

INTERIM REPORT

JANUARY-JUNE 2023

SECOND QUARTER, APRIL-JUNE 2023

- Net sales amounted to MSEK 0.0 (0.0)
- Operating loss (EBIT) amounted to MSEK -5.9 (-8.7)
- Net loss amounted to MSEK -5.9 (-8.7)
- Net cash flow amounted to MSEK 18.3 (3.8)
- EPS before and after dilution amounted to SEK -0.12 (-0.37)

JANUARY-JUNE 2023

- Net sales amounted to MSEK 0.0 (0.0)
- Operating loss (EBIT) amounted to MSEK -12.2 (-16.0)
- Net loss amounted to MSEK -12.8 (-16.0)
- Net cash flow amounted to MSEK 12.3 (-1.7)
- EPS before and after dilution amounted to SEK -0.34 (-0.73)

“I am excited to share that a new key investor has invested 25 MSEK into our company.”

FINANCIAL OVERVIEW

Amounts in MSEK	Apr-Jun		Jan-Jun	
	2023	2022	2023	2022
Net sales	0.0	-	0.0	-
Operating loss	-5.9	-8.7	-12.2	-16.0
Profit/Loss for the period	-5.9	-8.7	-12.8	-16.0
Net cashflow	18.3	3.8	12.3	-1.7
Equity ratio	91%	76%	91%	76%
Total assets	29.1	22.6	29.1	22.6
Cash and cash equivalents	25.5	20.3	25.5	20.3
EPS before and after dilution, SEK	-0.12	-0.37	-0.34	-0.73

This information is information that Emplicure AB (publ) is obliged to disclose pursuant to the EU Market Abuse Regulation. The information was submitted for publication, through the agency of the contact persons above, on August 29, 2023 at 07.52 CET

COMMENTS BY THE CEO

Dear shareholders,

I am thrilled to address you all as we conclude yet another quarter. I would like to take this opportunity to highlight some key points from the progress in the most recent quarter.

Our work with developing a nicotine formulation and the scale-up of manufacturing have resulted in the soft launch of our first product, småå®. This milestone marks a significant moment in Emplique's history. The product småå® is now available in a few selected stores in Stockholm and Uppsala as well as via our own online store. Our development and manufacturing efforts have been strategically directed towards the nicotine sector and, in particular, småå®. By prioritizing this area, we are setting the stage for future refinements of the product and possibility for both own sales and partnering.

In our pharma development, we are still on-track on achieving the milestones for our collaboration with OnDosis and our new formulation in the Empli03 project.

I am also excited to share that a new key investor demonstrated confidence in our vision by investing 25 MSEK into our company. This capital not only underscores the belief in our potential but also provides us with additional resources to set stage for our growth and expand our horizons and plans. A strategic business review of the company will be performed by the management and board of directors, and the main conclusions shall be presented in the autumn of 2023.

At the recent annual shareholders meeting, two new board members were elected: Anders Peteri and Jonas Ekblom. Peteri brings extensive expertise from the nicotine industry, while Ekblom has a strong background in pharmaceuticals. Their combined insights promise to evolve Emplique further in both fields.



Håkan Engqvist
CEO

Amplicon

Amplicon AB develops new and innovative consumer products targeting the large and fast-growing market for nicotine pouches as alternatives to smoking under the EU-trademarked brand name freee® and the brand name småå® in Sweden.

Discussions in various phases are ongoing with potential licensees and partners. In addition, Amplicon has developed småå® towards a final product that will be explored for its commercial potential. A small-scale launch started in Sweden in April 2023. We are continuing the development to fine-tune consumer preferences and profiling, in-house as well as with external experts. The ongoing work with a launch-ready product creates higher commercial value and provides a clear expectation profile for future partners.

Emplipharm

We are using our bioceramic technology platform to develop a new formulation for oral buccal delivery of buprenorphine.

Together with OnDosis, we are evaluating development targets for oral delivery of active ingredients, based on our two companies' respective core competencies in pharmaceutical formulation and dosing. The collaboration will initially focus on development of innovative treatments for chronic pain.

