

## RESOLUTIONS PROPOSED BY THE BOARD OF DIRECTORS

### ITEM 9B AND 9D

#### DIVIDEND AND RECORD DATE

The Board proposes that the AGM declare a dividend of SEK 3.52 per share, divided into four payments of SEK 0,88 per share on each date. The proposed record dates are 7 April 2022, 7 July 2022, 7 October 2022 and 9 January 2023. If the AGM approves the proposed dividend, payments will be made through Euroclear Sweden AB on 12 April 2022, 12 July 2022, 12 October 2022 and 12 January 2023.

#### THE STATEMENT OF THE BOARD OF DIRECTORS PURSUANT TO CHAPTER 18, SECTION 4 OF THE SWEDISH COMPANIES ACT (2005:551).

#### THE PROPOSAL OF THE BOARD OF DIRECTORS

In its proposed allocation of profits the Board proposes that the shareholders attending the 2022 AGM resolve to approve the payment by Diös of a dividend of SEK 3.52 per share in respect of the financial year 2021, resulting in a total payment of SEK 497,836,933.

#### DIÖS FINANCIAL POSITION

Diös financial targets was:

- a return on equity which exceeds 12 per cent;
- 10 per cent annual growth in property income per share over a three-year period;
- an equity/assets ratio over 35 per cent;
- a loan-to-value ratio not exceeding 55 per cent.

For 2021, the targets for equity/asset ratio and loan-to-value ratio was reached.

Diös consolidated equity ratio was 40.2 per cent, as stated in the Annual Report. After the proposed dividend, the consolidated equity/assets ratio would be 38.5 per cent. The Board expects that the equity ratio will be restored through increased revenues in the property management business. The proposed dividend represents 4.21 per cent of consolidated equity and 14,26 per cent of parent company equity.

The financial instruments in the Group have been measured at fair value in accordance with Chapter 4, Section 14a of the Swedish Annual Accounts Act. Amounts relating to unrealised gains and losses on financial instruments in the consolidated income statement for 2021 were SEK 36 million and has affected the equity in the Group balance sheet with the same amount. Unrealised gains and losses for properties have been recognised in the income statement and amounts to SEK 1,790 million for 2021.

#### REASONED OPINION OF THE BOARD OF DIRECTORS

By reference to the aforesaid the Board of Directors considers that the proposed dividend payment is justifiable in view of the provisions set forth in Chapter 17, Section 3, second and third paragraphs of the Swedish Companies Act.

The nature and scope of the operations do not entail risks to a greater extent than what is normal in the industry.

Based on the Board's assessment of the parent company's and Group's financial position, the dividend is justifiable in view of the parent company and consolidated equity requirements arising from the nature, scope and risks of the operations and the consolidation needs, liquidity and position of the parent company and Group.

The Board does not expect that the proposed dividend will affect Diös ability to meet its short-term and long-term obligations or to make necessary investments.

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Östersund, March 2022

**Diös Fastigheter AB (publ)**  
The Board of Directors