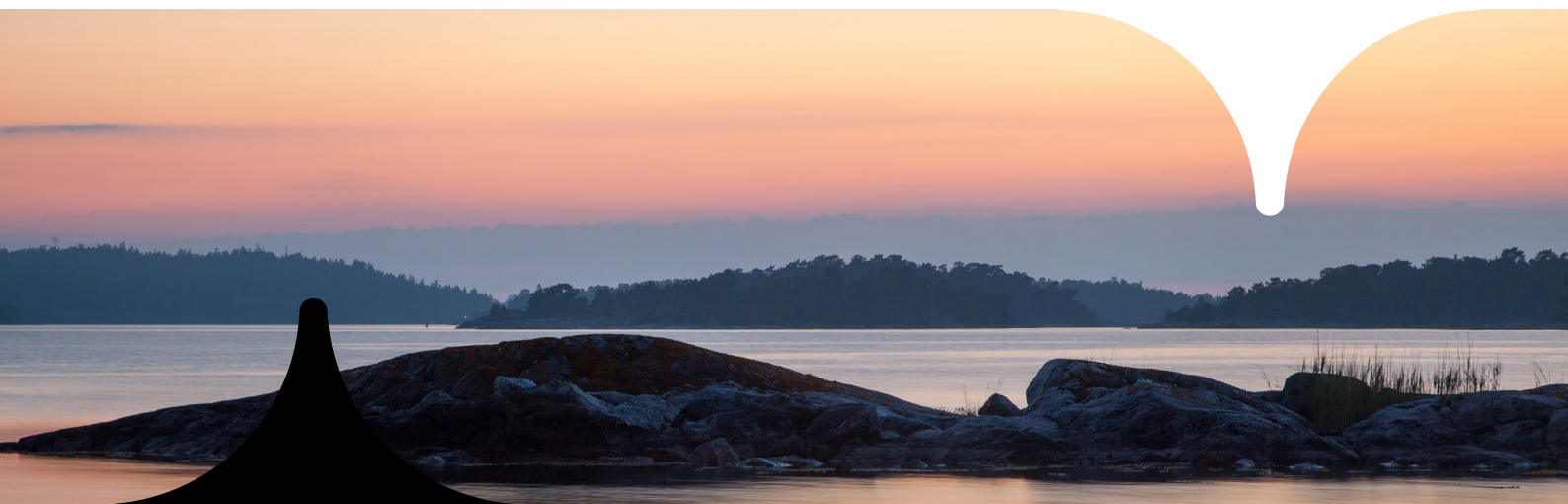


✦ Aligro Planet Acquisition Company

An alternative route to the stock exchange



Aligro Planet Acquisition Company AB

Year-end report

Amounts in TSEK

2021.04.01 – 2021.06.30:

Net revenue:

-

Operating income:

-2 958

**Earnings per share,
before and after dilution:**

-0,45 SEK

Net cash:

17 229

2021.02.12 – 2021.06.30:

Net revenue:

-

Operating income:

-5 418

**Earnings per share,
before and after dilution:**

-1,27 SEK

Net cash:

17 229



SIGNIFICANT EVENTS DURING THE PERIOD

An extraordinary general meeting on 25 May 2021 decided on a new share issue of Class A shares, as well as a new issue of warrants ("Investor Warrants"). The decisions were registered at Bolagsverket on 26 May 2021 and implies that the share capital amount to SEK 2 500 000 and the number of shares outstanding amount to 10 000 000 Class A shares and 2 500 000 Class B shares. At the same extraordinary general meeting it was decided to issue 10 000 000 Investor Warrants. The Class A shares and Investor Warrants were issues as units, consisting of a Class A share and an Investor Warrant. No separate subscription premiums were paid for the Investor Warrants. The gross proceeds of SEK 1 000 000k have been deposited on a restricted account (escrow) at a credit institution.

Aligro Planet Acquisition Company AB:s ("APAC") Class A shares listed on Nasdaq Stockholm on 26 May 2021, as a "Special Purpose Acquisition Company" under the revised regulations for Nasdaq Stockholm, Rulebook Main Market.

