

TRANSLATION FROM THE SWEDISH ORIGINAL

## Auditor's Statement regarding the Board of Directors' report of significant events and proposal of additional dividend in accordance with Chapter 18, Section 6 of the Swedish Companies Act (2005:551)

To the General Meeting of Shareholders in Resurs Holding AB (publ), registration number 556898-2291

We have reviewed the Board of Directors' report of significant events and proposal dated 2 September 2019.

### Responsibilities of the Board of Directors' for the report and the proposal

The Board of Directors is responsible for the preparation of the report and the proposal in accordance with the Annual Accounts Act, and for such internal control as the Board of Directors determine is necessary to enable the preparation of a report and a proposal that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on the additional dividend based on our review. We conducted our review in accordance with FAR's recommendation RevR 9 The auditors other statements in accordance with the Swedish Companies Act and the Swedish Annual Accounts Regulations. This recommendation requires that we comply with ethical requirements and plan and perform the review to obtain reasonable assurance about whether the report is free from material misstatements. The firm applies ISQC 1 (International Standard on Quality Control) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent of Resurs Holding AB (publ) in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

A review involves performing procedures to obtain evidence about the amounts and disclosures in the Board of Directors' report and proposal of additional dividend. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement and the proposal, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board of Directors' preparation and fair presentation of the statement and the proposal in order to design review 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. A review also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our statement.

### Statement

We believe that the statement is true and fair and we recommend that the General Meeting of Shareholders should deal with the profit in accordance with the Board of Directors' proposal.

### Other matter

This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 18, Section 6 of the Swedish Companies Act, and may not be used for any other purpose.

Helsingborg 2 September 2019

Ernst & Young AB

Niklas Paulsson  
Authorized Public Accountant