KB Components
VALUE THROUGH INNOVATION

# The Board of Directors' motivated statement in accordance with Chapter 18, Section 4 of the Swedish Companies Act regarding the proposed dividend

The Board of Directors of KB Components AB (publ), org.nr 556081–6653, has proposed that the Annual General Meeting resolves on a dividend to shareholders of a total of SEK 84,000,000, which corresponds to SEK 1.50 per share.

The Board of Directors concludes that after the proposed dividend, there is full coverage for the company's restricted equity in accordance with Chapter 17, Section 3, first paragraph, of the Swedish Companies Act.

The distribution of profits appears to be justifiable in view of the requirements that the nature, scope and risks of the business place on the size of the equity. In doing so, the Board of Directors has taken into account the current economic situation, historical development and future forecasts for both the company and the market. The Board of Directors has reviewed the company's financial situation and, after further consideration, concludes that a dividend is justifiable with regard to the precautionary principle in Chapter 17, Section 3, second and third paragraphs of the Swedish Companies Act. After the dividend, the company and the group still have a good equity ratio, which in the opinion of the Board of Directors corresponds to the requirements that can currently be set for the industry in which the company operates. Following the dividend, the company and the Group are deemed to have satisfactory liquidity and a need for consolidation that can be considered met. The Board of Directors is of the opinion that the dividend does not affect the company's ability to meet its obligations in the short or long term. Nor is the proposed dividend assumed to affect the company's ability to make any necessary investments. In an overall assessment of the company's and the group's financial circumstances, the Board of Directors considers that there are no obstacles to the implementation of dividends to shareholders.

Örkelljunga, April 22 2026

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