Key financials

TSEK	2021-04-01 2021-06-30	2021-02-12 2021-06-30
Net revenue	-	-
Operating income	-2 958	-5 418
Profit for the period	-2 958	-5 418
Earnings per share, before and after dilution (SEK)	-0,45	-1,27
Cash flow from operating activities	5 799	5 799
Net cash	17 229	17 229
Equity-to-assets ratio (%)	99	99

Financial overview

Development during the period

1 april 2021 – 30 juni 2021

APAC was listed on Nasdaq Stockholm on 26 May 2021 as a "Special Purpose Acquisition Company". The Company has during the period had expenses of 22 428 TSEK, of which 2 958 TSEK have been booked as costs in the income statement, and 19 470 TSEK have been accounted for in equity related to transaction costs in relation to the new issue of Class A shares. The majority of the costs during the period are attributed to establishing the Company as well as preparing the Company for a listing.

Development during the period

12 februari 2021 – 30 juni 2021

The Company was founded on 12 February 2021. The Company has during the period had expenses of 24 888 TSEK, of which 5 418 TSEK have been booked as costs in the income statement, and 19 470 TSEK have been accounted for in equity related to transaction

costs in relation to the new issue of Class A shares. The majority of the costs during the period are attributed to establishing the Company as well as preparing the Company for a listing.

Financial position

At an extraordinary general meeting on 25 March 2021, a new issue of Class B shares was decided on, as well as a share split. The decisions were registered at the Swedish Companies Registration Office on 27 April 2021 and implied that the share capital amounted to 500 000 SEK and the number of shares outstanding amounted to 2 500 000 Class B shares. At the same extraordinary general meeting it was decided to issue 4 000 000 warrants ("Sponsor Warrants"). The subscription premium for the Sponsor Warrants was 40 000 TSEK.

At an additional extraordinary general meeting on 25 May 2021, a new share issue of Class A shares



was decided on, as well as a new issue of warrants ("Investor Warrants"). The decisions were registered at the Swedish Companies Registration Office on 26 May 2021 and implies that the share capital amount to 2 500 000 SEK and the number of shares outstanding amount to 10 000 000 Class A shares and 2 500 000 Class B shares. At the same extraordinary general meeting it was decided to issue 10 000 000 Investor Warrants. The Class A shares and Investor Warrants were issued as units, consisting of one Class A share and one Investor Warrant. No separate subscription premium was paid for the Investor Warrants (see note 1 for further information). The gross proceeds of 1 000 000 TSEK have been deposited in a restricted account (escrow) at a well reputed credit institution. The gross proceeds are accounted for as Other receivables and are not included in the net cash (see note 3 for further information).

The Company's assets mainly comprise of gross proceeds on a restricted account of 1 000 000 TSEK as well as cash and bank balances of 17 229 TSEK. Equity as per 30 June 2021 amount to 1 006 012 TSEK (which excludes the booked value for the Investor Warrants of 9 600 TSEK that are accounted for as liabilities, see note 1 for further information).

Cash flow for the period
12 februari 2021 – 30 juni 2021

Cash flow from the operating activities amounted to 5 799 TSEK and cash flow from the investing activities amounted to -1 000 000 TSEK related to the deposit of gross proceeds from the new issue of Class A shares on a restricted account. Cash flow from the financing activities amounted to 1 011 405 TSEK, which fully refers to the gross proceeds from new issue of shares and Sponsor Warrants according to above, with the reduction of transaction costs related to the new issue of Class A shares.



Other information

Employees

The Company has per 30 June 2021 four employees, of which one receives salary. No remuneration is paid to the board.

APAC's share

APAC's Class A shares are since 26 May 2021 listed on Nasdaq Stockholm Main Market's SPAC list with the ticker APAC.

As per 30 June 2021, the number of registered shares outstanding amounted to 12 500 000, of which 10 000 000 Class A shares listed on Nasdaq Stockholm and 2 500 000 Class B shares which are held by the Sponsors, both class of shares with a quota value of 0.20 SEK per share.

