PRESS RELEASE
17 August 2026 10:05:00 CEST

OPTICEPT – CHANGES ACCOUNTING POLICY FROM IFRS TO K3

OptiCept Technologies AB (publ) has decided to apply K3 instead of IFRS as of the interim report for the second quarter of 2026. The change is expected to save administrative, accounting and auditing costs.

The Company's Board of Directors has decided to change the accounting policy from IFRS to K3. The decision is based on two parts:

1. K3 will give the reader a clearer picture of the company's results and financial position. Most importantly, the reporting is affected by the revenues from the license agreement with FPS – Food Processing Machinery. According to K3, the fixed license revenues will be reported on an ongoing basis in the period to which they relate. Each quarterly report thus reports the agreed license revenues for the three months of the quarter. Our assessment is that the change that is now being implemented will facilitate the assessment of the company's results and financial position.

2. IFRS is a comprehensive and complex accounting framework that requires significant specialist expertise and extensive disclosures, particularly in the annual report. Given the Company’s current size and relatively straightforward financial reporting requirements, the Board considers K3 to be a more appropriate and cost-efficient framework.
   OptiCept estimates that the transition to K3 will reduce annual administrative, audit and accounting-consulting costs by approximately SEK 0.5 million

"“*OptiCept is a relatively small company with financial reporting that is, at this stage, relatively straightforward. We believe that applying K3 is in the best interests of the Company and its shareholders. It will allow us to reduce unnecessary reporting costs while providing a clear and transparent picture of our earnings and financial position,*” says Henrik Nettersand, Acting CEO and CFO of OptiCept Technologies AB (publ).," says Henrik Nettersand, acting CEO/CFO at OptiCept Technologies AB.

Contacts

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About Us

OptiCept Technologies AB (publ) provides the food and plant industry with technological solutions that contribute to a more sustainable world and enable climate-smart economic growth. OptiCept optimizes biological processes - Increased extraction from raw material, extended shelf life, reduced waste, and improved quality (taste, aroma, color, nutritional content) of the final product.

The positive effects of technology increase efficiency for our customers, provide better products for the consumers, and minimal impact on our environment. Through patented technology in PEF (pulsed electric field) and VI (Vacuum Infusion), the technology opens up new business opportunities for the food and plant industry worldwide. OptiCept's vision is to contribute to a sustainable world by offering efficient, green, cutting-edge technology that is easy to use in the areas of FoodTech and PlantTech.

The company is located in Lund and the share is traded on the Nasdaq First North Growth Market (ticker: OPTI). The Company’s Certified Adviser is Tapper Partners AB.

For further information visit:
OptiCept Technologies Official Website

Attachments

OptiCept – Changes accounting policy from IFRS to K3