital, but not below the minimum capital, may, at the request of the holders of shares of series C or by decision of the company's Board of Directors, be effected by redemption of shares of series C. The request from a shareholder shall be submitted in writing to the company's board of directors and the board of directors shall deal with the matter expeditiously. When a decision to reduce the number of shares is made, an amount corresponding to the reduction amount shall be allocated to the reserve fund if the necessary funds are available. The redemption amount per shares of series C shall be the quota value of the share. Payment of the redemption amount shall be made as soon as possible after the registration of the reduction of the share capital has taken place.

Shares of series C held by the company may be converted into ordinary shares by decision of the board of directors. The conversion shall be notified for registration without delay and shall be effective upon registration.

#### **§ 6 Board of directors**

The board of directors shall consist of a minimum of three and a maximum of eight members and a maximum of five deputies.

#### **§ 7 Company auditors**

The company shall have as auditor one or two registered audit firms. The appointment as auditor shall be valid until the end of the annual general meeting held in the fourth financial year after the appointment of the audit firm.

The board of directors is authorised to appoint one or more special auditors to examine such reports or plans prepared by the board of directors in accordance with the Swedish Companies Act in connection with such issue of shares, warrants or convertibles that contain provisions on non-cash or that subscription shall be made with a right of set-off or with other conditions, transfer of own shares against payment other than money, reduction of the share capital or the statutory reserve, merger or division of a limited liability company.

#### **§ 8 Annual general meeting**



The Annual general meeting shall consider the following matters:

1. Election of chairman of the meeting
2. Drawing up and approval of the voting list
3. Approval of the agenda
4. Election of one or two persons to certify the minutes
5. Determination of whether the meeting was duly convened
6. Presentation of the annual report and the auditor's report and, when applicable, the consolidated financial statements and the auditor's report for the group.
7. Resolutions
  - a. regarding the adoption of the income statement and balance sheet and, where appropriate, the consolidated income statement and consolidated balance sheet;
  - b. regarding the allocation of the company's profit or loss according to the adopted balance sheet;
  - c. regarding the discharge from liability of the board members and, where applicable of the managing director.
8. Determination of the number of members of the Board of Directors and, where applicable, auditors.
9. Determination of the remuneration of the members of the Board of Directors and, where applicable, the auditors.
10. Election of the Board of Directors and, where applicable, auditors.
11. Other matters that are incumbent on the meeting under the Companies Act or the Articles of Association.

#### **§ 9 Notice of general meeting**

Notice of a general meeting shall be published in the Swedish Official Gazette (*Sw: Post- och Inrikes Tidningar*) and on the company's website. That notice has been given shall be advertised in *Dagens Nyheter*.

#### **§ 10 Participation in general meetings**

In order to participate in a general meeting, a shareholder must be recorded in a transcript or other representation of the entire share register as of the date falling five weekdays before the meeting, and must register with the company's board of directors on a certain day. This day, which may not be a Sunday or other public holiday, Saturday, Midsummer Eve, Christmas Eve or New Year's Eve, and which may not fall earlier than the fifth weekday before the meeting, shall be stated in the notice of the meeting.

#### **§ 11 Location of the general meeting**

General meetings can be held in the municipality of Lund, in addition to the municipality of Stockholm.

#### **§ 12 CSD Clause**

The shares of the company shall be registered in a record day register in accordance with the Swedish Central Securities Depositories and Financial Instruments Act (1998:1479)

**§ 13 Financial year**

The company's financial year shall be the fiscal year.

*N.B. The English text is an unofficial translation and in case of any discrepancies between the Swedish text and the English translation, the Swedish text shall prevail.*

## Appendix 2

### **The Board of Directors report pursuant to Chapter 12, Section 7 and Chapter 20, Section 13, fourth paragraph of the Swedish Companies Act (SFS 2005:551)**

In order to obtain a lower quota value, the board of directors of Anoto Group AB (publ), reg. no. 556532-3929 (the "**Company**") has proposed that the Company's share capital, which currently amounts to SEK 138,367,179.050086 divided between 230,611,964 shares, each with a quota value of approximately SEK 0.60, shall be reduced by SEK 46,122,393.450086, without cancellation of shares, to be allocated to non-restricted equity.

