

Document prepared by Magle Chemoswed Holding AB (publ) in accordance with Article 1.4 db) of EU Regulation 2017/1129 in connection with a rights issue of shares in Magle Chemoswed Holding AB (publ) – 14 April 2026

IMPORTANT INFORMATION

This document (the "**Information Document**") has been prepared in connection with Magle Chemoswed Holding AB (publ)'s ("**Magle Group**" or the "**Company**", and together with its subsidiaries, the "**Group**") rights issue of shares (the "**Rights Issue**"), in accordance with Article 1.4 db) and Annex IX of Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 (the "**Prospectus Regulation**"). The Information Document does not constitute a prospectus and has not been reviewed by the Swedish Financial Supervisory Authority (the "**SFSA**"). The Information Document was registered with the SFSA on 14 April 2026. The Information Document has been prepared in both Swedish and English. In the event of any discrepancies between the language versions, the Swedish version shall prevail.

Distribution of the Information Document and participation in the Rights Issue are subject to restrictions under laws and other regulations in certain jurisdictions. No action has been taken and no action will be taken to permit a public offering in any such jurisdiction. Subject to limited exceptions, the Rights Issue is not directed to persons domiciled in Australia, Belarus, Hong Kong, Japan, Canada, New Zealand, Russia, Singapore, South Africa, South Korea, the United States or in any other jurisdiction where participation in the Rights Issue would require a prospectus, registration or other measures than those required under Swedish law or under any applicable exemption. The Information Document and other documents relating to the Rights Issue may accordingly not be distributed in or to the aforementioned countries or any other country or jurisdiction where such distribution or the Rights Issue requires such measures or otherwise contravenes applicable rules, unless an exemption is applicable. Subscription, sale, transfer or acquisition of securities in the Company in violation of the above restrictions may be void. Persons who receive the Information Document must inform themselves of and comply with such restrictions. Actions in violation of such restrictions may constitute a breach of applicable securities legislation.

None of the Company's shares have been registered or will be registered under the U.S. Securities Act of 1933, as amended (the "**Securities Act**"), or the securities laws of any state or other jurisdiction in the United States, and they may not be offered, subscribed for, exercised, pledged, sold, resold, allotted, delivered or otherwise transferred, directly or indirectly, in or into the United States.

Within the European Economic Area ("**EEA**"), no public offering of shares or other securities is made in any member state other than Sweden. In other EEA member states in which the Prospectus Regulation applies, directly or through implementation in national legislation, such an offering may only be made in accordance with exemptions in the Prospectus Regulation or national legislation.

The Rights Issue and the Information Document are governed by Swedish law. Any dispute arising out of or in connection with the Rights Issue or the Information Document shall be settled by Swedish courts.

The Company considers that it conducts protection-worthy activities under the Screening of Foreign Direct Investments Act (Sw. *lag (2023:560) om granskning av utländska direktinvesteringar*) (the "**FDI Act**"). The Company is therefore obliged to inform prospective investors that an investment in the Company may be subject to a notification obligation under the FDI Act and that such investment must be reviewed by the Inspectorate for Strategic Products (Sw. *Inspektionen för strategiska produkter*) ("**ISP**") before the investment is carried out. An investment in the Company may be subject to a notification obligation if (i) the investor, any person in its ownership structure or any person on whose behalf the investor acts through the investment, directly or indirectly, controls votes in the Company corresponding to or exceeding any of the thresholds of 10, 20, 30, 50, 65 or 90 percent of the votes in the Company, or (ii) the investor, any person in its ownership structure or any person on whose behalf the investor acts, would in any other way through the investment obtain a direct or indirect influence in the management of the Company. The investor may be subject to an administrative penalty fee if a notifiable investment is carried out before ISP has completed its review. For more information on which investments may be subject to a notification obligation, see the FDI Act and ISP's website <https://isp.se/eng/foreign-direct-investment/>.

INFORMATION ABOUT THE ISSUER

The issuer of the shares in the Rights Issue is Magle Chemoswed Holding AB (publ), corporate registration number 556913-4710, a Swedish public limited liability company registered in Sweden. The Company is regulated by, and its operations are conducted in accordance with, the Swedish Companies Act (Sw. *aktiebolagslagen (2005:551)*). The Company's website is <https://maglechemoswed.com/> and its LEI code is 549300FNJZS6NGFB6M31.

Ändrad

RESPONSIBILITY STATEMENT

The Board of Directors of Magle Group (the "**Board of Directors**") is responsible for the content of the Information Document. To the best of the Board of Directors' knowledge, the information provided in the Information Document is consistent with the facts at the time of publication of the Information Document and no information that could affect its meaning has been omitted.

COMPETENT AUTHORITY

The SFSA is the competent authority in accordance with Article 20 of the Prospectus Regulation. This Information Document does not constitute a prospectus within the meaning of the Prospectus Regulation and has not been reviewed and approved by the SFSA.

COMPLIANCE CERTIFICATE

The Company has continuously complied with its reporting obligations and obligations to disclose information throughout the period during which the Company's shares have been admitted to trading, including pursuant to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004, where applicable, Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 (the "**Market Abuse Regulation**") and, where applicable, Commission Delegated Regulation (EU) 2017/565 of 25 April 2016. The Company is subject to a pending matter before Nasdaq's disciplinary committee regarding its disclosure of information on one occasion. As of the date of this Information Document, no decision has been rendered.

STATEMENT ON MANDATORY INFORMATION

Mandatory information that the Company discloses in accordance with its obligations to continuously disclose information, as well as the Company's most recently published prospectus, are available on the Company's website: <https://maglechemoswed.com/>.

STATEMENT ON INSIDE INFORMATION

At the time of the Rights Issue, the Company is not delaying the disclosure of any inside information in accordance with the Market Abuse Regulation.