Issued warrants (Sponsor Warrants) and right to future warrants (Investor Warrants)

Sponsor Warrants

On 25 March 2021 it was resolved on an extraordinary general meeting to issue 4 000 000 warrants for a subscription price of 10 SEK per warrant, entailing a total paid proceed of 40 000 TSEK. The warrants have a term of seven years and entitles the holder to subscribe for one Class B share per each warrant for a subscription price of 115 SEK per share, provided that a business combination has been completed. The warrants entail that the Company's share capital may increase with no more than 800 TSEK and the number of shares will increase with no more than 4 000 000 Class B shares, if fully subscribed.

Investor Warrants

On 25 May 2021 it was resolved on an extraordinary general meeting to issue 10 000 000 warrants that will be issued without any subscription premium. The warrants are issued so that each holder of a share receives one warrant per each share. The Investor Warrants are not provided to the shareholder until a business combination has been completed. The warrants have a term of five years and entitles the holder to subscribe for one Class A share per two warrants for a subscription price of 115 SEK per share. The warrants

entail that the Company's share capital may increase with no more than 1 000 TSEK and the number of shares will increase with no more than 5 000 000 Class A shares if fully subscribed.

The Company may call for redemption of the Investor Warrants if the closing price of the Class A shares amount to a minimum of 180 SEK for 20 trading days during a period of 30 trading days, ending three trading days prior to the notice of redemption of Investor Warrants. If the Company calls for redemption in accordance with the above, warrant holders shall have the right to subscribe for Class A shares during a period of 30 trading days from the notice of redemption of Investor Warrants. In connection with the exercise of the Company's call for redemption of the Investor Warrants, the Company has the right to decide if the holder shall (i) receive a cash settlement for an amount equal to the difference between 115 SEK and 180 SEK, (ii) be allowed to exercise the subscription of the Class A shares, or (iii) complete the subscription through a net strike.

In connection with redemption, the warrant holders of both Investor and Sponsor Warrants have an opportunity to use the value of the warrant as proceeds for new Class A shares and Class B shares. The number of shares that is issued, and the dilution, will therefore be less. The added equity will also be a lower amount than the highest possible.

Standard adjustment terms for the subscription price are available in the event that the Company makes one or more bonus, rights or directed issues of shares. However, the issues that may be resolved in connection with a business combination will not form a basis for any adjustment of the subscription price.

Restricted account (escrow)

The gross proceeds from the issue of Class A shares have in its entirety been deposited in a restricted account at a well reputed credit institution, with no interest for the first twelve months.

Shareholders

The ten largest shareholders as per 30 June 2021 are provided in the table below.

	Class A shares	Class B shares	Total shares	%
NRS Holding AB (Hans Eckerström)	500 000	579 168	1 079 168	8,63
Carnegie Strategifond	1 000 000	-	1 000 000	8.00
M2 Asset Management AB	1 000 000	-	1 000 000	8.00
Richard Båge	200 000	579 168	779 168	6.23
Förvaltnings AB Lappkärret (Peder Egnell)	70 000	537 501	607 501	4.86
Movestic Livförsäkring AB	575 890	-	575 890	4.61
AB Stena Finans	500 000	-	500 000	4.00
Futur Pension	484 929	-	484 929	3.88
SEB AB, Luxembourg branch	478 000	-	478 000	3.82
Försäkrings AB Avanza Pension	459 783	-	459 783	3.68
Ten largest shareholders	5 268 602	1 695 837	6 964 439	55.72
Other shareholders	4 731 398	804 163	5 535 561	44.28
Total number of shares	10 000 000	2 500 000	12 500 000	100%



Risks and uncertainties

Risks related to the Company's operations and its industry

The Company is newly formed, without a business history, and the Company has not previously generated and does not generate any revenue.

There is a risk that the Company does not complete a business combination during the investment period, including because the working capital available to the Company is not sufficient to complete a business combination. The Company is facing extensive competition and other challenges that may result in difficulties to identify a target company and complete a business combination.

The SPAC model is not yet proven in Sweden, the terms for SPACs are not standardised, and potential negative publicity regarding such companies could have a negative impact on APAC.

