

Item 15 – The Board of Directors’ reasoned opinion according to Chapter 19, Section 22 of the Swedish Companies Act regarding The Board of Directors’ proposal to authorise The Board of Directors to resolve on acquisition of the Company’s own shares

The Board of Directors of Corem Property Group AB (publ), Reg. No. 556463-9440, (the “**Company**”) has proposed that the Annual General Meeting on 24 April 2026, resolves to authorise the Board of Directors to decide on acquisition and transfer of the Company’s own shares. The Board of Directors hereby submits the following opinion according to Chapter 19, Section 22 of the Swedish Companies Act.

The nature and scope of the business follow from the annual report for the 2025 financial year. The annual report states which principles have been applied for the valuation of assets, provisions, and debts.

The Company’s equity amounted to SEK 18,002 million as of 31 December 2025, divided between restricted equity of SEK 2,871 million and unrestricted equity of SEK 15,131 million. According to the annual report for the financial year 2025, the Company had no directly owned assets or liabilities that have been valued at fair value according to Chapter 4, Section 14 a of the Swedish Annual Reports Act (1995:1554). The group’s equity amounted to SEK 16,490 million as of 31 December 2025. In accordance with International Financial Reporting Standards, IFRS, no distinction is made between restricted equity and unrestricted equity in the group. The group had, as of 31 December 2025, outstanding financial instruments, amounting to SEK 763 million, that are valued at fair value. The group’s equity would not have been affected if a valuation of financial instruments, valued at fair value in accordance with Chapter 4, Section 14 a of the Swedish Annual Reports Act, instead have been valued according to the lowest value principle as of this date.

The proposed authorisation does not jeopardize the investments deemed necessary. Based on the Company’s and the group’s financial position, the Board of Directors considers that the proposal to authorise the Board of Directors to resolve on acquisition of the Company’s own shares is justifiable with regard to the requirements that the nature, scope and risks of the business place on the Company’s and the group’s equity, as well as the Company’s and group’s consolidation needs, liquidity and position in general.

The Board of Directors further observes that – prior to the realisation of proposed authorisation by the Board of Directors – it is obliged, according to Chapter 19, Section 29 of the Swedish Companies Act, to prepare a new reasoned opinion in relation to whether or not the planned acquisition of own shares may be justified considering the parameters in Chapter 17, Section 3, second and third paragraphs of the Swedish Companies Act, in the light of the circumstances prevailing at the relevant time.



Stockholm on 31 March 2026

Corem Property Group AB (publ)

The Board of Directors

Patrik Essehorn

Hanna Andreen

Rutger Arnhult

Katarina Klingspor

Fredrik Rapp

Christina Tillman