Significant events

During the reporting period

- In April, the subsidiary Amplicon launched its first product, småå®, the new concept within white, dry, tobacco free, nicotine pouches.
- In May, the EGM resolved to adopt new articles of association in accordance with the board of directors' proposal, entailing amendments of the limits of the share capital and the number of shares.
- In May, the company carried out a directed issue of new shares of MSEK 25.0 to TomEQT Private AB.
- Also in May, TomEQT Private AB announced a mandatory takeover offer in cash for the shares in Emplicure AB (publ) at a price of SEK 0.50 per share.
- At the AGM In June, Jonas Ekblom and Anders Peteri were elected ordinary board members.
- In June, the board of directors of Emplicure AB recommended the shareholders of Emplicure not to accept the mandatory takeover offer of SEK 0.50 per share made by TomEQT Private AB.

After the reporting period

- No significant events have been reported after the reporting period.

Financial information

Capitalization of development costs

In Q3 and Q4 2022, the group capitalized costs related to the development of Amp01 of our nicotine product for oral use, smååTM, as management assessed that the development progress had reached the appropriate level for capitalization. The capitalized costs consisted of expenses for patents, personnel, and other costs, e.g., for external consultants and partners, directly associated with the development of the product. Since product development had been finalized by Q4 2022, no costs have been capitalized in 2023.

The Quarter – Q2

The Group's net sales amounted to KSEK 1 (0), which is related to revenues from the non-marketed test launch of smååTM in April.

The operating loss for the period amounted to KSEK -5,930 (-8,674). Last year's numbers include the Empli03 study and higher Amp01 product development costs compared to this year.

Net profit amounted to KSEK -5,929 (-8,674), corresponding to an earnings per share of SEK -0.13 (-0.37).

Cash flow from operating activities amounted to KSEK -6,428 (-7,812), including a change in the working capital of KSEK -592 (-371).

Cash flow from investment activities amounted to KSEK -274 (0), all related to tangible assets. No costs were capitalized in the period.

Cash flow from financing activities amounted to KSEK 25,000 (11,650), related to the directed new issue.

Accumulated – Q1-Q2

The Group's Net sales amounted to KSEK 1 (0), which is related to revenues from the non-marketed test launch of smååTM in April.

The operating loss for the period amounted to KSEK -12,220 (-16,001). The decrease is attributable to the finalization of the Empli03 study and decreased Amp01 product development costs.

Net profit amounted to KSEK -12,752 (-16,001) including net financial costs of KSEK -531 (0) related to the convertible bond, corresponding to an earnings per share of SEK -0.34 (-0.73).

Cash flow from operating activities amounted to KSEK -12,398 (-13,138), including a change in the working capital of KSEK -371 (+2,743).

Cash flow from investment activities amounted to KSEK -274 (-234), all related to tangible assets. There are no costs capitalized in the period.

Cash flow from financing activities amounted to KSEK 25,000 (0), related to the directed new issue.

Investments	Apr-Jun		Jan-Jun		Jan-Dec
	2023	2022	2023	2022	2022
Tangible assets	-274	-	-274	-234	-297
Capitalized patents, licenses, etc.	-	-	-	-	-538
Capitalized development costs	-	-	-	-	-1,122
Sale of shares in Group companies	-	-	-	-	800
TOTAL	-274	-	-274	-234	-1,157

Group, convertible loans	Apr-Jun		Jan-Jun		Jan-Dec
	2023	2022	2023	2022	2022
Amounts in KSEK					
Incoming balance	9,800	-	9,257	-	-
New loans in the period	-	-	-	-	8,960
Conversion in the period	-9,800	-	-9,800	-	-
Re-paid loans in the period	-	-	-	-	-
Capitalized interest rates in the period	-	-	543	-	297
Outgoing balance	-	-	-	-	9,257

Cash position

The Group's cash and cash equivalents amounted by 30 June 2023 to KSEK 25,447 (20,337), compared to KSEK 13,150 by 31 December 2022.

In November 2022 the Group obtained a loan of KSEK 8,960 to strengthen the working capital short term. The loan was subject to a monthly interest of 2 (two) percent.

On 29 March 2023, the Company decided to request conversion of the loan of approx. 9.8 MSEK including interest and proposed an extended authorization to issue shares for the Company's continued capital need. That proposal was resolved by the EGM on 2 May 2023.

In May 2023, the company received MSEK 25.0 from the directed new issue.

