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AUDITOR'S REPORT

For the Restamax Plc Annual General Meeting

We have audited Restamax Plc's bookkeeping, financial statements, annual report, and administration for the financial period 1 January-31 December 2013. The financial statements include the group income statement, extensive income statement, balance sheet, calculation of changes in equity, cash flow statement and notes and also the parent company's income statement, balance sheet, financing calculation and notes.

Responsibility of the Board of Directors and the CEO

The Board of Directors and CEO are in charge of the preparation of the financial statements and the annual report and it is their responsibility to make sure that the consolidated financial statements give true and fair information in accordance with the International Financial Reporting Standards (IFRS) applied in the EU and that the financial statements and annual report give true and fair information in accordance with the Finnish regulations governing financial statements and annual reports. The Board of Directors is responsible for the appropriate organisation of the bookkeeping and financial management, and the CEO is in charge of ensuring that the bookkeeping is carried out as required by law and that financial management is organised in a reliable manner.

The Auditor's responsibilities

It is our duty to give a statement on the financial statements, consolidated financial statements and annual report based on the audit we have conducted. The Auditing Act stipulates that we follow the principles of professional ethics. During the auditing process, we have complied with the good auditing practice observed in Finland. Good auditing practice requires that we plan and conduct an audit to reach reasonable assurance about whether there are any material misstatements in the financial statements or in the annual report and whether the parent company board members or CEO have committed any acts or negligence that may result in liability for damages towards the Company or broken the Limited Liability Companies Act or the Articles of Association.

The auditing process includes measures for securing auditing evidence on the figures entailed in the financial statements and the annual report and other information presented in them. The selection of measures employed is based on the auditor's judgement, and includes an evaluation of the risk of material misstatements caused by malpractice or error. While evaluating these risks, the auditor takes into consideration the Company's internal supervision, the role of which is significant when providing financial statements that give true and fair information. The auditor evaluates internal supervision to be able to plan auditing measures that are appropriate considering the circumstances, but not with the intent of giving a statement on the efficiency of the company's internal supervision. The auditing process also entails the evaluation of the appropriateness of the accounting policies applied, the reasonability of the accounting estimates made by the operative management and the general presentation of the financial statements and the annual report.

It is our view that we have acquired an adequate amount of applicable auditing evidence to justify our statement.

Statement on the consolidated financial statements

In our statement, we submit that the consolidated financial statements give true and fair information on the group's financial position, the results of its operations and its cash flow in accordance with the International Financial Reporting Standards (IFRS) applied in the EU.

Statement on the financial statements and the annual report

In our statement, we submit that the financial statements and annual report give true and fair information on the group's and the parent company's income and financial position in accordance with the applicable Finnish regulation on the preparation of financial statements and annual reports. The information given in the annual report and financial statements are consistent.

Tampere, 28 March 2014
Deloitte & Touche Oy
Authorised Public Accountants

Hannu Mattila
APA