BACKGROUND AND MOTIVE FOR THE RIGHTS ISSUE

Background and motive

Over the past several years, Magle Group has pursued an ambitious growth strategy, expanding its capabilities across biopolymers, CDMO services, degradable embolisation technologies, and early-stage biotech innovation. In 2024, the Group reached a key operational milestone with the acquisition of Magle Biopolymers – a specialised dextran-based manufacturing business. This expansion has strengthened the Group's technological platform, deepened global partnerships, and broadened its commercial footprint across geographies and therapeutic areas.

At the same time, the pace and scale of growth have introduced operational complexity and increased capital intensity. As 2026 began, the Company entered a phase of strategic reset, focusing on its most established, revenue-generating, and scalable platforms – Magle Biopolymers and Magle Chemoswed. This includes reducing emphasis on early-stage biotech projects and prioritising R&D investments toward opportunities with clear commercial readiness and strategic alignment. This reset is designed to sharpen commercial execution, improve margins, and build long-term value.

In mid-February 2026, Magle Group issued a profit warning ahead of its formal year-end reporting, reflecting the near-term financial effects of this strategic reset. These measures included impairments of non-core assets, organisational realignment, and portfolio simplification. While primarily non-recurring and non-cash, they are critical to streamlining operations and improving future capital efficiency. As a result, preliminary full-year 2025 EBITDA is expected to be negative, largely due to these one-time items. Despite these short-term effects, underlying revenue development remains stable. Full-year 2025 revenues are expected to reach approximately SEK 300 million, representing growth compared to the prior year and demonstrating commercial resilience in the Group's core businesses.

The Company is now entering a new phase focused on margin improvement, disciplined capital allocation, and scalable growth across the Biopolymers and CDMO business units. To support this transformation and provide financial flexibility during the transition, the Board of Directors has resolved to carry out the Rights Issue.

Use of proceeds

If fully subscribed, the Rights Issue is expected to provide the Company with gross proceeds of approximately SEK 40 million before issue costs. Transaction costs related to the Rights Issue amount to approximately SEK 2.9 million. The Company has entered into bridge loan agreements in order to secure its financing needs pending completion of the Rights Issue. The Bridge Loans will be used to support the Company's working capital and operational needs and are intended to be repaid through set-off against shares in the Rights Issue.

Accordingly, the net proceeds from the Rights Issue, after set-off of the Bridge Loans and deduction of transaction costs of approximately SEK 2.9 million, are intended to be allocated in order of priority as follows: (i) strengthen the balance sheet and financial flexibility following restructuring measures and asset impairments, providing stability during the transition phase – approximately 50 percent, and (ii) support working capital and operational efficiency initiatives within Magle Biopolymers and Magle Chemoswed, including consolidation of operations – approximately 50 percent. Through the Rights Issue, Magle Group aims to

create a stronger financial platform to execute its focused strategy, enhance capital efficiency, and position the Company for sustainable profitability and long-term shareholder value creation.

Additional Capital Requirement

Under the agreement in principle with holders representing a majority of the Company's outstanding senior secured bond loan 25/28 (ISIN SE0025197403) (the "**Bonds**"), the Company is required to raise aggregate net cash proceeds of at least SEK 100 million by 30 June 2026 in order for the waiver of the maintenance test to remain in effect, unless otherwise agreed with the bondholders' committee. As the Rights Issue, if fully subscribed, is expected to provide gross proceeds of approximately SEK 40 million before issue costs, the Company will need to secure additional capital in excess of approximately SEK 70 million by 30 June 2026, subject to the final net proceeds from the Rights Issue.

The Company is evaluating various alternatives to secure such additional capital, including additional equity financing and potential divestments of assets or businesses. There can be no assurance that the Company will be able to raise such additional capital on acceptable terms, or at all. If the Company is unable to secure the additional capital required, or if revised terms cannot be agreed, it may need to seek alternative financing or pursue other strategic measures. If such measures are not available or are insufficient, there is a risk that the Company may ultimately be unable to continue its operations and may be forced into liquidation or bankruptcy proceedings.

Bridge Loans

To secure its financing needs pending completion of the Rights Issue, the Company has entered into subordinated loan agreements (the "**Bridge Loans**") amounting to approximately SEK 16.4 million with PRS1 ApS ("**PRS1**") and members of the Company's Board of Directors Stig Løkke Pedersen, Mats Pettersson and Sven-Christer Nilsson. The Bridge Loans are subordinated to the Company's Bonds and carry an annual interest rate of 8.00 percent, which is capitalised annually (i.e. interest is added to the principal amount instead of being paid in cash). No arrangement fee is payable. The Bridge Loans mature on 6 July 2028, unless repaid earlier. The Bridge Loans are intended to be repaid through set-off against shares in the Rights Issue, provided that such set-off occurs no later than 31 May 2026. The Board of Directors considers the Bridge Loans to be on market terms and in the best interests of the Company and its shareholders.

Agreement in principle with holders of the Bonds

The Company has entered into a standstill and voting undertaking agreement (the "**Standstill and Voting Undertaking Agreement**") with holders representing approximately 70 percent of the adjusted nominal amount of the Bonds. The Standstill and Voting Undertaking Agreement has been entered into as the Company expects, as of the testing date falling 31 December 2025, to fail to comply with its leverage-based financial covenant (maintenance test in respect of net interest-bearing debt to EBITDA) under the terms and conditions of the Bonds (the "**Anticipated Default**"). Pursuant to the Standstill and Voting Undertaking Agreement, the relevant holders have agreed not to make any payment demands, take or vote in favour of any enforcement action or accelerate the Bonds during the standstill period due to the Anticipated Default. The standstill period expires on the earlier of (i) the date when a written procedure under the terms and conditions of the Bonds has been approved with a sufficient quorum and majority or cancelled or closed without sufficient quorum or majority, (ii) 15 May 2026 and (iii) the date of release of the Company's interim report for the financial period ending on 31 March 2026.