Future prospects

The Group's business model includes out-licensing and/or entering partnerships around the Group's products, where milestone and royalty payments based on future product sales can make up revenues for the Group.

The Board is also actively seeking other funding solutions to ensure the progress of the Group's activities. Should such financing activities not be successful, there is a substantial uncertainty regarding the company's ability to continue its operations.

Warrants

The company has active option programs for key employees and the Board of Directors, see Note 1.

Risks

Management and the Board continuously evaluate risks and uncertainties related to the business. Please refer to the Company's Annual Reports for an account of the risks associated with the company's operations. You will find these on the company's website, www.emplicure.com, under the investor relations/financial reports tab.

The share

Listing

The Emplicure share was listed on Nasdaq First North Growth Market on June 24, 2021. The instrument name is EMPLI and the ISIN-code is SE0015812391. One (1) share represents one (1) vote.

Number of shares

At the end of the period, the number of shares amounted to 98,863,256 (26,460,512 LY). In May 2023, 22,402,744 new shares were subscribed for by the conversion of the convertible bond issued in November 2022. In June 2023, another 50,000,000 shares were subscribed for in the directed new issue to TomEq Private AB.

The average number of shares in the second quarter amounted to 48,231,479 (LY 23,217,374), while corresponding number for the first six months was 37,526,418 (LY 21,895,033).

Number of shares	Apr-Jun		Jan-Jun		Jan-Dec
	2023	2022	2023	2022	2022
Average number of shares	48,231,479	23,217,374	37,526,418	21,895,033	26,460,512
Number of shares by the end of the period	98,863,256	26,460,512	98,863,256	26,460,512	26,460,512

Shareholders

The total number of shareholders amounted to approximately 450 by the end of June 2023. Following the directed new issue of 50,000,000 shares and the subsequent tender offer, which resulted in acquisitions of another 5,488,236 shares, TomEq Private AB held 55,488,236, or 56.1 percent of the shares as of June 30. Johan Wieslander AB was the second largest holder with 9.2 percent, while Tomas Lundqvist, one of the founders, and Monesi Förvaltning held 7.2 and 7.0 percent, respectively. The ten largest shareholders owned 88.9 percent of the shares.

Ownership 30 Jun 2023	# of shares	share
TomEq Private AB*	55,488,236	56.1%
Johan Wieslander AB	9,098,294	9.2%
Tomas Lundqvist	7,161,656	7.2%
Monesi Förvaltning	6,963,334	7.0%
Ivaria AB/Sten Hagman	3,064,729	3.1%
Aduro Material AB**	2,084,710	2.1%
Per Rodert	1,080,407	1.1%
Peyman Pournouri	1,000,000	1.0%
Per Strömberg	954,736	1.0%
Black Ocean Invest AB	948,421	1.0%
Other	11,018,733	11.1%
TOTAL	98,863,256	100.0%

* Preliminary incl. redeemed shares

** Aduro Material AB is controlled by CEO Håkan Engqvist

Consolidated income statement

Amounts in KSEK	Apr-Jun		Jan-Jun		Jan-Dec
	2023	2022	2023	2022	2022
Operating income					
Net sales	1	-	1	-	-
Activated work for own account	-	-	-	-	1,122
Other operating income	4	4	6	33	40
Total income	6	4	7	33	40
Operating expenses					
Raw materials and consumables	-498	-3,705	-944	-6,210	-7,213
Other external expenses	-2,881	-3,056	-5,672	-5,498	-14,045
Personnel costs	-2,502	-1,890	-5,487	-4,183	-9,600
Depreciation and impairments on fixed assets	-32	-17	-52	-33	-70
Other operating expenses	-23	-11	-73	-109	-102
Total operating expenses	-5,935	-8,679	-12,228	-16,034	-31,030
Operating loss (EBIT)	-5,930	-8,674	-12,220	-16,001	-29,868
Financial items					
Result from shares in Group companies	-	-	-	-	627
Financial income	0	-	12	-	36
Financial expenses	-0	-0	-543	-0	-299
Net financial items	0	-0	-531	-0	364
Profit/loss after financial items	-5,929	-8,674	-12,752	-16,001	-29,505
Profit/loss before tax	-5,929	-8,674	-12,752	-16,001	-29,505
Tax	-	-	-	-	-
Profit/Loss for the period	-5,929	-8,674	-12,752	-16,001	-29,505
Average number of shares	48,231,479	23,217,374	37,526,418	21,895,033	24,196,535
Earnings per share before and after dilution SEK	-0,12	-0,37	-0,34	-0.73	-1.22