The shareholders are dependent on the Company's ability to obtain adequate information to evaluate the target company and there is a risk that a due diligence (company audit) carried out by the Company in connection with a business combination may not identify all relevant considerations or obligations regarding the target company. If the Investment Period is close to expiry, there is a risk of difficulties for the Company to negotiate a business combination on favorable terms.

Even if the Company completes one or more business combinations, there is a risk that the target company or target companies may not develop in line with the Company's expectations. The target company's success may depend on the expertise of certain of its employees or consultants and there is a risk that the target company will not be able to employ or retain staff in connection with the business combination.

The Covid-19 pandemic can trigger a financial crisis, which could delay or prevent the completion of the business combination.

Risks related to financing of the business combination and operation of the Company prior to completion of a business combination

A business combination that is not completed may still result in significant costs and have a material adverse effect on subsequent attempts to find and acquire another company. In order to complete the business combination, the Company may require external debt financing from third parties.

Risks related to the restricted account

The gross proceeds of the offering have been placed in the restricted account to which the Company has limited access. If a significant part of the Company's Class A shareholders invokes the redemption of all its Class A shares in connection with a business combination, it may entail difficulties for the Company to achieve a well-adapted financing structure.

Risks related to the board of directors and management and potential conflicts of interest

The Company risks being adversely affected by the loss of a member of the Company's board or management team.

The Sponsors will directly or indirectly hold Class B shares and Sponsor Warrants, which may give rise to a conflict of interest as they may be incentivized to focus on completing a business combination rather than on an objective selection of a feasible target business for the business combination.

Legal and regulatory risks

Meeting the listing requirements of the relevant marketplace run by Nasdaq Stockholm AB in connection with a business combination can be burdensome, and there is a risk that the acquired business does not meet the relevant listing requirements. The Company may be qualified as an alternative investment fund. APAC may be exposed to tax related risks.

For a complete description of risks and uncertainties, please refer to the prospectus Invitation to acquire Class A shares in Aligro Planet Acquisition Company AB (publ) and admission to trading on Nasdaq Stockholm, available at apac.se under the tab Listing.

Condensed income statement

Income statement

TSEK	2021-04-01 2021-06-30	2021-02-12 2021-06-30
Net revenue	-	-
Other external costs	-2 689	-5 149
Personnel costs	-269	-269
Operating income	-2 958	-5 418
Financial income	-	-
Financial expense	-	-
Net financial items	-	-
Profit before tax	-2 958	-5 418
Income tax	-	-
Profit for the period	-2 958	-5 418
Earnings per share, before and after dilution (SEK)	-0,45	-1,27

Other comprehensive income

TSEK	2021-04-01 2021-06-30	2021-02-12 2021-06-30
Profit for the period	-2 958	-5 418
Items that have been transferred or can be transferred to the profit for the period:	-	-
Items that cannot be transferred to the profit for the period:	-	-
Other comprehensive income for the period	-	-
Total comprehensive income for the period	-2 958	-5 418



Condensed balance sheet

TSEK

2021-06-30

Assets

Current assets

Other receivables (note 3)	1 000 000
Prepaid costs and accrued income	647
Cash and bank balances (note 4)	17 229
Total current assets	1 017 876

Total assets 1 017 876

Equity and liabilities

Equity (note 5)

Restricted equity

Share capital	2 500
Total restricted equity	2500

Unrestricted equity

Share premium	968 930
Retained earnings, etc.	40 000
Profit for the period	-5 418
Total unrestricted equity	1 003 512

Total equity attributable to shareholders of the Company 1 006 012

Current liabilities

Investor Warrants (note 1)	9 600
Accounts payable	716
Accrued costs and prepaid income	1 548
Total current liabilities	11 864

