



PRESS RELEASE

## The Swedish Tax Agency has published a notification on distribution of the acquisition cost of shares due to the redemption in 2019 of shares in Moberg Pharma AB for cash

Moberg Pharma AB (OMX: MOB) announces that the Swedish Tax Agency has published a notification on distribution of the acquisition cost of shares as a consequence of the redemption in 2019 of shares in Moberg Pharma AB for cash proceeds of SEK 46.50 per share.

This full text of the notification SKV M 2020:1, which is published on the Swedish Tax Agency's website ([www4.skatteverket.se/rattsligvagledning/381557.html?date=2020-01-13](http://www4.skatteverket.se/rattsligvagledning/381557.html?date=2020-01-13)), states that:

Of the original acquisition cost of the ordinary shares in Moberg Pharma, 60 percent represents the redemption shares and 40 percent the remaining ordinary shares.

### Tax rules for redemption

When a shareholder redeems shares in a company, the shareholder is deemed to have sold the shares. As a result, a capital gain is calculated. In the calculation, the shareholder may deduct the portion of the original acquisition cost represented by the redeemed shares.

Alternatively, the standard approach may be used for shares that are publicly listed. In the standard approach, the acquisition cost may be calculated as 20 percent of the consideration received for redeemed or sold redemption shares. Since the redemption shares are traded for a period of time, they are considered to be publicly listed.

### Example

If the acquisition cost of an ordinary share in Moberg Pharma immediately before the split is SEK 40 in this example,  $(0.6 \times 40 =)$  SEK 24 represents the redemption share. The remaining ordinary share is then assigned an acquisition cost of  $(40 - 24 =)$  SEK 16.

If the redemption share is sold or redeemed for SEK 46.50, a capital gain arises of  $(46.50 - 24 =)$  SEK 22.50.

### For additional information, please contact:

Mark Beveridge, VP Finance, Phone: + 46 76 805 82 88, e-post: [mark.beveridge@mobergpharma.se](mailto:mark.beveridge@mobergpharma.se)

Anna Ljung, CEO, phone: +46 707 66 6030, e-mail: [anna.ljung@mobergpharma.se](mailto:anna.ljung@mobergpharma.se)

### About this information

This information is information that Moberg Pharma AB (publ) is obliged to make public pursuant to the Swedish Financial Instruments Trading Act. The information was submitted for publication, through the contact persons set out above, 8:30 a.m. CET on January 14<sup>th</sup>, 2020.

### About Moberg Pharma, [www.mobergpharma.com](http://www.mobergpharma.com)

Moberg Pharma AB (publ) is a Swedish pharmaceutical company focused on commercializing proprietary innovations based on drug delivery of proven compounds. The company's main asset, MOB-015, is a novel topical treatment for onychomycosis, with ongoing phase 3 studies covering more than 800 patients. Topline results from the North American study are now available, followed by results from the European study expected in the second quarter of 2020. The pipeline also includes the late-stage asset BUPI for pain relief in oral mucositis. Clinical data generated for both assets indicate they have the potential to become market leaders in their respective niches. Moberg Pharma is headquartered in Stockholm and the company's shares are listed on the Small Cap list of the NASDAQ OMX Nordic Exchange Stockholm (OMX: MOB).