Consolidated balance sheet

Amounts in KSEK	30 Jun		31 Dec
	2023	2022	2022
ASSETS			
FIXED ASSETS			
Intangible fixed assets	1,660	-	1,660
Tangible fixed assets	546	298	324
Total fixed assets	2,206	298	1,984
CURRENT ASSETS			
Inventories	100	-	-
Other receivables	796	1,429	2,556
Prepayments and accrued income	490	580	419
Cash and cash equivalents	25,477	20,337	13,150
Total current assets	26,864	22,347	16,125
TOTAL ASSETS	29,070	22,645	18,109
EQUITY AND LIABILITIES			
EQUITY			
Share capital	4,943	1,323	1,323
Other paid-in capital	86,688	54,878	64,587
Other equity including the result for the period	-65,127	-38,928	-52,556
Equity attrib. to shareholders of the parent	26,504	17,273	13,354
Ownership without controlling influence	-7	-	173
Total equity	26,497	17,273	13,528
CURRENT LIABILITIES			
Accounts payable	665	2,409	2,560
Deferred taxes	163	-	170
Other current liabilities	763	691	366
Accruals and deferred income	983	2,273	1,485
Total current liabilities	2,573	5,373	4,581
TOTAL EQUITY AND LIABILITIES	29,070	22,645	18,109

Change in equity for the group

Amounts in KSEK	Share capital	Other paid-in capital	Other equity	Ownership without controlling influence	Total equity
Amount at the beginning of the period (1 Jan 2023)	1,323	64,587	-52,556	173	13,528
New share issue	3,620	21,380	-	-	25,000
Transactions with other shareholders	-	-	-	-183	-183
Issued convertible bond	-	543	-	-	543
Employee stock option	-	179	-	-	179
Elimination	-	-	183	-	183
Profit for the period	-	-	-12,752	-	-12,752
Amount at the end of the period (30 Jun 2023)	4,943	86,688	-65,125	-9	26,497

Consolidated cash flow analysis

Amounts in KSEK	Apr-Jun		Jan-Jun		Jan-Dec
	2023	2022	2023	2022	2022
OPERATING ACTIVITIES					
Operating profit	-5,930	-8,674	-12,220	-16,000	-29,868
Adjustments for items not included in cash flow	127	79	230	156	522
Financial net	0	0	12	0	34
Tax paid	-34	-18	-49	-36	112
Cash flow from operating activities before changes in working capital	-5,836	-8,613	-12,028	-15,880	-29,200
	,	,	,	,	,
Increase/decrease inventories	-100	-	-100	-	-
Increase/decrease other current receivables	-195	-448	1,688	544	-421
Increase/decrease other current liabilities	-296	1,250	-1,959	2,199	1,260
Cash flow from operating activities	-6,428	-7,812	-12,398	-13,138	-28,361
	,	,	,	,	,
INVESTING ACTIVITIES					
Acquisition of tangible assets	-274	-	-274	-234	-297
Capitalized patents, licenses, etc.	-	-	-	-	-538
Capitalized development costs	-	-	-	-	-1,122
Sale of shares in Group companies	-	-	-	-	800
Cash flow from investing activities	-274	-	-274	-234	-1,157
	,	,	,	,	,
FINANCING ACTIVITIES					
New share issue	25,000	12,336	25,000	12,336	12,336
Transaction costs	-	-686	-	-686	-686
Convertible bonds	-	-	-	-	8,960
Cash flow from financing activities	25,000	11,650	25,000	11,650	20,610
Cash flow for the period	18,297	3,838	12,327	-1,722	-8,908
Cash and cash equiv. at the beginning of the period	7,180	16,498	13,150	22,058	22,058
Cash and cash equiv. at the end of the period	25,477	20,336	25,477	20,336	13,149