Total equity and liabilities 1 017 876



Report on change in equity

Equity attributable to shareholders

TSEK	2021-04-01 2021-06-30	2021-02-12 2021-06-30
Equity at the beginning of the period	38 040	25
Total comprehensive income for the period		
Profit for the period	-2 958	-5 418
Total other comprehensive income for the period	-	-
Total comprehensive income for the period	-2 958	-5 418
Additions from and value transfers to shareholders		
New issue Class B shares	-	475
Premium from warrants	-	40 000
New issue Class A shares (excl. warrants)	990 400	990 400
Transaction costs Class A shares	-19 470	-19 470
Total transactions with shareholders	970 930	1 011 405
Equity at the end of the period	1 006 012	1 006 012



Condensed cash flow statement

TSEK	2021-04-01 2021-06-30	2021-02-12 2021-06-30
Operating activities		
Profit before tax	-2 958	-5 418
Adjustment for other non-cash items	-	-
Income tax paid	-	-
	-2 958	-5 418
Increase (-) decrease (+) in operating receivables	-647	-647
Increase (+) decrease (-) in operating liabilities, incl. investor warrants	9 404	11 864
Cash flow from operating activities	5 799	5 799
Investing activities		
Restricted account (escrow)	-1 000 000	-1 000 000
Cash flow from investing activities	-1 000 000	-1 000 000
Financing activities		
New issue Class B shares	-	475
Premium from warrants	-	40 000
New issue Class A shares (excl. warrants)	990 400	990 400
Transaction costs Class A shares	-19 470	-19 470
Cash flow from financing activities	970 930	1 011 405
Cash flow for the period	-23 271	17 204
Cash and cash equivalents at the beginning of the period	40 500	25
Cash and cash equivalents at the end of the period	17 229	17 229





Notes on the financial information

Aligro Planet Acquisition Company AB ("APAC") is a public Swedish company with corporate number 559301-7261 and with its registered office in Stockholm, Sweden. The Company was formed on 12 February 2021 and has a financial year ending 30 June. APAC's Class A shares listed on Nasdaq Stockholm on 26 May 2021, as a "Special Purpose Acquisition Company" under the revised regulations for Nasdaq Stockholm, Rulebook Main Market.

1. Accounting principles

COMPLIANCE WITH STANDARDS AND LAWS

This year-end report has been prepared in accordance with IAS 34 Interim Financial Reporting as well as applicable provisions in the Swedish Annual Accounts Act. As the Company is newly incorporated there is no approved Annual Report whereby material applied accounting principles and basis of preparations are described below. Information according to IAS 34.16A can be found in the financial reports and the corresponding notes, as well as in other parts of the year-end report.

APAC prepares its financial reports in accordance with the Swedish Annual Accounts Act (1995:1554) and the Swedish Financial Reporting Board's RFR 2 guidelines. Also, the Swedish Financial Reporting Board's published statements for public companies are applied. RFR 2 means that the Company, in its annual reports, applies all International Financial Reporting standards (IFRS) as adopted by the EU, within the limitations set out by the Swedish Annual Accounts Act and taking into consideration the connection between accounting and taxation. The recommendation provides which exceptions and amendments to be applied to IFRS.

BASIS FOR PREPARATION OF APAC'S FINANCIAL STATEMENTS

APAC's income statement and balance sheet have been prepared in accordance with the Annual Accounts Act schedules. The total profits, change in equity and cash flow analysis are all based on IAS 1 Presentation of Financial Statements and IAS 7 Report on Cash Flows.

APAC's functional currency is the Swedish kronor, which is also the reporting currency for the Company. This entails that the financial reports are presented in Swedish kronor. All amounts, unless otherwise specified, are rounded to the nearest thousand. Assets and liabilities are reported with their historical acquisition values.

CLASSIFICATION ETC.

Fixed assets consist of the amounts expected to be recovered or paid after more than twelve months from the balance sheet date, while current assets consist of the amounts that are expected to be recovered or paid within twelve months from the balance sheet date. Long-term liabilities are those amounts that the Company has, as of the end of the reporting period, an unconditional right to choose to pay more than 12 months after the end of the reporting period. If the Company does not have such a right by the end of the reporting period - or if a liability is held for trading purposes or expected to be

settled within the normal business cycle - the liability is reported as a current liability.

EMPLOYEE BENEFITS

Short-term compensation

Short-term compensation paid to employees are reported without discounting and are accounted for as a cost when the related services are received.

