



**Auditor's statement regarding the board of directors' report regarding special redemption terms and conditions pursuant to Chapter 20, section 14 of the Swedish Companies Act (2005:551)**

To the general meeting of Acando AB (publ), reg. no. 556272-5092

*Engagement and division of responsibility*

We have reviewed the board of directors' report dated 20 March 2013. The board of directors is responsible for the report and for ensuring that it is prepared in accordance with the Swedish Companies Act. Our responsibility is to review the report to be able to provide a written statement about the report in accordance with Chapter 20, section 14 of the Swedish Companies Act. The sole purpose of this statement is to satisfy the requirement imposed by Chapter 20, section 14 of the Swedish Companies Act and the statement may not be used for any other purpose.

*Focus and scope of the review*

The review has been performed in accordance with FAR's recommendation RevR 9, "Auditor's other statements according to the Companies Act and the Companies Regulation". This means that we have planned and performed the review in such a way as to ensure, with a limited degree of certainty, that we are able to provide an opinion as to whether the actions taken to ensure that neither the restricted equity nor the share capital are reduced are well adapted to their purpose and that the assessments made regarding the effect of those measures are accurate. The review has covered a selection of suitable evidence. We believe that our review provides a reasonable basis for our opinion below.

*Opinion*

We believe that the actions taken to ensure that neither the restricted equity nor the share capital are reduced are well adapted to their purpose and that the assessments made regarding the effect of those measures are accurate..

Stockholm 20 March 2013

Öhrlings PricewaterhouseCoopers AB

A handwritten signature in blue ink, appearing to read 'Magnus Brändström', is written over a horizontal line.

Magnus Brändström  
Authorized accountant, main responsible auditor