Income statement, parent company

Emplicure AB (parent company)	Apr-Jun		Jan-Jun		Jan-Dec
Amounts in KSEK	2023	2022	2023	2022	2022
Operating income					
Net sales	465	498	929	901	2,593
Other operating income	4	4	6	33	40
Total income	470	502	935	934	2,633
Operating expenses					
Raw materials and consumables	-479	-3,323	-926	-5,670	-7,205
Other external expenses	-2,376	-2,426	-4,463	-4,547	-12,198
Personnel costs	-2,162	-1,834	-4,821	-4,061	-9,043
Depreciation and impairments on fixed assets	-29	-17	-49	-33	-70
Other operating expenses	-22	-11	-71	-107	-100
Operating loss (EBIT)	-4,599	-7,109	-9,395	-13,484	-25,983
Financial items					
Result from participations in subsidiary	-	-1,627	-	-2,037	1,382
Financial income	0	-	12	-	36
Financial expenses	-0	-	-543	-	-299
Net financial items	0	-1,627	-531	-2,037	1,119
Profit/loss after financial items	-4,599	-8,736	-9,926	-15,521	-24,864
Profit/loss before tax	-4,599	-8,736	-9,926	-15,521	-24,864
Tax	-	-	-	-	-
Profit/Loss for the period	-4,599	-8,736	-9,926	-15,521	-24,864

Balance sheet, parent company

Emplicure AB (parent company) Amounts in KSEK	30 Jun		31 Dec
	2023	2022	2022
FIXED ASSETS			
Tangible fixed assets	444	298	324
Shares in affiliated undertakings	6,257	25	6,257
Total fixed assets	6,701	323	6,581
CURRENT ASSETS			
Amounts owed by affiliated undertakings	2,626	-	25
Other receivables	455	561	2,231
Prepayments and accrued income	467	565	413
Cash and cash equivalents	24,360	19,824	12,185
Total current assets	28,491	20,951	14,854
TOTAL ASSETS	35,192	21,274	21,435
EQUITY			
Restricted capital			
Share capital	4,943	1,323	1,323
Total restricted capital	4,943	1,323	1,323
Shareholders surplus			
Share premium account	85,815	54,636	63,893
Surplus brought forward	-47,941	-23,584	-23,256
Other equity including profit for the period	-9,926	-15,521	-24,864
Total shareholders surplus	27,948	15,531	15,773
Total equity	32,891	16,854	17,096
CURRENT LIABILITIES			
Accounts payable	584	1,817	2,501
Amounts owed to affiliated undertakings	-	-	-
Deferred taxes	163	-	170
Other current liabilities	702	514	332
Accruals and deferred income	852	2,090	1,336
Total current liabilities	2,301	4,420	4,339
TOTAL EQUITY AND LIABILITIES	35,192	21,274	21,435

Cash flow analysis, parent company

Emplicure AB (parent company) Amounts in KSEK	Apr-Jun		Jan-Jun		Jan-Dec
	2023	2022	2023	2022	2022
OPERATING ACTIVITIES					
Operating profit	-4,599	-7,109	-9,395	-13,484	-25,983
Adjustments for items not included in cash flow	124	79	227	156	522
Net financial items	0	-	12	-	34
Tax paid	-34	-18	-49	-36	112
Cash flow from operating activities before changes in working capital	-4,509	-7,048	-9,205	-13,364	-25,316
Increase/decrease other current receivables	-2,489	986	-1,461	1,652	-453
Increase/decrease other current liabilities	-197	-582	-1,989	113	447
Cash flow from operating activities	-7,196	-6,644	-12,655	-11,599	-25,321
INVESTING ACTIVITIES					
Acquisition of tangible assets	-169	-	-169	-234	-297
Provided group contributions	-	-1,627	-	-2,037	-5,625
Acquisition of affiliated companies	-	-	-	-	-25
Sale of shares in Group companies	-	-	-	-	800
Cash flow from investing activities	-169	-1,627	-169	-2,271	-5,147
FINANCING ACTIVITIES					
New share issue, gross	25,000	12,336	25,000	12,336	12,336
Costs related to the new share issue	-	-686	-	-686	-686
Convertible bonds	-	-	-	-	8,960
Cash flow from financing activities	25,000	11,650	25,000	11,650	20,610
Cash flow for the period	17,635	3,378	12,176	-2,220	-9,859
Cash and cash equiv. at the beginning of the period	6,725	16,445	12,184	22,043	22,043
Cash and cash equiv. at the end of the period	24,360	19,823	24,360	19,823	12,184

Notes

ACCOUNTING PRINCIPLES

The interim report has been prepared in accordance with the Annual Accounts Act and the Swedish Accounting Standards Board's general advice BFNAR 2012:1 Annual Report and consolidated accounts (K3).

