

**Auditor's statement as referred to in Chapter 19, section 24 of the Companies Act regarding the board of directors' report and proposal concerning resolution on acquisition by the company of its own shares and as referred to in Chapter 13, section 6 of the Companies Act regarding the board of directors' report and proposal concerning resolution on issuing call options, at a general meeting other than an annual general meeting at which the annual report is dealt with.**

To the general meeting of Momentum Group AB (publ), reg. no. 559072-1532.

We have reviewed the board of directors' report dated 2017-10-27.

**The board of directors' responsibility for the report and proposal**

The board of directors is responsible for producing the report and proposal pursuant to the Companies Act and for ensuring that there is the degree of internal control which the board deems necessary to enable it to produce the report without any material inaccuracies, whether they be due to improprieties or errors.

**Responsibility of the auditor**

Our task is to provide our opinions based on our review. We have performed the review in accordance with FAR's recommendation RevR 9 "Auditor's other statements according to the Companies Act and the Companies Regulation". This recommendation requires that we plan and perform the review in such a way as to ensure, with a limited degree of certainty, that the report does not contain any material inaccuracies. The firm applies ISQC 1 (International Standard on Quality Control) and thereby maintains a comprehensive system for quality control which includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We are independent of Momentum Group AB (publ) in accordance with the rules of professional ethics for accountants in Sweden and have complied with all professional ethics requirements in accordance with these rules.

The review comprises, through various measures, collecting evidence of financial and other information in the report. The auditor selects which measures will be performed, by means of, among other things, assessing the risks of there being material inaccuracies in the report due to either improprieties or errors. In this risk assessment, for the purpose of formulating review measures which are appropriate based on the circumstances, but not for the purpose of providing an opinion as to the efficiency of the companies' internal control, the auditor takes into consideration those aspects of the internal control which are relevant to the manner in which the board has produced the report. The review has been limited to an overall analysis of the report and its documentation, as well as enquiries made of the employees of the company. Consequently, my verification is based on a limited degree of certainty as compared with an audit. We believe that the evidence that we have obtained is a sufficient and appropriate basis for our opinion.

**Opinion**

We believe that the report is accurate and we recommend that the general meeting decide in accordance with the board of directors' proposal.

**Other information**

The sole purpose of this statement is to satisfy the requirement imposed by Chapter 19, section 24 and Chapter 13, section 6 of the Companies Act and the statement may not be used for any other purpose.

Stockholm, 27 oktober 2017

KPMG AB

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Håkan Olsson Reising  
Auditor in charge  
Authorized public accountant

Matilda Axlind  
Authorized public accountant