After the reduction of the share capital, the Company's share capital will amount to SEK 92,244,785.60, divided into a total of 230,611,964 shares, each with a quota value of SEK 0.40 per share. In connection with the board of directors' proposal for a resolution on a reduction of the share capital, the board of directors also proposes that the general meeting resolves to increase the share capital through (i) a resolution to approve the board of directors' resolution on a new issue of ordinary shares with deviation from the shareholders' preferential rights (the "**Directed Issue**") and (ii) a resolution to approve the board of directors' resolution on a rights issue of ordinary shares (the "**Rights Issue**"), together referred to as the "**Share Issues**". The Company's share capital may be increased by not more than SEK 40,498,841.20 out of which SEK 20,000,000 is from the new shares issued in the Directed Issue and SEK 20,498,841.20 is from the new shares issued in the Rights Issue. The calculation of the share capital increases have been based on that the reduction of the share capital resulting from the First Reduction, after registration, will result in a quotient value of the Company's shares of SEK 0.40.

The board of directors has further proposed that the Extraordinary General Meeting resolves on a bonus issue of SEK 46,122,393.450086 without issuance of new shares in order to strengthen the Company's share capital. The increase of the share capital shall be carried out by transferring funds from the Company's available unrestricted equity to the share capital. The board of directors proposes that the general meeting also resolves on a further reduction of the share capital, which is proposed in order to minimise the share capital increase as a result of the Share Issues and in order to achieve an appropriate quota value for the Company's shares. The second reduction is proposed to amount to an amount corresponding to the increase of the share capital as a result of the registration of the new shares issued in the Directed Issue and the Rights Issue, possibly adjusted downwards to an amount resulting in a quota value of no more than two decimals.

Pursuant to Chapter 20, Section 13, fourth paragraph, of the Swedish Companies Act (2005:551), the board of directors of Company states the following. The resolution to reduce the share capital in accordance with what is proposed in the notice to the Extraordinary General Meeting, may be implemented without the authorization of the Swedish Companies Registration Office or a court of general jurisdiction, since the Company at the same time carries out new ordinary share issues and a bonus issue as measures resulting in neither the Company's restricted equity nor its share capital being reduced.

The events of material significance for the Company's financial position that have occurred since the presentation of the annual report with respect to the financial year ending on 31 December 2021 are set forth in the Company's interim report for the period 1 January – 31 December 2022 and the subsequently issued press releases. The interim report and press releases are available at the Company's website, [www.anoto.com](http://www.anoto.com).

In addition to the information presented above, no events of material significance for the Company's financial position have occurred subsequent to the presentation of the annual report with respect to the financial year ending on 31 December 2021.

---

## Revisorsyttrande enligt 20 kap. 14 § aktiebolagslagen (2005:551) över styrelsens redogörelse enligt 20 kap. 13 § 4 st aktiebolagslagen

Till bolagsstämman i Anoto Group AB, org.nr 556532-3929

Vi har granskat styrelsens redogörelse daterad 2023-04-13.

### **Styrelsens ansvar för redogörelsen**

Det är styrelsen som har ansvaret för att ta fram redogörelsen enligt aktiebolagslagen och för att det finns en sådan intern kontroll som styrelsen bedömer nödvändig för att kunna ta fram redogörelsen utan väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

### **Revisorns ansvar**

Vår uppgift är att uttala oss om ändamålsenligheten i de åtgärder som framgår av styrelsens redogörelse på grundval av vår granskning. Vi har utfört granskningen enligt FARs rekommendation RevR 9 *Revisorns övriga yttranden enligt aktiebolagslagen och aktiebolagsförordningen*. Denna rekommendation kräver att vi planerar och utför granskningen för att uppnå rimlig säkerhet att styrelsens redogörelse inte innehåller väsentliga felaktigheter. Revisionsföretaget tillämpar International Standard on Quality Management 1, som kräver att företaget utformar, implementerar och hanterar ett system för kvalitetsstyrning inklusive riktlinjer eller rutiner avseende efterlevnad av yrkesetiska krav, standarder för yrkesutövningen och tillämpliga krav i lagar och andra författningar.