During Q3 and Q4 2022, the Group capitalized costs related to Amp01. Other than this, the same accounting principles and calculation methods have been used in the interim report as in the most recent annual report.

REVIEW BY AUDITOR

The Group's auditor as of June 2023 is Per-Olov Strand, Finnhammars Revisionsbyrå. This report has not been reviewed by the Group's auditor.

TRANSACTIONS WITH RELATED PARTIES

Companies related to the CFO and several members of the board have during the period had agreements on consulting services with the company. Transactions with related parties are on market terms.

INFORMATION ON CERTAIN ITEMS

Note 1 Disclosure of share capital and warrants

	<u>No. of shares</u>	<u>Quota per share</u>
Number/value at the beginning of the year	26,460,512	0.05
Number/value at the end of the period	98,863,256	0.05

WARRANTS

Program	Number of warrants acquired at the beginning of the period	Number of warrants acquired during the period	Number of warrants exercised during the period	Number of warrants at the end of the period	Terms	Subscription price (SEK)
2021/2024	363 249***	0	0	363 249	One warrant entitles to subscribe for 1 share	9,58

Subscription period 6 April 2024 until 6 July 2024

EMPLOYEE SHARE OPTION

Program	Number of warrants acquired at the beginning of the period	Number of warrants acquired during the period	Number of warrants exercised during the period	Number of warrants at the end of the period	Terms	Subscription price (SEK)
2021/2024 (non-qualified)	108 975	0	0	108 975	Each employee stock option entitles the participant to either (i) acquire a new share in the company at a subscription prize of SEK 9.58, or (ii) receive a cash compensation corresponding to the difference between the market value of the company's share at the time of exercise and the subscription price of SEK 9.58	

The employee share options may be exercised no earlier than 3 years and no later than 3 years and 3 months after the participant has signed the program

Warrants of series 2021/2025* have been issued to secure the company's delivery of shares. These are not reported in the table above regarding warrants.

2021/2025 (qualified)	503 790***	0	0	503 790	Each employee share option gives the right to acquire on new share in the company	9,58
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The employee share options may be exercised no earlier than 3 years and no later than 3 years and 3 months after the participant has signed the program

Warrants of series 2021/2025* have been issued to secure the company's delivery of shares. These are not reported in the table above regarding warrants.

*The remaining 101.624 qualified employee share options expired 31 December 2021, hence the total program amounted to 503.790 employee share options.

2022/2025 (qualified)	614 740***	0	0	0	Each employee share option gives the right to acquire on new share in the company	8,00
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The employee share options may be exercised no earlier than 3 years and no later than 3 years and 3 months after the participant has signed the program

Warrants of series 2022/2025* have been issued to secure the company's delivery of shares. These are not reported in the table above regarding warrants.

2022/2025 (qualified)	0***	205 580	0	0	Each employee share option gives the right to acquire on new share in the company	8,00
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The employee share options may be exercised no earlier than 3 years and no later than 3 years and 3 months after the participant has signed the program

Warrants of series 2022/2025* have been issued to secure the company's delivery of shares. These are not reported in the table above regarding warrants.

***At the AGM in April 2022 it was decided to issue 411,160 qualified employee share options to the management and employees in Empicure. During Q4 2022, 205 580 were acquired.

Note 2 Definition of Key ratios

Earnings per share:	Net results divided by the average number of shares
Equity ratio:	Adjusted equity as a percentage of total assets
Net cash flow:	Change in cash and cash equivalents excluding FX effects

The Board of Directors and the President & CEO hereby affirm that the Q2 report constitutes a faithful representation of the company's and the Group's operations, position and profit/loss, and that it describes the significant risks and uncertainty factors faced by the company and the companies that make up the Group.

Uppsala 29 August 2023

Gisela Sitbon
Chairman of the board

Johan Wieslander
Board member

Gunilla Ekström
Board member

Anders Peteri
Board member

Jonas Ekblom
Board member

Håkan Engqvist
CEO

Additional information

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Erik Penser Bank AB

Financial calendar 2023

Q3 2023

17 Nov '23