



This is a literal translation of the Swedish original report

## Auditor's statement regarding the Board of Directors' changed proposal regarding appropriation of earnings

To the general meeting of shareholders of Hexagon AB, Corporate Identity Number 556190-4771

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We have reviewed the Board of Directors' proposal dated in accordance with Chapter 18, § 4 and Chapter 19, § 22 of the Swedish Companies Act dated 24 March 2026.

### **Responsibility of the Board of Directors for the report and the proposal**

The proposed appropriation of the company's profit or loss is the responsibility of the Board of Directors. In the event of a proposed dividend, this includes, among other things, an assessment of whether the dividend is justifiable in view of the requirements that the nature, scope, and risks of the company's and the Group's operations place on the size of the company's and the Group's equity, consolidation needs, liquidity, and financial position in general

### **Auditor's responsibility**

Our responsibility is to express an opinion on the subsequent dividend on the basis of our review. The review was performed in accordance with FARs recommendation RevR 9 *The Auditor's Other Statements Pursuant to the Swedish Companies Act and the Swedish Companies Ordinance*. This recommendation requires that we plan and perform the review to obtain reasonable assurance that the content of the Board of Director's report is free from material misstatement. The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent of the Hexagon AB in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

As a basis for our opinion on the Board of Directors' proposed appropriation of the company's profit or loss, we have examined the Board of Directors' reasoned statement and a selection of the supporting documentation for this in order to assess whether the proposal is consistent with the Swedish Companies Act

The review has involved the execution of various activities to obtain evidence about the financial and other information in the Board of Directors' report and proposal. The procedures selected depend on the

auditor's judgment, including the assessment of the risks of material misstatement in the report and proposal, whether due to fraud or error. In making those risk assessments, the auditor considers the parts of internal control which are relevant to the how the Board of Directors produced the report and proposal in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of this internal control. The procedures also include an evaluation of the appropriateness and the reasonableness of the assumptions of the Board of Directors.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Opinion**

We recommend that the annual general meeting allocate the profit in accordance with the proposal of the Board of Directors.

## **Other information**

This statement supersedes our opinion on the board of directors' proposed appropriation of profits that was included in our auditor's report dated March 20, 2026.

The sole purpose of this auditor's statement is to meet the requirements of Chapter 9, § 32 first section point 2 of the Swedish Companies Act that we shall express an opinion on whether the general meeting should resolve on the appropriation of the company's profit or loss in accordance with the proposal of the board of directors, and may not be used for any other purpose.

Stockholm, 24 March 2026  
Öhrlings PricewaterhouseCoopers AB

Bo Karlsson  
Lead Partner  
Authorized Public Accountant

Helena Kaiser de Carolis  
Authorized Public Accountant

*This is a translation of the Swedish language original. In the event of any differences between this translation and the Swedish language original, the latter shall prevail.*