



PRESS RELEASE  
Stockholm September 29, 2021

## **The Swedish Tax Agency has published a notification on the acquisition cost of shares regarding Moberg Pharma's distribution of shares in OncoZenge AB**

**Moberg Pharma AB (OMX: MOB) announces that the Swedish Tax Agency has published a notification on the acquisition cost of shares in Moberg Pharma AB after the distribution in 2021 of shares in OncoZenge.**

An Extraordinary General Meeting of Moberg Pharma held on December 1, 2020 resolved to distribute all of Moberg Pharma's shares in the subsidiary OncoZenge to Moberg Pharma's shareholders in accordance with Lex ASEA. The record date for the right to receive shares in OncoZenge was February 5, 2021. As of the record date for the distribution, for every ten ordinary shares held in Moberg Pharma entitled each shareholder one share in OncoZenge.

This full text of the notification SKV M 2021:22, which is published on the Swedish Tax Agency's website (<https://www4.skatteverket.se/rattsligvagledning/396171.html?date=2021-09-29>) states that:

Of the original acquisition cost of the ordinary shares in Moberg Pharma, 88 percent represents the shares in Moberg Pharma AB and 12 percent the received shares in OncoZenge AB.

### **Tax effect**

Benefits to shareholders where shares are distributed in another company without payment are generally taxed as dividends. The dividend is tax-free if certain conditions are met (lex ASEA). The conditions for tax exemption for the distribution of shares in OncoZenge are met by lex ASEA and as such, the distribution of shares in OncoZenge shall therefore not be directly taxed. Instead, the original acquisition cost for shares held in Moberg Pharma shall be split between the shares held in Moberg Pharma and the shares received in OncoZenge. This is done in such a way so that the reduction in share price of Moberg Pharma shares due to the distribution is transferred to the distributed share in OncoZenge. The recalculated acquisition cost for the shares in Moberg Pharma based on this split will be the new acquisition cost for these shares.

### **Example**

If the acquisition cost of ten ordinary shares in Moberg Pharma before the distribution was SEK 70, then SEK 61.60 (being 0.88 x SEK 70) represents the updated acquisition cost of shares in Moberg Pharma after the distribution. The received share in OncoZenge is assigned an acquisition cost of SEK 8.40 (being 0.12 x SEK 70).

### **For additional information, please contact:**

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### **About this information**

The information was submitted for publication, through the contact persons set out above, 4:30 p.m. CET on September 29<sup>th</sup>, 2021.

### **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. Data from phase 3 clinical trials in more than 800 patients for MOB-015 indicate that the product has the potential to become the future market leader in onychomycosis. Moberg Pharma has agreements with commercial partners in place in Europe and Japan, among others, and the company's intention is to submit a registration application during the second half of 2021 in Europe. Moberg Pharma is headquartered in Stockholm and the company's shares are listed on the Small Cap list of the Nasdaq Stockholm (OMX: MOB).