

To the shareholders' meeting of AB Novestra, Reg. No. 556539-7709

Auditor's statement pursuant to chapter 20, section 8, second paragraph of the Swedish Companies Act (2005:551) concerning whether the shareholders' meeting should adopt a proposed resolution to reduce the sharecapital

We have reviewed the Board of Directors' proposal concerning a reduction of the share capital dated 18 September 2013.

The Board of Directors' responsibility for the proposal

Under the Swedish Companies Act, it is the responsibility of the Board of Directors to prepare the proposal concerning a reduction of the share capital and to ensure that there are such internal controls which the Board of Directors considers necessary to enable the proposal to be prepared without material errors, whether due to improprieties or errors.

The auditor's responsibility

Our responsibility is to express our opinion concerning a reduction of the share capital based on our review. We have conducted the review in accordance with the Swedish Institute of Authorised Public Accountants' (FAR) Recommendation 9, "The auditor's other statements under the Companies Act and the Companies Ordinance". This recommendation requires that we comply with professional ethical requirements and that we plan and conduct the review in order to obtain reasonable assurance that the Board of Directors' proposal does not contain any material errors.

The review involves performing various procedures to procure evidence of financial and other information contained in the Board of Directors' proposal. The auditor decides what procedures will be performed by assessing, inter alia, the risks of any material errors in the proposal, whether due to improprieties or errors. In connection with this risk assessment, the auditor takes into consideration the relevant parts of the internal controls pertaining to how the Board of Directors prepares the proposal in order to perform the review procedures appropriate to the circumstances, although not for the purpose of expressing an opinion as to the effectiveness of such internal controls. The review also includes an evaluation of the appropriateness of the valuation model that has been used and the reasonableness of the Board of Directors' assumptions. We consider that the evidence we have procured is sufficient and appropriate to provide a basis for our opinion.

Statement

We support the Board of Directors' proposal concerning a reduction of the share capital for repayment to the shareholders.

Other information

This statement has only been prepared in order to satisfy the requirements set forth in chapter 20, section 8, second paragraph of the Companies Act and may not be used for any other purpose.

Stockholm, 18 September 2013
(signature on original document)

KPMG AB

Ingrid Hornberg Roman
Authorised Public Accountant

To the shareholders' meeting of AB Novestra, Reg. No. 556539-7709

Auditor's statement pursuant to chapter 12, section 7 and chapter 20, section 12 of the Swedish Companies Act (2005:551) concerning the Board of Directors' report regarding events of material significance

We have reviewed the Board of Directors' report dated 18 September 2013.

The Board of Directors' responsibility for the report

Under the Swedish Companies Act, it is the responsibility of the Board of Directors to prepare the report and to ensure that there are such internal controls which the Board of Directors considers necessary to enable the report to be prepared without material errors, whether due to improprieties or errors.

The auditor's responsibility

Our responsibility is to express our opinion on the Board of Directors' report based on our review. We have conducted the review in accordance with the Swedish Institute of Authorised Public Accountants' (FAR) Recommendation 9, "The auditor's other statements under the Companies Act and the Companies Ordinance". This recommendation requires that we comply with professional ethical requirements and that we plan and conduct the review in order to obtain reasonable assurance that the Board of Directors' report does not contain any material errors.

The review involves performing various procedures to procure evidence of financial and other information contained in the Board of Directors' report. The auditor decides what procedures will be performed by assessing, inter alia, the risks of any material errors in the report, whether due to improprieties or errors. In connection with this risk assessment, the auditor takes into consideration the relevant parts of the internal controls pertaining to how the Board of Directors prepares the report in order to perform the review procedures appropriate to the circumstances, although not for the purpose of expressing an opinion as to the effectiveness of such internal controls. The review has been limited to an overall analysis of the report and the supporting documentation relating thereto as well as enquiries submitted to the company's personnel. Our confirmation is thus restricted to a limited assurance compared to an audit. We consider that the evidence we have procured is sufficient and appropriate to provide a basis for our opinion.

Statement

Based on our review, no circumstances have come to light which give us reason to assume that the Board of Directors' report does not reflect events of material significance for the company in a true and fair manner.

Other information

This statement has only been prepared in order to satisfy the requirements set forth in chapter 12, section 7 and chapter 20, section 12 of the Companies Act and may not be used for any other purpose.

Stockholm, 18 September 2013
(signature on original)

KPMG AB

Ingrid Hornberg Roman
Authorised Public Accountant

To the shareholders' meeting of AB Novestra, Reg. No. 556539-7709

Auditor's statement pursuant to chapter 20, section 14 of the Swedish Companies Act (2005:551) in respect of the Board of Directors' report containing special redemption terms and conditions, etc.

We have reviewed the Board of Directors' report containing special redemption terms and conditions dated 18 September 2013.

The Board of Directors' responsibility for the report

Under the Swedish Companies Act, it is the responsibility of the Board of Directors to prepare the report containing special redemption terms and conditions and to ensure that there are such internal controls which the Board of Directors considers necessary to enable the report to be prepared without material errors, whether due to improprieties or errors.

The auditor's responsibility

Our responsibility is to express our opinion concerning the special redemption terms and conditions based on our review. We have conducted the review in accordance with the Swedish Institute of Authorised Public Accountants' (FAR) Recommendation 9, "The auditor's other statements under the Companies Act and the Companies Ordinance". This recommendation requires that we comply with professional ethical requirements and that we plan and conduct the review in order to obtain reasonable assurance that the Board of Directors' report does not contain any material errors.

The review involves performing various procedures to procure evidence of financial and other information contained in the Board of Directors' report. The auditor decides what procedures will be performed by assessing, inter alia, the risks of any material errors in the report, whether due to improprieties or errors. In connection with this risk assessment, the auditor takes into consideration the relevant parts of the internal controls pertaining to how the Board of Directors prepares the report in order to perform the review procedures appropriate to the circumstances, although not for the purpose of expressing an opinion as to the effectiveness of such internal controls. The review also includes an evaluation of the appropriateness of the valuation model that has been used and the reasonableness of the Board of Directors' assumptions. We consider that the evidence we have procured is sufficient and appropriate to provide a basis for our opinion.

Statement

We consider that the measures which are undertaken and which entail that neither the company's restricted shareholders' equity nor its share capital are reduced are appropriate and that the assessments performed concerning the effects of such measures are correct.

Other information

This statement has only been prepared in order to satisfy the requirements set forth in chapter 20, section 14 of the Companies Act and may not be used for any other purpose.

Stockholm, 18 September 2013
(signature on original document)

KPMG AB

Ingrid Hornberg Roman
Authorised Public Accountant