The agreement in principle entails, inter alia, that the maintenance test is waived in full (i.e. no testing) for the period from (and including) 31 December 2025 until (and including) 31 December 2026, subject to the Company raising aggregate net cash proceeds of at least SEK 100 million (or such lower amount as agreed with the bondholders' committee), including the net proceeds from the Rights Issue, an additional capital raise of equity and/or subordinated PIK debt and proceeds received from a disposal of the Biopharma and/or Pharmaceut businesses, by 30 June 2026. If the Company fails to meet this requirement, the maintenance test shall be reinstated immediately. Furthermore, the agreement in principle entails, inter alia, that the general basket for permitted debt shall be reduced to SEK 500,000, that the Company undertakes not to, and shall procure that no other Group Company will, incur or extend any financial indebtedness ranking senior or pari passu with the Bonds (other than any working capital financing in an aggregate amount not exceeding SEK 32.5 million) until 31 December 2026, and that the Company shall pay a consent fee in an amount equal to 3.00 percent of the nominal amount of the Bonds (i.e. SEK 9.3 million), which shall be set off against new shares in the Company at the same price as in the Rights Issue. The Standstill and Voting Undertaking Agreement, and the implementation of the amendments and waivers contemplated thereby, are subject to the Company receiving no less than SEK 30 million in net cash proceeds from the Rights Issue (after deduction of all fees, costs and expenses relating to the capital raise) no later than the last date of the standstill period.

Amended loan agreements with PRS1 and MB Holding

The Company has entered into amended and restated loan agreements with PRS1 and MB Holding Køge ApS ("**MB Holding**") (together the "**Lenders**") regarding existing debt which, pursuant to the amended and restated loan agreements, has been subordinated in relation to the Bonds (the "**Subordinated Debt**"). The outstanding principal amount under the loan agreement with PRS1 amounts to DKK 15,637,238.49 and the outstanding principal amount under the loan agreement with MB Holding amounts to DKK 5,000,000. The Subordinated Debt carries an annual interest rate of 10.00 percent, with accrued interest capitalised annually on 31 December. The Lenders have no right to demand or receive payment of interest in cash at any time during the term of the

agreements. If the Company carries out one or more share issues in an aggregate amount exceeding SEK 10 million on or after 15 May 2026, each of the Lenders and the Company shall have the right to require conversion of all or part of the relevant loan (including accrued interest) into shares in the Company at the price and other terms generally applied in connection with such share issue, provided that any such conversion is effected no later than 30 June 2026. PRS1, as a shareholder holding more than 20 percent of the shares in the Company, is considered a related party to the Company. MB Holding, as an owner of approximately 50 percent of PRS1, is likewise considered a related party to the Company. The amended loan agreements therefore constitute related party transactions, and the interest payments under the agreements were accordingly approved at the extraordinary general meeting held on 10 April 2026.

RISK FACTORS

An investment in the Company's securities involves risks and an investor or potential investor in the Company's securities should carefully consider these risks. Each of the following risks could have a material adverse effect on the Company, its business and prospects. In accordance with Annex IX of the Prospectus Regulation, the risk factors set out below are limited to such risks that the Company considers to be specific to the Company. The risk factors set out below are not ranked or presented in any particular order of significance. The description of the risk factors below is based on information available and estimates made as of the date of publication of the Information Document.

Risks related to Magle Group's business

Risks related to dependence on key personnel

Magle Group's business is dependent on the ability to recruit and retain qualified employees. The Group's expertise in its technology platform and in contract manufacturing and development in the pharmaceutical industry takes a long time to build. Similarly, there are individuals in other functions within the Group who have built strong relationships with customers and industrial partners, which, combined with knowledge of the Group and its solutions, makes them difficult to replace in the short term without adverse consequences. Losing this type of expertise may delay business and collaborations, as well as delay and complicate new development and product maintenance, which in turn may adversely affect product development and sales.

Regulatory decisions and complex and changing regulatory requirements

The pharmaceutical and medical device industry is subject to extensive regulations and regulatory requirements. In order for the Group to conduct its business, relevant permits from regulatory authorities are required. The Group holds, for example, permits to produce pharmaceutical substances, fine chemicals and comparable products, subject to certain conditions and requirements. In order to broaden its offering to new as well as existing customers, or to extend a time-limited permit that is about to expire, the Group may need to apply for additional permits. There is a risk that existing permits may be revoked, and that new permits may not be obtained or that the permits may not have the scope that the Group expects. The permit process may also be time-consuming and costly, which may delay the launch of products based on the Group's technology to the market. With regard to the permit process, there is also a risk of changes in legislation or other regulations in the markets where the Group operates. For example, one of the Group's largest chemical products, Warfarin, has been included in the Swedish Chemicals Agency's prioritisation guide (PRIO) due to its health and environmentally hazardous properties. According to the environmental quality objective "A Non-Toxic Environment" adopted by the Swedish Parliament, the use of particularly hazardous substances shall cease as far as possible. This, in combination with Regulation (EC) No 1907/2006 of the European Parliament and of the Council ("**REACH**"), means that there is a risk that particularly hazardous substances such as Warfarin will gradually become subject to authorisation requirements.

Know-how and trade secrets

The Group is dependent on know-how and trade secrets, which are not protected by registration in the same way as other intellectual property. To protect its know-how, the Group uses, for example, confidentiality agreements. However, there is a risk that the Group's competitors or business partners may gain access to and benefit from the trade secrets and know-how developed by the Group as a result of unauthorised or unintentional dissemination of information.

Risks related to patient recruitment and donors

The Group has recently commenced clinical studies for its SmartPAN® VIP Study. For the conduct of these clinical studies, the Group, and its potential collaboration partners, are dependent on being able to recruit patients who are willing to participate in the Group's clinical studies. The scope of patient recruitment and the number of available patients have a significant impact on the timeline for the clinical studies. In the event that patient recruitment for the Group's clinical studies cannot be carried out to the extent required or if patient recruitment becomes more time-consuming than the Group has planned, this may lead to delays in the Group's clinical studies.

