

# Auditor's statement as referred to in Chapter 13, Section 6 of the Swedish Companies Act (2005:551) over the board of directors' report of significant events during the period 2020-04-23 – 2020-12-10

To the board of directors and the extraordinary shareholders' meeting in Polygiene AB (publ), Reg. No 556692-4287.

We have reviewed the board of directors' report dated 2020-12-10.

## **The board of directors' responsibility for the report**

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

## **Responsibility of the auditor**

Our task is to provide our opinions regarding the board of directors' report based on our review. We have performed the review in accordance with FAR's recommendation RevR 9 *Auditors' other statements according to the Swedish Companies Act and the Swedish Companies Regulation*. This recommendation requires that we follow requirements regarding ethical requirements and plan and perform the review in such a way as to ensure, with a limited degree of certainty, that the board of directors' 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 Polygiene 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 board of directors' report. The auditor selects which measures that 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 mistakes. 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 of directors' has produced the report. The review has been limited to a general analysis of the report and the basis for this, as well as inquiries from the company's staff. Our certification is thus based on a limited security compared to an audit. We believe that the evidence that we have obtained is a sufficient and appropriate basis for our opinion.

## **Opinion**

Based on our review, no circumstances have emerged that give us reason to believe that the board of directors' report does not reflect significant events for the company in a fair manner during the period 2020-04-23 – 2020-12-10.

**Other information**

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

Helsingborg on 2020-12-10

Grant Thornton Sweden AB

Per Kjellander  
Authorized Public Accountant