FINANCIAL INCOME AND COSTS

Financial income and expenses consist of interest earned on bank funds. Interest income on receivables and interest expenses on liabilities are calculated using the effective interest method. The effective interest is the interest that makes the current value of all anticipated payments and receipts during the fixed interest rate period equal to the carrying amount of the receivable or liability. Interest expenses include accrued amounts of issue expenses and similar direct transaction costs to obtain loans.

FINANCIAL INSTRUMENTS

Financial instruments reported in the balance sheet include on the asset side primarily cash and cash equivalents and deposits in escrow account. On the liabilities side, there are mostly supplier liabilities and accrued expenses as well as derivative liability for Investor Warrants. Financial instruments are at first accounted for at their acquisition value equivalent to the instrument's actual value with additions made for transaction costs. Deposits on escrow account are accounted as current assets as they are expected to be utilised during the Company's normal operating cycle, that is in conjunction with the business combination.

A financial asset or financial liability is recognised on the balance sheet when the Company becomes a party to the contractual terms of the financial instrument. A receivable is recognized when the Company has presented and is contractually obliged to pay the counterparty, even if an invoice has not yet been received. Supplier liabilities are recognised when the invoice has been received.

A financial asset is derecognised from the balance sheet when the rights under the agreement are realised, fall away, or the Company loses control over them. The same applies for parts of a financial asset. A financial liability is removed from the balance sheet when the obligation under the agreement is fulfilled or in some other way relieved. The same applied for part of a financial liability. A financial asset and a financial liability are set off and reported with a net amount in the balance sheet only where there is a legal right to



set off the amounts and where there is an intention to settle the items with a net amount or to simultaneously realise the asset and settle the liability.

Acquisitions and divestments of financial assets are reported on the business day, which reflect the day where the Company binds itself to acquire or divest the asset. APACs financial assets, which are subject to assessment of expected credit losses, consist exclusively of funds in bank accounts with reputable credit institutions. The very low credit risk of these banks means that expected credit losses are insignificant.

CLASS A SHARES AND RIGHT TO FUTURE INVESTOR WARRANTS

Investors' subscription of Class A shares in connection with the listing includes the right, at the completion of a business combination, to receive one warrant, where two warrants provide the right to subscribe for a new Class A share. The amounts that the Company received from the listing are divided into a part for the Class A shares and a part for the right to receive a warrant.

The amount attributable to the Class A shares has been accounted for as equity. According to RFR 2 a financial instrument which according to the Swedish Annual Account Acts is classified as equity should not be accounted for as a liability. As the Class A shares are part of the share capital it is also part of the equity according to the Swedish Annual Accounts Act. The amount invested in connection with the listing becomes repayable if either an investor redeems in connection with a business combination or if a business combination is not completed within the stipulated time frame. Given the right to redeem the invested amount it is deemed that under full application of IFRS (IAS 32 Financial Instrument: Classification) it would likely to be classified as liability. The right to redeem the invested amount ceases in connection with a business combination, whereby the classification as a liability in accordance with IAS 32 also would cease.

The warrants for investors can be settled in one of three different ways – gross in the form of shares, or net with the value in the form of either shares or cash. As not all alternatives of settlement can be classified as equity, the value of the investors' right to receive Investor Warrants are accounted for as a derivative at fair value through profit and loss.

CLASS B SHARES AND SPONSOR WARRANTS

Class B shares and warrants issued to the Sponsors at an early stage of the creation of the Company were subscribed for at the total fair market value of the financial instruments. The Company had at that stage not accumulated any value besides the amount invested by the Sponsors. These instruments are deemed to provide incentives for the Sponsors to perform services to the Company in relation to e.g. completion of the listing and business combination. The instruments are therefore accounted for in accordance with IFRS 2 Share-based Payments. As the fair value was provided there are no costs to account for.

The warrants can only be settled in shares in APAC, either through payment of the subscription price or

through net settlement in shares corresponding to the value of the warrants. Thus, as the settlement only can be in shares the total amount subscribed for the Class B shares and warrants is accounted for as equity.

