PROACT

The Board of Directors' statement in accordance with Chapter 18, Section 4 and Chapter 19, Section 22 of the Swedish Companies Act (2005:551)

The Board of Directors of Proact IT Group AB (publ), corp.reg.no 556494-3446 (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 in connection with the proposed resolution regarding dividend and 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 May 5, 2026.

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 2.60 per share in ordinary dividends, a total of SEK 65,665,374.

The proposed authorization for repurchase of the Company's own shares amounts to - if the authorization is used to the maximum - approximately MSEK 215 at a share price of SEK 99 per share.

The proposed dividend and repurchase authorization - if the authorization is used to the maximum - constitutes a total of approximately 51 percent of accounted non-restricted equity in the parent company, which amounts to MSEK 420.

The Board of Directors conclude that there is full coverage for the Company's restricted equity after the proposed dividend and the proposed authorization for the Board of Directors to resolve on the repurchase of the Company's own shares.

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 (nature, scope and risks associated with the operations, consolidation requirements, liquidity and financial position in general). The Board of Directors would like, in connection therewith, to emphasize the following.

Nature, scope and risks associated with the operations

The nature and the scope and risks associated with the operations are stated in the Articles of Association and in the annual report submitted. The operations conducted in the Company and the group companies do not entail risks in addition to what occurs or can be assumed to occur in the relevant segments or the risks that are generally associated with conducting business operations. Significant events for the business are stated in the annual report submitted. In addition, no significant event has occurred that negatively affects the Company's ability to make distributions to the shareholders of the Company.

The Company's consolidation requirements, liquidity and financial position in general

The Company's financial position as of December 31, 2025, 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 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 2025-12-31, amounted to 23,6 percent and 29,4 percent, respectively. The accounted equity amounts to MSEK 1,042 and MSEK 463 respectively. The group has a net cash position of approximately SEK -21 million. For further details, see the submitted annual & sustainability report 2025.

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 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 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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Solna in April 2026

Proact IT Group AB (publ)
Board of Directors