Vi är oberoende i förhållande till Anoto Group AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Granskningen innefattar att genom olika åtgärder inhämta bevis om finansiell och annan information i styrelsens redogörelse. Revisorn väljer vilka åtgärder som ska utföras, bland annat genom att bedöma riskerna för väsentliga felaktigheter i redogörelsen, vare sig dessa beror på oegentligheter eller misstag. Vid denna riskbedömning beaktar revisorn de delar av den interna kontrollen som är relevanta för hur styrelsen upprättar redogörelsen i syfte att utforma granskningsåtgärder som är ändamålsenliga med hänsyn till omständigheterna, men inte i syfte att göra ett uttalande om effektiviteten i den interna kontrollen. Granskningen omfattar också en utvärdering av ändamålsenligheten och rimligheten i styrelsens antaganden. Vi anser att de bevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för vårt uttalande.

### **Uttalande**

Vi anser att de åtgärder som vidtas och som medför att varken bolagets bundna egna kapital eller dess aktiekapital minskar är ändamålsenliga och att de bedömningar som har gjorts om effekterna av dessa åtgärder är riktiga.

### **Övriga upplysningar**

Detta yttrande har endast till syfte att fullgöra det krav som uppställs i 20 kap. 14 § aktiebolagslagen och får inte användas för något annat ändamål.

Stockholm den 13 april 2023

BDO Mälardalen AB

Carl-Johan Kjellman  
Auktoriserad revisor

Johan Pharmanson  
Auktoriserad revisor

## Revisorns yttrande enligt 12 kap. 7 § aktiebolagslagen över styrelsens redogörelse för väsentliga händelser

Till bolagsstämman i Anoto Group AB, org.nr 556532-3929

Vi har granskat styrelsens redogörelse daterad 2023-04-13.

### **Styrelsens ansvar för redogörelsen**

Det är styrelsen som har ansvaret för att ta fram redogörelsen enligt aktiebolagslagen och för att det finns en sådan intern kontroll som styrelsen bedömer nödvändig för att kunna ta fram redogörelsen utan väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller på misstag.

### **Revisorns ansvar**

Vår uppgift är att uttala oss om styrelsens redogörelse på grundval av vår granskning. Vi har utfört granskningen enligt FARs rekommendation RevR 9 Revisorns övriga yttranden enligt aktiebolagslagen och aktiebolagsförordningen. Denna rekommendation kräver att vi planerar och utför granskningen för att uppnå begränsad säkerhet att styrelsens redogörelse inte innehåller väsentliga felaktigheter. Revisionsföretaget tillämpar International Standard on Quality Management 1, som kräver att företaget utformar, implementerar och hanterar ett system för kvalitetsstyrning inklusive riktlinjer eller rutiner avseende efterlevnad av yrkesetiska krav, standarder för yrkesutövningen och tillämpliga krav i lagar och andra författningar.

Vi är oberoende i förhållande till Anoto Group AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Granskningen innefattar att genom olika åtgärder inhämta bevis om finansiell och annan information i styrelsens redogörelse. Revisorn väljer vilka åtgärder som ska utföras, bland annat genom att bedöma riskerna för väsentliga felaktigheter i redogörelsen, vare sig dessa beror på oegentligheter eller på fel. Vid denna riskbedömning beaktar revisorn de delar av den interna kontrollen som är relevanta för hur styrelsen upprättar redogörelsen i syfte att utforma granskningsåtgärder som är ändamålsenliga med hänsyn till omständigheterna, men inte i syfte att göra ett uttalande om effektiviteten i den interna kontrollen. Granskningen har begränsats till översiktlig analys av redogörelsen och underlag till denna samt förfrågningar hos bolagets personal. Mitt bestyrkande grundar sig därmed på en begränsad säkerhet jämfört med en revision. Vi anser att de bevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för vårt uttalande.

### **Uttalande**

Grundat på vår granskning har det inte kommit fram några omständigheter som ger oss anledning att anse att styrelsens redogörelse inte avspeglar väsentliga händelser för bolaget på ett rättvisande sätt under perioden 30 april 2022 till den 13 april 2023.

### **Övriga upplysningar**

Detta yttrande har endast till syfte att fullgöra de krav som uppställs i 12 kap. 7 § aktiebolagslagen och får inte användas för något annat ändamål.

