TERMS AND INSTRUCTIONS

Resolution on the issue
On 9 November, the board of Skogsaktiebolaget Eternali (publ), reg. no. 559247-4976, resolved to carry out a rights issue for existing shareholders of up to 14,405,875 shares, pursuant to the authorisation from the general meeting on 27 July 2026. The issue may raise 10,084,113 SEK if fully subscribed.

Record date
The record date at Euroclear for the right to participate in the issue is 20 November 2026.

Subscription price
The subscription price is 0.70 SEK per share. No brokerage fee is charged.

Subscription period
Subscription of shares shall take place from and including 24 November 2026 to and including 15 December 2026. The board has the right to extend the subscription period. The board does not have the right to cancel the issue after the subscription period has begun.

Minimum level
The issue is carried out regardless of outcome.

Subscription rights and preferential right
Each shareholder receives five (5) subscription rights per share held on the record date. Eight (8) subscription rights entitle the holder to subscribe for one (1) new share. Subscription rights that are not exercised lapse without value.

Trading in subscription rights
No organised trading in subscription rights will take place.

Paid subscribed shares ("BTA")
Subscription by payment is registered with Euroclear as soon as this can be done, which normally means a few banking days after payment. The subscriber then receives a VP notice confirming that BTA have been booked into the VP account. Subscribed shares are referred to as BTA until the new issue has been registered with the Swedish Companies Registration Office (Bolagsverket).

Trading in BTA and conversion into shares
No organised trading in BTA will take place. When the issue has been registered with Bolagsverket, BTA are converted into ordinary shares. No separate notice is sent by Euroclear in connection with the conversion.

Trading in the share
The shares are not subject to trading. The share has ISIN SE0017859341.

Directly registered shareholders (VP account)
Shareholders registered with Euroclear receive a pre-printed issue statement with a bankgiro payment slip and application form. Subscription is made by payment using the bankgiro payment slip, or by a special application form if a different number of subscription rights is to be exercised (e.g. when subscription rights have been bought or sold). The special application form is available from: Eminova Fondkommission AB, tel. 08-684 211 00, e-mail info@eminova.se.

Nominee-registered shareholders (custody account)
Shareholders with nominee-registered holdings do not receive an issue statement from Euroclear. Subscription and payment are made according to instructions from the respective nominee/bank. Practical information – nominee-registered holdings: To exercise the preferential right, subscription rights must be in your custody account on the record date. Contact your bank/nominee immediately for instructions on re-registration/transfer of subscription rights in time. If subscription rights cannot be allocated in time, subscription without preferential right can take place using the application form. The last day for re-registration and contact details are set out in the issuing agent's instructions.

Shareholders resident outside Sweden
Shareholders resident outside Sweden can pay in SEK via SWIFT: Eminova Fondkommission AB, 556889-7887, Biblioteksgatan 3, 111 46 Stockholm. BIC/SWIFT: SWEDSESS. IBAN: SE83 8000 0890 1188 4765 6975. Shareholders resident in the United States, Canada, Australia, New Zealand, Singapore, Hong Kong, Japan, South Africa, Switzerland, Belarus, Russia, South Korea or other countries with legal restrictions are not entitled to participate. Eminova reserves the right to refuse subscribers in countries where Eminova does not conduct business.

Subscription without subscription rights
Anyone who is not a shareholder, or who wishes to subscribe beyond their share, can register interest without subscription rights by application form available at eminova.se. No payment is made at the time of application. The application is binding. For subscription of 15,000 EUR or more, a completed KYC form and a certified identification document are required.

Allotment
Allotment is decided by the board and shall take place in the following order of priority: 1) To subscribers who have subscribed with the support of subscription rights, whether or not they were shareholders on the record date, and in case of oversubscription, pro rata in relation to the number of subscription rights that each has exercised for subscription of shares and, to the extent this cannot be done, by drawing of lots. 2) Secondly, to others who have registered interest in subscribing for shares without subscription rights and, in case of oversubscription, pro rata in relation to the number of shares such persons have registered for subscription, and to the extent this cannot be done, by drawing of lots. Notice of allotment is given by contract note. Subscribers who are not allotted shares are not notified separately.

ISK, IPS and endowment insurance
Shares in Eternali are not listed on a regulated or unregulated market, which means that special rules apply to subscription via ISK (investment savings account), IPS (individual pension savings) or endowment insurance (kapitalförsäkring). The subscriber is responsible for contacting their bank/nominee and following its instructions. Subscription made incorrectly may mean that delivery of shares cannot take place. Subscription is binding and cannot be revoked.

TERMS AND INSTRUCTIONS

Terms for handling incorrect, unidentifiable or late payment – subscribers/investors
If the customer pays an excessive and thus incorrect amount or pays late, Eminova will not refund amounts below 10 SEK. For amounts of 10 SEK or more, the customer may contact Eminova to have the excess amount returned to the account from which the payment came. The payer needs to provide documentation showing the amount paid, to which account the payment was made, when and from which account the payment was made, and who owns the account. Eminova will not pay out the amount to any other account. The right to claim amounts of 10–100 SEK remains for one year from the date of payment. The right to claim amounts exceeding 100 SEK remains for ten years from the date of payment. After the right to claim has lapsed, the amount is deregistered from the customer. If the payment cannot be identified and linked to a customer, the amount will be registered under “unknown owners”. It is incumbent on the payer to contact Eminova to claim the amount. The same terms, amount limits and right to claim apply as in the paragraph above. Eminova will not, on its own initiative, contact customers or others who have paid an incorrect amount, an amount that cannot be identified or paid late, to refund the excess amount. This responsibility lies with the payer. Contact is made by e-mail: info@eminova.se with ref. INBETALNING.

Announcement of the outcome of the issue
The outcome of the issue will be announced by a press release from the company as soon as possible after the end of the subscription period.

Issuing agent
Eminova Fondkommission AB, Biblioteksgatan 3, 111 46 Stockholm.

Share register
The company’s share register with information on shareholders is maintained by Euroclear Sweden AB, Box 191, 101 23 Stockholm, Sweden.

Right to dividends and applicable law
The new shares carry the right to dividends from the first record date for dividends following registration with Bolagsverket. The shares are issued under the Swedish Companies Act (2005:551) and are governed by Swedish law.

Additional financial information
Additional financial information is incorporated by reference. See the company’s historical annual reports at eternali.se.