

Statement of the auditor in accordance with the second paragraph of Chapter 20, Section 8, as well as Chapter 20, Section 14 of the Swedish Companies Act, regarding whether the Meeting of Shareholders should pass a resolution in accordance with the proposal on the reduction of share capital

To the Annual General Meeting of Mr Green & Co AB (publ), Corp. Reg. No. 556883-1449.

I have reviewed the Board of Directors' proposal on the reduction of share capital and the Board of Directors' statement dated March 2014.

Responsibilities of the Board of Directors for the proposal

The Board of Directors is responsible for the preparation of the proposal on the reduction of share capital in accordance with the Swedish Companies Act and for such internal control that the Board of Directors determines is necessary to enable the preparation of the proposal that is free from material misstatement, whether due to fraud or error.

The Auditor's responsibility

My responsibility is to express an opinion on the reduction of share capital on the basis of my review. I conducted the review in accordance with FAR's recommendation RevR 9 *The Auditor's Other Statements Pursuant to the Swedish Companies Act and the Companies Ordinance*. This recommendation requires that I comply with ethical requirements and plan and perform the review to obtain reasonable assurance about whether the Board of Directors' proposal is free from material misstatement.

A review involves performing various measures to obtain evidence about the financial information and other disclosures in the Board of Directors' proposal. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the proposal, whether due to fraud or error. In making this risk assessment, the auditor considers the parts of internal control relevant to the Board of Directors' preparation of 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 internal control. I believe that the evidence I have obtained is sufficient and appropriate as the basis for expressing my opinion.

Opinion

I support the Board of Director's proposal that the share capital be reduced for repayment to shareholders.

It is my view that the procedures being performed and which ensure that neither the company's restricted equity nor its share capital are reduced are appropriate and that the assessments that were made regarding the efficiency of these measures are accurate.

Other disclosures

The purpose of this statement is solely to fulfil the requirements of the second paragraph of Chapter 20, Section 8, as well as Chapter 20, Section 14 of the Swedish Companies Act and it may not be used for any other purpose.

Stockholm, 2 April 2014

A handwritten signature in blue ink, appearing to read 'Per Nilsson', is positioned above a horizontal line.

Per Nilsson

Authorised Public Accountant