



Opinion of the Auditor in accordance with Chapter 13, Section 6 of the Swedish Company Act (2005:551) of the board of directors statement of significant events during the period 2018-03-20—2018-08-29

To the General Meeting of Tele2 AB (publ), org.nr 556410-8917

We have reviewed the Board of Directors' statement dated 2018-08-29.

The Board of Directors' responsibility for the Statement

The Board of Directors has the responsibility to prepare the statement in accordance with the Swedish Company Act ("Aktiebolagslagen") and for such internal controls as the Board of Directors determines are necessary to enable the preparation of the statement that are free from material misstatement, whether due to fraud or error.

The Auditor's responsibility

Our responsibility is to express an opinion on the Board of Directors' statement on the basis of our review. We conducted our review in accordance with FAR's guidance *RevR9, the Auditor's Other Statements Pursuant to the Swedish Companies Act and the Companies Ordinance* ("Aktiebolagsförfordningen"). This guidance requires that we comply with ethical requirements and plan and perform the review to obtain reasonable assurance about whether the Board of Directors' statement is free from material misstatements. We are subject to the international standard on quality control, ISQC 1, and thus apply a comprehensive system of quality, including documented policies and procedures on compliance with ethical requirements, technical standards and applicable legal and regulatory requirements.

We are independent of Tele2 AB (publ) in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The review involves performing procedures to obtain evidence about the financial information and other information in the Board of Directors' statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Board of Directors' preparation of the statement 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 internal controls. The review is limited to applying analytical and other review procedures of the statement and supporting documentation and making inquiries of the company personnel. Therefore, our assurance is limited compared to an audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

Based on our review, nothing has come to our attention that causes us to believe that the statement of the Board of Directors does not fairly present significant events of the company during the period 2018-03-20—2018-08-29.

Other Information

This opinion has the sole purpose to fulfil the requirements of Chapter 13, Section 6 of the Swedish Companies Act and may not be used for any other purpose.

Stockholm 29 August 2018

Deloitte AB

Signature on the Swedish original

Pontus Pålsson
Authorized Public Accountant