TAXES

Income taxes constitute current tax and deferred tax. Income taxes are reported in the profit for the period, except when the underlying transaction is reported as other comprehensive income or under equity, where the associated tax effect is reported as other comprehensive income or under equity.

Current tax is tax that should be paid or received with respect to the current year, with the application of the tax rates determined or in practice determined as of the balance sheet date. Any adjustments of current tax attributable to previous periods is also reflected here.

Deferred tax is calculated according to the balance sheet method based on differences between the reported and taxable values of assets and liabilities. The valuation of deferred tax is based on how the reported values of assets or liabilities are expected to be realized or regulated. Deferred tax is calculated by applying the tax rates and tax rules that have been determined or in practice determined on the balance sheet date. Deferred tax assets relating to deductible differences and losses to be rolled forward are reported only to the extent that management believes that it is probable that these will be utilized against taxable surpluses in the next few years. The value of deferred tax assets is reduced when it is no longer considered probable that they can be utilized. As of June 30, 2021, none of the Company's loss carryforwards have been capitalised.

CONTINGENT LIABILITIES

A contingent liability is reported when there is a possible liability arising from events that have occurred and whose occurrence is confirmed only by one or more uncertain future events or when there is a liability that is not recognised as a liability or provision because it is unlikely that an outflow of resources will be required or may not be calculated with sufficient reliability.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the cash flow statement consist exclusively of funds held in bank accounts with reputable credit institutions, but does not include gross proceeds in the restricted account.

NEW AND AMENDED IFRS NOT YET IN FORCE

A number of new or amended IFRS come into force under the upcoming accounting period and has not been applied early, as of the date of this financial report.

2. Estimates and assessments

Preparation of the year-end report requires that the Company's management makes estimates and assessments, as well as makes assumption that impact the application of the auditing principles and the audited amounts of assets, liabilities, incomes and costs. The actual sums can differ from these estimates and assessments. The main accounting assessment made relates to the accounting of issued warrants. This is described above in Note 1.

3. Other receivables

The gross proceeds of 1 000 MSEK obtained from the new issue of Class A shares and rights to Investor Warrants ("units") have in its entirety been deposited in a restricted account at a credit institution, which can only release the proceeds in accordance with an

escrow agreement. No interest income or interest expense are associated with the restricted account.

4. Cash and bank balances

At the end of the period, the total funds in cash and bank balances amounted to 17 229 TSEK. These funds are held in bank accounts with reputable credit institutions.

5. Equity and certain financial instruments

According to the articles of association, the share capital should be at least 1 500 000 SEK and at most 6 000 000 SEK, and with the number of shares outstanding of at least 7 500 000 and at most 30 000 000. Shares can be issued in two series, Class A and Class B, both with the same voting rights. Beyond what is stated in the articles of association, the shares in Class A and the shares in Class B have the same rights.

In connection with the Company's listing in May, there was a new issue of 10 000 000 Class A shares, which increased the share capital with 2 000 TSEK, after which the Company's share capital amounts to 2 500 TSEK and the number of shares outstanding amounts to 12 500 000, of which 10 000 000 Class A shares and 2 500 000 Class B shares. All shares have a nominal value of 0.20 SEK per share.

	Number of Class A shares	Number of Class B shares	Total number of shares
Registered shares 12 February 2021	-	25 000	25 000
New issue Class B shares	-	475 000	475 000
Split 5:1	-	2 000 000	2 000 000
New issue Class A shares	10 000 000	-	10 000 000
Registered shares 30 June 2021	10 000 000	2 500 000	12 500 000

In connection with the new issue of Class B shares in March 4 000 000 warrants of series 2021:1 (Sponsor Warrants) were issued at a subscription price of 10 SEK per warrant with the terms described below. In the terms for the issued Class A shares in May there is a right under certain circumstances to receive a maximum of 10 000 000 warrants of series 2021:2 (Investor Warrants) without subscription with the terms described below. The terms for the different instruments can be summarized as followed:

1. Class A shares: In connection with the Company publishing a notice for a general meeting for approval of the business combination, holders of Class A shares may request redemption of Class A shares. Upon making the notice of such general meeting public and following five business days after the general meeting is held, the holder may call for redemption of its Class A shares. The redemption amount for each redeemed Class A share shall be 100 SEK, subject to the restrictions in the Swedish Companies Act (Sw. Aktiebolagslagen (2005:551) and the Company's articles of association and provided that there are sufficient distributable means.



