



## **Confirmed allocation of acquisition cost for shares in Momentum Group**

*An extraordinary General Meeting of Shareholders in Bergman & Beving AB (formerly B&B TOOLS AB) held on 14 June 2017 resolved to distribute all shares in the subsidiary Momentum Group AB to the shareholders of Bergman & Beving. Record day for this distribution was 16 June 2017. The Class B shares in Momentum Group AB are listed on Nasdaq Stockholm since 21 June 2017.*

The shareholders who held shares in Bergman & Beving AB (formerly B&B TOOLS AB) as of the record day, 16 June 2017, received new shares in Momentum Group AB at no cost. One Class A share in Bergman & Beving entitled to one Class A share in Momentum Group and one Class B share in Bergman & Beving entitled to one Class B share in Momentum Group. For purposes of computing capital gains or losses on future sales of these shares in Bergman & Beving AB and Momentum Group AB, respectively, the acquisition cost for an "old" Bergman & Beving share shall be allocated to these two "new" shares.

Bergman & Beving AB has filed a request with the Swedish Tax Agency for a so-called "General Advice" (Allmänt Råd), which describes how to allocate the acquisition cost between the two shares. The Swedish Tax Agency has now issued a recommendation on the allocation of the acquisition cost in a General Advice, SKV A 2017:16 (in Swedish only). This General Advice will be applied from the 2017 taxation.

Confirmed allocation of the original acquisition cost for an "old" Bergman & Beving share to the two "new" shares (for both Class A shares and Class B shares) is:

- Bergman & Beving AB – 67 percent
- Momentum Group AB – 33 percent

Refer to the Swedish Tax Agency's statement SKV M 2017:12 (in Swedish only) at [www.skatteverket.se](http://www.skatteverket.se) for more information.

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### **Momentum Group AB (publ)**

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Momentum Group is one of the leading resellers of industrial consumables and components, services and maintenance to professional end users in the industrial and construction sectors in the Nordic region. The Group has annual revenue of approximately SEK 5.5 billion and approximately 1,600 employees. Momentum Group AB (publ) is listed on Nasdaq Stockholm since June 2017. Read more at [www.momentum.group](http://www.momentum.group).

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