

Proposal of the Board of Directors for resolution on dividend

The Board of Directors of BlueYield AB (publ), 559503-6467, proposes that the extraordinary general meeting on 5 November 2026 resolve on a dividend of SEK 36,800,000. The dividend is to be paid out of unrestricted equity according to the most recently adopted balance sheet as of 2025-12-31, which amounts to SEK 295,642,292, of which the following is available for distribution:

Item	Amount, SEK
Other contributed capital	299,660,027
Profit for the year incl. retained earnings	-4,017,735
Total unrestricted equity	295,642,292
Previously resolved dividend (annual general meeting 2026-04-14)	30,400,000
Remaining distributable amount	265,242,292
Proposed extra dividend	36,800,000
Remaining after dividend, carried forward	228,442,292

Stockholm, October 2026

BlueYield AB (publ)

The Board of Directors

Statement of the Board of Directors pursuant to Chapter 18, Section 4 of the Swedish Companies Act in connection with its proposal that the extraordinary general meeting of BlueYield AB (publ) on 5 November 2026 resolve on a dividend

The Board of Directors has proposed that, of the profits at the disposal of the general meeting amounting in total to SEK 265,242,292 be distributed as dividend at SEK 11.50 per share, corresponding to a total dividend of SEK 36,800,000, and that SEK 228,442,292 be carried forward.

The Board of Directors notes that, following the proposed dividend, there is full coverage for the company's restricted equity and assesses that the equity following the proposed dividend will be sufficiently large in relation to the nature, scope and risks of the operations conducted by the company and the Group. The Board considers that the operations of the company and the Group do not entail any cyclical dependence or other risks beyond what is generally the case in business operations or normal within the industry.

The Group's equity ratio (equity/total capital) has been calculated at 99.0 percent as of 30 June 2026. Following the proposed dividend, the Group's equity ratio has been calculated at 98.9 percent on a pro forma basis as of 30 June 2026, which the Board considers sufficient having regard to the type and size of the company's and the Group's operations.

The Group's liquidity (current assets/current liabilities) has been calculated at approximately 1,252.7 percent as of 30 June 2026. The Board assesses that the company and the Group will have a satisfactory liquidity reserve following the proposed dividend and will thus be able to meet their obligations in the foreseeable future, and that the company's long-term liquidity needs are not jeopardised by the proposed dividend.

The Board assesses that the financial position of the company and the Group is such that the company and the Group will be able to make the necessary investments to continue to conduct operations at their current scope.

In summary, the Board assesses, having regard to the demands that the nature, scope and risks of the operations of the company and the Group place on the size of the equity, and to the consolidation needs, liquidity and position in general of the company and the Group, that the proposed dividend is justifiable. In making this assessment, the Board has taken into account circumstances described in the annual report, circumstances that have arisen after the end of financial year 2025 and otherwise the Board's view of circumstances that may be of importance to the financial position of the company and the Group and its future results of operations.

Stockholm, October 2026

BlueYield AB (publ)

The Board of Directors

Statement of the Board of Directors pursuant to Chapter 18, Section 6 of the Swedish Companies Act

As its statement pursuant to Chapter 18, Section 6 of the Swedish Companies Act, the Board of Directors of BlueYield AB (publ), reg. no. 559503-6467, submits the following.

The Company's most recently submitted annual report covers the financial year 2024-11-06–2025-12-31 and was adopted at the annual general meeting on 14 April 2026.

Events of material significance to the Company's position

Since the annual report was submitted, no event of material significance to the Company's position has occurred.

The Board's assessment

In light of the above, it is the Board's assessment that the proposed dividend of SEK 36,800,000 is justifiable having regard to the demands that the nature, scope and risks of the operations place on the size of the equity, as well as the Company's consolidation needs, liquidity and position in general (Chapter 17, Section 3, second and third paragraphs of the Swedish Companies Act).

Stockholm, October 2026

BlueYield AB (publ)

The Board of Directors