Such delays in the Group's studies may in turn lead to the Company's development work becoming more costly than planned and to expected sales revenues being delayed and postponed, which could have an adverse effect on the Group's business and prospects. The Group is furthermore dependent on collaborations with amniotic fluid donors. There is a risk that the Group may in the future not be able to enter into agreements with donors to the extent required, for example as a result of reluctance or unwillingness to, or changed regulatory requirements for, donation of amniotic fluid, which could have a material adverse effect on the Group's ability to continue to conduct its business as planned.

Shareholders with significant influence

As of the date of this Information Document, the Company's largest shareholders Hans Henrik Lidgard and PRS1 hold shares corresponding to approximately 41.2 and 37 percent, respectively, of the shares and votes in Magle Group. Hans Henrik Lidgard and PRS1 thus have significant control over the outcome of matters referred to the Company's shareholders for decision, including the election of board members, any mergers, consolidations or sales of all, or significant parts, of the Company's assets.

The majority shareholders' interests may differ materially from, or compete with, the Company's interests or the interests of other shareholders, and they may thus exercise their influence over the Group in a manner that is not in the interest of other shareholders. For example, there may be a conflict between the current majority shareholders' interests on the one hand and the Company's or its other shareholders' interests on the other hand with respect to dividend decisions. However, the rules for the protection of minority shareholders contained in the Swedish Companies Act provide protection against a majority shareholder's potential abuse of control over a company.

Protection of patents and other intellectual property rights and related disputes

Magle Group has an active intellectual property strategy through which the Company strives to protect its platform technologies and products in key markets. There is a risk that existing and future patents and other intellectual property rights held by the Group may not provide full protection against infringement and competition. The patent situation for pharmaceutical and medical device companies is generally uncertain and involves complex technical, medical and patent law assessments. The industry is also characterised by rapid technological advances and high innovation. There is therefore always a risk that new technologies and products are developed by other players that circumvent or replace the Group's intellectual property assets/rights, or that the Group is unable to obtain the necessary patent protection.

Patents are by their nature limited in time. Patents held by other companies may limit the ability of Magle Group or its collaboration partners and licensees to freely use a particular product or production method. For example, Medafor Inc. has, under the licence agreement that exists with the Company, been granted certain rights to Magle Group's patents in relation to the products covered by the agreement, which means that Magle Group's contractual relationships are also, to varying degrees, dependent on the intellectual property rights held by the Group.

Since patent applications are confidential until they are published, there is a risk that the Group's patent applications may not be prioritised in relation to previously unknown patent applications and patents. Furthermore, there is no guarantee that the Group's patent applications will result in patents being granted or that any granted patent protection will have the scope set out in the original application. There is a risk that granted patents may be declared invalid, for example as a result of a dispute with a third party. Furthermore, there is a risk that the measures taken by the Group to protect its patents, trademarks and other intellectual property rights may not be sufficient, and that competitors and others, intentionally or unintentionally, may infringe on the Group's patents or other intellectual property rights.

The legal regulation of intellectual property rights varies significantly between countries and Magle Group's rights may therefore be more vulnerable in certain countries than in others. If Magle Group is forced to defend its patents and other intellectual property rights, this may entail significant costs and delays in product development. Furthermore, it cannot be excluded that the Group may unintentionally infringe on the intellectual property rights of others and thereby become subject to a dispute. Infringement disputes, like other disputes, can be costly, time-consuming and disruptive to operations. There is therefore a risk that the Group may need to allocate significant amounts for the handling of a potential dispute, which may lead to an increased capital requirement.

If the Group is forced to defend its patents, trademarks and other intellectual property rights, this may entail significant costs and delays in product development. There is also a risk that competitors and others may independently develop similar approaches that circumvent the Group's patents, which may adversely affect Magle Group's business, financial position and results. Furthermore, the Group may need to cease parts of its operations, temporarily or permanently, if it turns out that the Group has infringed on third-party intellectual property rights, and this may therefore have an adverse effect on the Group.

Customer dependence, unprotected royalty payments for technology and changes of ownership

Magle Group's agreements with customers are structured in different ways and have varying contract periods, with or without exclusivity commitments. If any of the Group's key customers, not covered by exclusivity, were to switch suppliers, this could have an adverse effect on the Group's business. In particular, since a significant portion of the Group's revenues comes from collaboration partners and licensees. These revenues may consist of, for example, milestone payments or sales-based royalties. Should a collaboration partner or a licensee decide to discontinue the development of a product or terminate the sale of a product, a decision that is beyond the Group's control, Magle Group's revenues and financial position would be materially adversely affected.

Some of the Group's contractual relationships are furthermore not formalised in written agreements, but the Company relies in certain cases on purchase orders and customary practice between the parties. The content of such agreements may therefore be more difficult to ascertain if the parties were to have different views on the matter, which in the worst case could lead to deteriorated relationships and costly disputes.

Furthermore, certain of the Group's agreements contain so-called "change of control" clauses that give the counterparty the right, subject to varying notice periods, to terminate the relevant agreement in the event of a change of ownership in Magle Group. In the event that a relevant change of ownership occurs in Magle Group, there is a risk that one or more of the Group's contractual counterparties may choose to terminate their agreements. This could have an adverse effect on the Group's business, financial position and results. The same applies if any of the Group's key customers were to switch suppliers. For example, if the Group's most important licence agreement with Medafor Inc. were to be terminated, this would have a material adverse effect on the Group's results and financial position, as its revenues would decrease.

Drug development and early-stage projects

The Group has, together with collaboration partners, a number of projects in the clinical development phase and a number in the preclinical development phase. These projects require continued research and development and are therefore subject to customary risks associated with drug development, such as product development being delayed and costs being higher than expected. Negative and/or insufficient results increase the risk that the Group does not obtain the necessary regulatory approvals and, if product approval is obtained, negative and/or insufficient results may make it more difficult for the Group to sell products to the market or to enter into various types of sales partnerships. The risk level in drug development is generally high and a setback in an individual project may have an adverse effect on the Group's future sales and intangible fixed assets.

Side effects

There is a risk that patients participating in the Group's planned clinical studies may experience side effects. Potential side effects may delay or halt the Group's development work and limit or prevent the commercial use of its product candidates, thereby leading to increased costs and materially adversely affecting the Group's earning capacity, revenue, results and financial position.