Stockholm den 13 april 2023

BDO Mälardalen AB

Carl-Johan Kjellman  
Auktoriserad revisor

Johan Pharmanson  
Auktoriserad revisor

*N.B. The English text is an unofficial translation and in case of any discrepancies between the Swedish text and the English translation, the Swedish text shall prevail.*

### **Appendix 3**

#### **Statement by the Board of Directors pursuant to Chapter 13, Section 6 of the Swedish Companies Act (SFS 2005:551)**

The board of directors of Anoto Group AB (publ), reg. no. 556532-3929 (the "**Company**"), submits the following report as referred to in Chapter 13 Section 6 of the Swedish Companies Act in view of the board of directors' intention to resolve on new share issues of ordinary shares in the Company, subject to the subsequent approval of the Extraordinary General Meeting to be held on 4 May, 2023.

The events of material significance for the Company's financial position that have occurred since the presentation of the annual report with respect to the financial year ending on 31 December 2021 are set forth in the Company's interim report for the period 1 January – 31 December 2022 and the subsequently issued press releases. The interim report and press releases are available at the Company's website, [www.anoto.com](http://www.anoto.com).

In addition to the information presented above, no events of material significance for the Company's financial position have occurred subsequent to the presentation of the annual report with respect to the financial year ending on 31 December 2021.

---

## Revisorns yttrande enligt 13 kap. 6 § aktiebolagslagen över styrelsens redogörelse för väsentliga händelser

Till styrelsen i Anoto Group AB, org.nr 556532-3929

Vi har granskat styrelsens redogörelse daterad 2023-04-05.

### **Styrelsens ansvar för redogörelsen**

Det är styrelsen som har ansvaret för att ta fram redogörelsen enligt aktiebolagslagen och för att det finns en sådan intern kontroll som styrelsen bedömer nödvändig för att kunna ta fram redogörelsen utan väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller på misstag.

### **Revisorns ansvar**

Vår uppgift är att uttala oss om styrelsens redogörelse på grundval av vår granskning. Vi har utfört granskningen enligt FARs rekommendation RevR 9 Revisorns övriga yttranden enligt aktiebolagslagen och aktiebolagsförordningen. Denna rekommendation kräver att vi planerar och utför granskningen för att uppnå begränsad säkerhet att styrelsens redogörelse inte innehåller väsentliga felaktigheter. Revisionsföretaget tillämpar International Standard on Quality Management 1, som kräver att företaget utformar, implementerar och hanterar ett system för kvalitetsstyrning inklusive riktlinjer eller rutiner avseende efterlevnad av yrkesetiska krav, standarder för yrkesutövningen och tillämpliga krav i lagar och andra författningar.

Vi är oberoende i förhållande till Anoto Group AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Granskningen innefattar att genom olika åtgärder inhämta bevis om finansiell och annan information i styrelsens redogörelse. Revisorn väljer vilka åtgärder som ska utföras, bland annat genom att bedöma riskerna för väsentliga felaktigheter i redogörelsen, vare sig dessa beror på oegentligheter eller på fel. Vid denna riskbedömning beaktar revisorn de delar av den interna kontrollen som är relevanta för hur styrelsen upprättar redogörelsen i syfte att utforma granskningsåtgärder som är ändamålsenliga med hänsyn till omständigheterna, men inte i syfte att göra ett uttalande om effektiviteten i den interna kontrollen. Granskningen har begränsats till översiktlig analys av redogörelsen och underlag till denna samt förfrågningar hos bolagets personal. Mitt bestyrkande grundar sig därmed på en begränsad säkerhet jämfört med en revision. Vi anser att de bevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för vårt uttalande.

### **Uttalande**

Grundat på vår granskning har det inte kommit fram några omständigheter som ger oss anledning att anse att styrelsens redogörelse inte avspeglar väsentliga händelser för bolaget på ett rättvisande sätt under perioden 30 april 2022 till den 5 april 2023.

### **Övriga upplysningar**

Detta yttrande har endast till syfte att fullgöra de krav som uppställs i 13 kap. 6 § 4 p aktiebolagslagen och får inte användas för något annat ändamål.

Stockholm den 5 april 2023

BDO Mälardalen AB



Carl-Johan Kjellman  
Auktoriserad revisor



Johan Pharmanson  
Auktoriserad revisor