



Translation from the Swedish original

Statement of the auditor on review of balance sheet for liquidation purposes under Chapter 25 Section 16 of the Swedish Companies Act

To the General Meeting of the Shareholders of Fastilium Property Group AB, corporate identity number 556705-1965
We have reviewed the Board of Directors' balance sheet for liquidation purposes at 25 January 2018.

Responsibilities of the Board of Directors for the balance sheet for liquidation purposes

The Board of Directors is responsible for the preparation of a balance sheet for liquidation purposes which meets the requirements of Chapter 25 Section 14 of the Swedish Companies Act and for such internal control as the Board of Directors determines to be necessary to enable the preparation of a balance sheet for liquidation purposes that is free from material misstatement, whether due to fraud or error.

Responsibilities of the auditor

We are responsible for reviewing the balance sheet for liquidation purposes so that we are able to make a written statement that the balance sheet for liquidation purposes meets the requirements of the Swedish Companies Act. We have conducted the review in accordance with RevR 1 *Granskning av kontrollbalansräkning* ("Review of balance sheet for liquidation purposes"). This recommendation requires that we comply with ethical requirements and plan and perform the review to be able to state with limited assurance that the balance sheet for liquidation purposes meets the requirements of the Swedish Companies Act.

The review involves performing procedures to obtain evidence about the amounts and disclosures in the balance sheet for liquidation purposes. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the balance sheet for liquidation purposes, whether due to fraud or error. In making that risk assessment, the auditor considers internal control relevant to the Board of Directors' preparation of the balance sheet for liquidation purposes in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. The review has primarily been limited to analytical procedures pertaining to the balance sheet for liquidation purposes and the basis for this, as well as inquiries among the personnel of the company. Our assurance is therefore based on limited assurance compared with an audit. We consider that the evidence we have obtained is sufficient and appropriate as a basis for our opinion.

Opinion

Based on our review nothing has emerged to indicate that the balance sheet for liquidation purposes does not meet the requirements of the Swedish Companies Act.

Other disclosures

This statement is intended solely as a basis for the second meeting for liquidation purposes under Chapter 25 Section 16 of the Swedish Companies Act and is not intended to be used for any other purpose.

Stockholm 27 February 2018

KPMG AB

Mattias Johansson
Authorized Public Accountant