Furthermore, there is a risk that the Company may be sued by patients who have experienced side effects, both by trial subjects and patients within the framework of the Company's clinical studies, and by other persons who may in the future use the Company's pharmaceuticals, whereby the Company may become liable for damages. Any claims against the Company may also have an adverse effect on the Company's reputation and business relationships. The Company's insurance coverage may prove to be insufficient to cover any costs that may arise as a result of side effects or other product liability claims, for example if a claim falls outside the insurance coverage or if the damages claim exceeds the insured amount. In addition, this type of insurance does not normally cover reputational damage that may arise regardless of the outcome of any liability claim. There is therefore a risk that the Company's insurance coverage may not fully cover any future legal claims directed against the Company, which may entail significant costs and have an adverse effect on the Company and its business, both in terms of reputation and financially. The risk level in drug development is generally high and a setback in an individual project may have an adverse effect on the Group's future sales and intangible fixed assets.

Product liability

The Group develops and manufactures pharmaceuticals and medical devices. In the event that the Group's products cause injury to persons or property, there is a risk that damages claims may be directed against the Group. Development and manufacturing of products may thus entail costs related to product liability and other liability risks for the Group. Furthermore, there is a risk that the Group's insurance coverage may not fully cover any future legal claims in connection with a potential claim, or that the Group may not be able to obtain or maintain such insurance coverage on terms acceptable to the Group, which may entail costs and have an adverse effect on the Group's results and financial position. Furthermore, a failed quality control may lead to regulatory intervention and consequent consequences. If operational disruptions, contamination or disturbances in the production process were to occur, the consequences may include delays, production shortages, unforeseen costs, compensation claims and damaged customer relationships. This in turn may lead to the Group having to compensate its customers for missing or defective deliveries, time losses, costs related to investigations and lost revenues. If such a situation arises, it may lead to negative publicity and/or damaged customer confidence, which may have an adverse effect on the company's business, results and financial position.

If the Group is unable to manage any problems that may arise as a result of product liability in the right manner and at the right time, this may lead to negative publicity and damaged customer confidence as well as loss of customers to competitors, which may have a significant adverse effect on the Group's results.

Financial risks

Non-compliance with financial covenants under the Bonds

The Company expects, as of the testing date falling 31 December 2025, to fail to comply with its leverage-based financial covenant (maintenance test in respect of net interest-bearing debt to EBITDA) under the terms and conditions of the Company's outstanding Bonds. The Company has entered into an agreement in principle with holders representing approximately 70 percent of the adjusted nominal amount of the Bonds, pursuant to which the maintenance test is waived for the period from (and including) 31 December 2025 until (and including) 31 December 2026, subject to the Company raising aggregate net cash proceeds of at least SEK 100 million by 30 June 2026. As the Rights Issue, if fully subscribed, is expected to provide gross proceeds of approximately SEK 40 million before issue costs, the Company will need to secure additional capital in excess of approximately SEK 70 million by 30 June 2026. The Company is evaluating various alternatives to secure such additional capital, including additional equity financing and

potential divestments of assets or businesses. There can be no assurance that the Company will be able to raise such additional capital on acceptable terms, or at all.

If the Company is unable to secure the additional capital required, it may need to seek alternative financing or pursue other strategic measures. If such measures are not available or are insufficient, there is a risk that the Company may ultimately be unable to continue its operations and may be forced into liquidation or bankruptcy proceedings. Non-compliance with the financial covenants under the Bonds, combined with an inability to raise the required additional capital, may have a material adverse effect on the Company's business, financial position and results, and may in the worst-case lead to the Company being forced into liquidation or bankruptcy.

Risks associated with future capital requirements

The Company has historically been dependent on external financing for the development of the Company's products and projects. Access to additional financing is affected by a number of factors such as market conditions, the general availability of credit and Magle Group's creditworthiness and credit capacity. Disruptions and uncertainty in the credit and capital markets may also limit access to additional capital. There is also a risk that the Company may in the future not have sufficient revenues or positive cash flows to sustain its operations. If the Company does not have access to financing on terms acceptable to Magle Group, the effects on the Company's business and prospects would be significant, as the Company would in such case need to conduct its operations at a slower pace than anticipated until additional capital can be raised. There is furthermore a risk that a lack of financing or unsuccessful measures may result in the discontinuation of certain operations or that the Company is placed into reconstruction or liquidation.

Interest rate risk

The Group's interest rate risk arises through long-term and short-term borrowings. Liabilities to credit institutions consist of bank loans bearing variable interest rates, exposing the Group to cash flow interest rate risk, which is partially offset by cash and cash equivalents bearing variable interest rates. Bank loans and overdraft facilities in SEK bear interest at STIBOR 90 +1.75 percent and other currencies bear interest at Danske BOR +1.75 percent. Bank loans in DKK bear interest at CIBOR6 +3.85 percent. If interest rates on borrowings in Swedish kronor as of 31 December 2025 had been 1 percentage point higher/lower with all other variables held constant, the estimated profit after tax for the financial year would have been SEK 3,136 thousand lower/higher (2024: SEK 1,047 thousand lower/higher), mainly as a result of higher/lower interest expenses on variable rate borrowings.

Risks related to the Company's securities and the Rights Issue

The share price may be volatile and there is a risk that there may not at any given time be an active and liquid market for trading in the Company's shares

An investor should note that an investment in Magle Group involves risks. The market price of Magle Group's shares on Nasdaq First North Growth Market may be adversely affected by a number of factors, for example increased market volatility, divestments by major shareholders or an expectation that such divestments will occur, quarterly variations in operating results, unfavourable business developments, changes in financial estimates and investment recommendations or credit ratings from securities analysts, material agreements, acquisitions or strategic relationships, publicity regarding the Group, unforeseen liabilities, changes in the regulatory environment in which it operates or general market conditions. There is no guarantee regarding the future price development of the Company's shares, and the value of the investment may increase as well as decrease. During the period from 1 January 2025 to 31 December 2025, the price of Magle Group's share fluctuated from a high of 38 SEK to a low of 14.6 SEK. The share price may consequently be volatile. The volatile share price may constitute a risk for individual investors who need to divest shares at short notice and who may therefore be forced to divest their shares at a price that results in a loss for the investor.

