

Opinion according to Chapter 18 Section 4 of the Companies Act

The financial position of the company and the Group as of December 31, 2019 is stated in the annual accounts' income statement and balance sheet, reports on changes in equity and cash flows, descriptions of accounting principles and other notes. It is also stated in the annual report which principles have been applied for the valuation of assets, provisions and liabilities.

Furthermore, the nature and extent of the company's and the Group's operations are shown. The operations conducted in the company and the group do not entail risks beyond what occurs or can be assumed to occur in the industry, or the risks associated with ordinary business activities. The Board has taken into account the company's and the Group's consolidation needs through a comprehensive assessment of the company's and the Group's financial position and the company's and group's opportunities to fulfill their obligations in the long term.

The company's and the Group's financial position does not give rise to any other assessment than that the company and the group can continue their business and are expected to fulfill their obligations in the short and long term and have the ability to make the necessary investments.

The Board's assessment is that the size of the equity, even after the proposed dividend, is in reasonable proportion to the extent of the company's and the Group's operations and those risks associated with the operation of the business.

With reference to the above and what has otherwise come to the knowledge of the Board, the Board's assessment is that the company's and the Group's financial position shows that the proposed dividend is justifiable with reference to the requirements of the nature of the business, scope and risks, which determine the size of the company's and the Group's equity, as well as the company's and group's consolidation needs, liquidity and other positions.

Stockholm April 2021

Sdiptech AB (publ)

Board of directors