2. Investor Warrants: Each Class A share that is issued and not redeemed entitles a holder to a non-chargeable warrant of the 2021:2 series in connection with the completion of the business combination. Two Investor Warrants may be exercised to subscribe for one Class A share for 115 SEK per share, from the time of registration of the warrants at the Swedish Companies Registration Office up until the earliest of five years after the completion of the business combination and 31 May 2028. The Company has under certain circumstances the right to call for redemption as described on page 4.
3. Class B shares: May at holder's request be converted from Class B share to Class A share from the time of completion of the business combination, however not before the record date for allocation of the Investor Warrants. Thus, Class B-shares are not entitled to receive Investor Warrants.
4. Sponsor Warrants: Each warrant of series 2021:1 provides the holder with the right to subscribe for a new Class B share for a subscription price of 115 SEK per share, from 31 May 2021 up until 28 May 2028, under the condition that a business combination has been completed. The Company's board may decide on applying a recalculated subscription price.

6. Transactions with related parties

Transaction with related parties during the period has included shareholders subscribing for shares and warrants in accordance with the above, as well as entering into a rental agreement with NRS Holding AB. All transactions have been made at market terms.

7. Events after the balance sheet date

No material events have taken place since the balance sheet date.





The board of directors and the CEO hereby certify that the year-end report provides a fair overview of the company's operations, financial position and results, as well as describes significant risks and uncertainties that the company faces.

Stockholm, the 14th of July 2021



Richard Båge

Chairman



Magnus Silfverberg

Board member



Bengt Baron

Board member



Helene Willberg

Board member



Jenny Keisu

Board member



Peder Egnell

CEO

Financial calendar

Year-end report:	14 July 2021
Annual report will be released the week of August 30th	
Annual general meeting will take place via postal vote the 30th September, 2021	
Interim report 1 juli – 30 september:	15 October 2021

For further information, please contact:

Hans Eckerström (IR)

Tel: +46 70 572 02 72
Email: hans.eckerstrom@apac.se

Peder Egnell (CEO)

Tel: +46 70 603 39 64
Email: peder.egnell@apac.se

Anna Sundberg (CFO)

Tel: +46 70 845 03 91
Email: anna.sundberg@apac.se

Publication

This information constitutes insider information that Aligro Planet Acquisition Company AB (publ) is obliged to make public pursuant to the (EU) 596/2014 Market Abuse Regulation. The information has been published through the agency of the contact persons set out below, on 14 July 2021 at 7.30 CET.



Alternative performance measures

In the financial report there are several financial measures that are not defined according to IFRS or the Swedish Annual Accounts Act. These measures provide additional information and are used to aid both investors and management to analyse the Company's operations. As not all companies calculate the financial measures in the same way, it is not always comparable to measures used by other companies.

TSEK	2021-06-30	2021-03-31
Net cash		
Cash and cash equivalents	17 229	40 500
Interest-bearing liabilities	-	-
Net cash	17 229	40 500
Equity-to-assets		
Equity	1 006 012	38 040
Total assets	1 017 876	40 500
Equity-to-assets, %	99	94

Definitions

Non-IFRS measure	Description	Motivation
Interest-bearing liabilities	Interest bearing liabilities, short-term and long-term, with the addition of interest-bearing provisions.	Shows the magnitude of financing in terms of interest-bearing liabilities.
Net cash / (net debt) (+/-)	Cash and cash equivalents less interest-bearing liabilities (not including gross proceeds on the restricted account included in Other receivables)	Measure of the Company's financial position. Shows how much liquidity would be left if all interest-bearing liabilities were to be paid.
Equity-to-assets	Equity divided by total assets, as a percentage.	Shows how large share of the assets are financed by equity.