The development of the share price is dependent on a number of factors, some of which are company-specific and others are attributable to trends in the stock market as a whole. Since it is impossible for an individual company to control all factors that may affect the Company's share price, all investment decisions should be preceded by careful consideration.

Future issues of shares or other securities in the Company may result in dilution of shareholders' holdings and may materially affect the price of the shares

The Company may in the future issue additional shares or other securities to carry out acquisitions or other investments, or for any other purpose. Such an issue of securities could reduce shareholders' proportional ownership and voting interests as well as earnings per share and net asset value per share in the Company, and any issue of securities by the Company could have an adverse effect on the market price of the shares.

Investors with a reference currency other than Swedish kronor will be subject to certain currency risks if they invest in the shares

The Company's shares are listed in Swedish kronor and any dividends attributable to the shares will be paid in Swedish kronor. Investors who have a reference currency other than Swedish kronor may be adversely affected by a decline in the value of Swedish kronor relative to the respective investor's reference currency. In addition, such investors may incur additional transaction costs for converting Swedish kronor into another currency. This means that shareholders domiciled outside Sweden may experience an

adverse effect on the value of their holdings and any dividend distributions when these are converted into other currencies if the Swedish krona decreases in value relative to the relevant currency.

Risks associated with the Rights Issue

There is a risk that trading in subscription rights will be limited. Limited trading in subscription rights may cause problems for individual holders to divest their subscription rights and thereby mean that the holder is unable to financially compensate for the dilution that the Rights Issue entails.

Shareholders in certain other countries, such as the United States, Australia, Belarus, Hong Kong, Japan, Canada, New Zealand, Russia, Singapore, South Africa, South Korea may be subject to restrictions that prevent them from participating in the Rights Issue, or their participation may otherwise be impeded or limited. Holders who are entitled to subscribe for shares but who do not participate in the Rights Issue before the end of the subscription period will forfeit the right to subscribe for shares. No compensation will be paid to shareholders whose subscription rights expire.

Shareholders in jurisdictions outside Sweden who are prevented from subscribing for new shares on a preferential basis in the current Rights Issue and shareholders who forfeit the right to subscribe for shares risk having their holdings of shares and votes in the Company diluted, which may lead to a decrease in the value of their holdings.

Unsecured subscription and guarantee commitments

Magle Group has received subscription undertakings from existing shareholders and members of the Company's Board of Directors, including Hans Henrik Lidgard (through legal entity), PRS1, Stig Løkke Pedersen and Mats Pettersson, amounting to a total of approximately SEK 24.8 million, corresponding to approximately 62 percent of the Rights Issue. Furthermore, certain members of the Board of Directors have entered into subscription undertakings to subscribe for shares in excess of their pro rata share, amounting to approximately SEK 4 million, corresponding to approximately 10 percent of the Rights Issue. In addition, the Company has entered into a guarantee commitment from the Company's second largest shareholder PRS1 amounting to approximately SEK 5.2 million, corresponding to approximately 13 percent of the Rights Issue. Consequently, the Rights Issue is covered by subscription undertakings and guarantee commitment up to approximately SEK 34.0 million, corresponding to approximately 85 percent of the Rights Issue. The guarantee commitment is not subject to an underwriting commission.

Neither the subscription undertakings nor the guarantee commitment is secured by bank guarantees, escrow funds, pledges or similar arrangements, and there is therefore a risk that the commitments may not be fulfilled, in whole or in part. If the above-mentioned commitments are not fulfilled, this would have a material adverse effect on Magle Group's ability to successfully complete the Rights Issue.

CHARACTERISTICS OF THE SHARES

Pursuant to the Company's articles of association, as of the date of publication of the Information Document, the Company's share capital shall amount to not less than SEK 500,000 and not more than SEK 2,000,000 and the number of shares in the Company shall amount to not less than 10,000,000 and not more than 40,000,000. All shares in the Company carry one (1) vote each and have equal rights to profits, other value transfers and distribution upon liquidation. Shareholders are entitled to vote for their full number of shares.

As of the date of publication of the Information Document, the Company's share capital amounts to SEK 1,032,468.85. The total number of issued shares amounts to 20,649,377. If the Rights Issue is fully subscribed, the share capital will increase by SEK 442,486.65 and the number of shares by 8,849,733. Following registration of the Rights Issue, the share capital will amount to SEK 1,474,955.50 and the number of shares to 29,499,110. The ISIN code for the Company's shares is SE0014401014. The Company's shares are admitted to trading on Nasdaq First North Growth Market and are traded under the short name "MAGLE".

DILUTION AND SHAREHOLDINGS AFTER THE ISSUE

If the Rights Issue is fully subscribed, the total number of shares in the Company will increase by 8,849,733 shares. For shareholders who cannot participate in or choose not to participate in the Rights Issue, a dilution of up to approximately 30 percent will occur, calculated on the total number of outstanding shares after the completed and fully subscribed Rights Issue.

TERMS AND CONDITIONS FOR THE RIGHTS ISSUE

Preferential right to subscribe and subscription rights

Those who on the record date of 14 April 2026 were registered as shareholders in the share register maintained by Euroclear Sweden AB ("**Euroclear Sweden**") on behalf of Magle Group have preferential rights to subscribe for new shares in proportion to their existing shareholdings in the Company on the record date. Holding one (1) share on the record date entitles the holder to one (1) subscription right, whereby seven (7) subscription rights entitle the holder to subscribe for three (3) shares.

Subscription price

The subscription price is SEK 4.50 per new share. No brokerage commission is charged.

