

## Auditor's statement as referred to in Chapter 18, § 6 of the Companies Act relating to the Board of Directors' statement and proposal on extraordinary dividend

To the general meeting of the shareholders of Svenska Handelsbanken AB (publ), corporate identity number 502007-7862

We have reviewed the Board of Directors' statement and proposal dated September 21, 2021.

The Board of Directors' responsibility for the statement and the proposal

The Board of Directors is responsible for producing the statement and the proposal pursuant to the 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 statement and the proposal without any material inaccuracies, whether they be due to improprieties or mistakes.

Auditor's responsibility

Our task is to provide our opinions regarding the extraordinary dividend 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 statement does not contain any material inaccuracies. The firms apply 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 Svenska Handelsbanken 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' statement and proposal. The auditor selects which measures will be performed, by means of, among other things, assessing the risks of there being material inaccuracies in the statement and the proposal 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 company's 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 have produced the statement and the proposal. The review includes an evaluation of appropriateness and the fairness in the Board of Directors' assumptions. We believe that the evidence that we have obtained is a sufficient and appropriate basis for our opinion.

Opinion

We believe that the statement is fair and we recommend to the general meeting of shareholders that the profit be appropriated in accordance with the Board of Directors' proposal.

Other information

The sole purpose of this statement is to satisfy the requirement imposed by Chapter 18, § 6 of the Companies Act and the statement may not be used for any other purpose.

Stockholm, September 22, 2021

Ernst & Young AB

PricewaterhouseCoopers AB

Jesper Nilsson  
Authorized public accountant

Johan Rippe  
Authorized public accountant