

N.B. The English text is an unofficial translation.

Auditor's statement under Chapter 18 § 6 of the Swedish Companies Act (2005:551) regarding the report on and proposal for an extra dividend

To the general meeting Nordnet AB (publ), Corporate Identity Number 559073-6681

We have performed procedures whereby we have examined the report and the proposal dated November 16, 2021.

Responsibility of the Board of Directors for the report and the proposal

It is the responsibility of the Board of Directors to produce a report and proposal according to the Swedish Companies Act and to ensure that such internal control as the Board of Directors deem necessary to produce a report and proposal that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the set-off on the basis of the procedures performed. The procedures were performed in accordance with FARs recommendation RevR 9 The Auditor's Other Statements Pursuant to the Swedish Companies Act and the Swedish Companies Ordinance. This recommendation requires that we plan and perform the audit to obtain reasonable assurance that the content of the Board of Director's report is free from material misstatement. The auditing firm applies ISQC 1 (International Standard on Quality Control) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

The procedures have involved the execution of various activities to obtain evidence about the financial and other information in the accounting details. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the report, whether due to fraud or error. In making those risk assessments, the auditor considers the parts of internal control which are relevant to the how the Board of Directors produced the report and proposal in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of this internal control. The procedures also include an evaluation of the appropriateness and the reasonableness of the assumptions of the Board of Directors. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

We are of the opinion that the report provides a true and fair view and we recommend that the general meeting of shareholders appropriate the profits in accordance with the Board of Directors' proposal.

Other information

The sole purpose of this auditor's statement is to meet the requirements of Chapter 18, § 6 of the Swedish Companies Act and it may not be used for any other purpose.

Stockholm den November 16, 2021

Deloitte AB

Signatory on Swedish document

Patrick Honeth
Authorised Public Accountant