Record date and subscription period

The record date for determining who is entitled to receive subscription rights in the Rights Issue is 14 April 2026. The last day of trading in the Company's shares including the right to receive subscription rights in the Rights Issue ~~was~~ ^{is} 10 April 2026. The first day of trading in the Company's shares excluding the right to receive subscription rights in the Rights Issue ~~was~~ ^{is} 13 April 2026. Subscription for new shares with the support of subscription rights shall be made through simultaneous cash payment during the period from 15 April to 29 April 2026. During this period, applications to subscribe for shares without the support of subscription rights may also be made. The Board of Directors reserves the right to extend the subscription period, which, if applicable, will be announced by the Company via press release no later than the last day of the subscription period, i.e. 29 April 2026. The press release will be available on Magle Group's website, <https://maglechemoswed.com/>.

Trading in subscription rights

Trading in subscription rights will take place on Nasdaq First North Growth Market during the period from 15 April 2026 to 24 April 2026 under the designation MAGLE TR. The ISIN code for the subscription rights is SE0028475681. Shareholders should contact their bank or other nominee with the requisite authorisations directly to carry out purchases and sales of subscription rights. Subscription rights acquired during the above-mentioned trading period grant, during the subscription period, the same right to subscribe for new shares as the subscription rights shareholders receive based on their holdings in the Company on the record date.

Unused subscription rights

Subscription rights that have not been sold by 24 April 2026 or exercised for subscription of shares by 29 April 2026 will be removed from all securities accounts without compensation. No separate notification will be given upon removal of subscription rights.

Subscription with the support of preferential rights

Directly registered shareholders

Shareholders or representatives of shareholders who on the record date of 14 April 2026 were registered with Euroclear Sweden will receive a pre-printed issue statement with an attached payment form. Subscription through payment shall be made either with the pre-printed payment form attached to the issue statement, or through subscription on Nordic Issuing AB's ("**Nordic Issuing**") platform. In the event that all subscription rights received on the record date are exercised for subscription of shares, the pre-printed payment form from Euroclear Sweden shall be used as the basis for subscription through payment. Please note that it may take up to three banking days for the payment to reach the recipient account. No additions or changes may be made to the pre-printed text on the payment form. In the event that a different number of subscription rights are exercised than as stated on the pre-printed payment form from Euroclear Sweden, subscription with the support of subscription rights shall be made on Nordic Issuing's platform <https://minasidor.nordic-issuing.se/> and used as the basis for subscription through cash payment. Incomplete or incorrectly completed special applications may be disregarded. The application is binding.

Nominee-registered shareholders

Shareholders whose holdings of shares in the Company are nominee-registered with a bank or other nominee will not receive an issue statement. Subscription and payment shall be made in accordance with instructions from the respective nominee.

Subscription without the support of preferential rights

Applications to subscribe for shares without preferential rights shall be made on Nordic Issuing's platform <https://minasidor.nordic-issuing.se/>. Please note that shareholders whose holdings are nominee-registered shall submit their application for subscription without preferential rights to their nominee in accordance with the nominee's procedures. In order to invoke subsidiary preferential rights, the subscription must be made through the nominee, as there is otherwise no possibility to identify a particular subscriber who has subscribed for shares both with and without the support of subscription rights. Only one (1) application for subscription without the support of subscription rights may be submitted. In the event that more than one application is submitted, only the most recently received application will be considered. Incomplete or incorrectly completed applications may be disregarded. The application is binding.

Subscription from accounts subject to specific rules

Please note that anyone who has a custody account subject to specific rules for securities transactions, such as an investment savings account (Sw. *investeringssparkonto*, ISK) or an endowment insurance account (Sw. *kapitalförsäkringskonto*, KF), must check with the bank or nominee that maintains the account whether the acquisition of securities within the framework of the Rights Issue is possible. The application shall in such case be made in consultation with the bank/nominee that maintains the account.

Subscription exceeding EUR 15,000

In the event that a subscription amounts to or exceeds EUR 15,000, an anti-money laundering form must be completed and submitted to Nordic Issuing pursuant to the Swedish Anti-Money Laundering Act (Sw. *lag (2017:630) om åtgärder mot penningtvätt och finansiering av terrorism*). Please note that Nordic Issuing cannot deliver securities, even if payment has been received, until the anti-money laundering check has been received by and completed by Nordic Issuing.

NID number requirement for natural persons

A National ID (NID number) or National Client Identifier (NCI number) is a global identification code for natural persons. Pursuant to Directive 2014/65/EU ("**MiFID II**"), all natural persons have had an NID number since 3 January 2018 and this number must be provided in order to carry out a securities transaction. If such a number is not provided, Nordic Issuing may be prevented from carrying out the transaction on behalf of the natural person in question. If you only hold Swedish citizenship, your NID number consists of the designation "SE" followed by your personal identity number. If you hold multiple citizenships or a citizenship other than Swedish, your NID number may be another type of number. For more information on how to obtain an NID number, contact your bank. Please ensure that you obtain your NID number well in advance, as the number must be stated on the application form.

LEI code requirement for legal entities

A Legal Entity Identifier (LEI) is a global identification code for legal entities. Pursuant to MiFID II, legal entities have been required to have an LEI code since 3 January 2018 in order to carry out a securities transaction. If such a code does not exist, Nordic Issuing may not carry out the transaction on behalf of the legal entity in question.

Allotment principles for subscription without the support of preferential rights

If not all shares are subscribed for with the support of subscription rights, allotment of remaining shares within the maximum amount of the Rights Issue shall be made: firstly, allocation shall be made to those who subscribed for shares with the support of subscription rights, regardless of whether the subscriber was a shareholder on the record date or not, and, in case of oversubscription, in relation to the number of subscription rights that each party has exercised for the subscription of shares, and, if this is not possible, by drawing lots. Secondly, allocation shall be made to other subscribers who subscribed for shares without the support of subscription rights, and, in case of oversubscription, in relation to the subscribed amount, and, if this is not possible, by drawing lots. Thirdly, allocation of any remaining shares shall be made to guarantors in accordance with signed guarantee commitments. In the event that allotment cannot be made in full, allotment shall be made in proportion to the amount guaranteed by each guarantor and, if this is not possible, by drawing lots.

Notice of allotment for subscription without preferential rights

Notice of any allotment of shares subscribed for without preferential rights will be given by sending an allotment notice in the form of a contract note via e-mail. Payment shall be made no later than three (3) banking days after the issuance of the contract note. No notification will be given to those who have not received an allotment. If payment is not made on time, the shares may be transferred to another party. Should the sale price in such a transfer be lower than the price in the Rights Issue, the person who originally received the allotment of such shares may be liable for all or part of the difference. Those who subscribe for shares without preferential rights through their nominee will receive notice of subscription in accordance with their nominee's procedures.

Shareholders resident abroad

Shareholders resident outside Sweden who are entitled to subscribe for shares in the Rights Issue may contact Nordic Issuing by telephone as stated above for information regarding subscription and payment. Due to restrictions in securities legislation in the United States, Australia, Belarus, Hong Kong, Japan, Canada, New Zealand, Russia, Singapore, South Africa, South Korea, or any other jurisdiction where participation in the Rights Issue would require a prospectus, registration or other regulatory approvals, no subscription rights will be offered to holders with registered addresses in any of these countries.

Paid subscribed shares (BTA)

Subscription through payment is registered with Euroclear Sweden as soon as this can be done, which normally means a few banking days after payment. Thereafter, the subscriber receives a securities account statement confirming that paid subscribed shares (BTA) have been registered in the subscriber's securities account. Trading in BTA will take place on Nasdaq First North Growth Market during the period from 15 April 2026 until the Rights Issue has been registered with the Swedish Companies Registration Office. The Rights Issue may be partially registered with the Swedish Companies Registration Office. If partial registration is used, several series of BTA will be issued, whereby the first series will be designated "BTA 1" in the VPC system. BTA will be converted into shares as soon as a first potential partial registration has been completed. A second series of BTA (BTA 2) will be issued if shares could not be included in the first partial registration and will be converted into shares as soon as the second part of the Rights Issue has been registered with the Swedish Companies Registration Office. Only BTA 1 will be admitted to trading on Nasdaq First North Growth Market.

Right to dividends

The new shares carry the right to dividends from the first record date for dividends that falls after the issue resolution. The new shares have the same right to dividends as the existing shares.

Delivery of shares

As soon as the Rights Issue has been registered with the Swedish Companies Registration Office, which is estimated to occur around week 20, BTA will be reclassified as shares without separate notification from Euroclear Sweden. For shareholders whose shareholdings are nominee-registered, information will be provided by the respective nominee.

Other

The Board of Directors does not have the right to cancel, revoke or temporarily withdraw the Rights Issue in accordance with the terms of the Information Document. Nordic Issuing reserves the right to disregard applications received by post, as it cannot be guaranteed that they will be received before the last day of the subscription period if they are posted.

In the event that a subscriber pays an excessive amount for subscribed shares, Nordic Issuing will arrange for the excess amount to be refunded. Nordic Issuing will in such case contact the subscriber for details of a bank account to which Nordic Issuing can refund the amount. No interest will be paid on excess amounts. If payment for subscribed shares is made late, is insufficient or is made incorrectly, the application for subscription may be disregarded or subscription may be made for a lower amount. Paid-in funds that have not been utilised will be refunded. Late payment of amounts below SEK 100 will only be refunded upon request. Registration of the Rights Issue with the Swedish Companies Registration Office is estimated to occur around week 20.

Subscription undertakings and guarantee commitment

Magle Group has received subscription undertakings from existing shareholders and members of the Board of Directors, including Hans Henrik Lidgard (through legal entity), PRS1, Stig Løkke Pedersen and Mats Pettersson, amounting to a total of approximately SEK 24.8 million, corresponding to approximately 62 percent of the Rights Issue. In addition, the Company has entered into a guarantee commitment from the Company's second largest shareholder PRS1 amounting to approximately SEK 5.2 million, corresponding to approximately 13 percent of the Rights Issue. Furthermore, certain members of the Board of Directors have entered into subscription undertakings to subscribe for shares in excess of their pro rata share, amounting to SEK 4 million, corresponding to approximately 10 percent of the Rights Issue. Consequently, the Rights Issue is covered by subscription undertakings and guarantee commitment up to approximately SEK 34 million, corresponding to approximately 85 percent of the Rights Issue. The guarantee commitment is not subject to an underwriting commission. Neither the subscription undertakings nor the guarantee commitment are secured by bank guarantees, escrow funds, pledges or similar arrangements, and there is therefore a risk that the commitments may not be fulfilled, in whole or in part. If the above-mentioned commitments are not fulfilled, this would have a material adverse effect on Magle Group's ability to successfully complete the Rights Issue. The full terms and conditions of the Rights Issue and further information about the parties that have entered into subscription undertakings and guarantee commitment are set out in this Information Document.

The table below summarises the subscription undertakings and guarantee commitments that the Company has received as of the date of publication of the Information Document.

Name	Subscription undertaking (SEK)	Subscription undertaking (%)	Guarantee commitment / Subscription undertaking without pro rata (SEK)	Guarantee commitment / Subscription undertaking without pro rata (%)
Hans Henrik Lidgard	5,999,994	15.07	-	-
PRS1 ApS	14,811,417	37.19	5,188,581	13.03
Fosielund Holding AB	2,141,073	5.38	-	-
Mats Pettersson	864,959	2.17	1,999,998	5.02
Stig Løkke Pedersen	808,299	2.03	1,999,998	5.02
Sven-Christer Nilsson	147,852	0.37	-	-
Total	24,773,594	62.21	9,188,577	23.07

ADMISSION TO TRADING

Trading in the shares issued through the Rights Issue will take place on Nasdaq First North Growth Market and is expected to commence as soon as possible after the new shares have been registered with the Swedish Companies Registration Office, provided that Nasdaq First North Growth Market approves the admission of the shares to trading.