

# Auditor's Combined Assurance Report

## Combined Assurance Report on AB Svenska Spel's CSR Report

To the readers of Svenska Spel's CSR Report

### Introduction

We have been engaged by the Board of Directors of AB Svenska Spel to perform an examination on Svenska Spel's CSR Report for the year 2011 as included on pages 95–129 of the Annual Report. The Board of Directors and the Executive Management are responsible for ongoing activities regarding the environment, health & safety, quality, social responsibility and sustainable development, and for the preparation and presentation of the CSR Report in accordance with the applicable criteria. Our responsibility is to express a conclusion on the CSR Report based on our examination.

### The Scope of the Examination

We have performed the assurance engagement in accordance with RevR 6 Assurance of Sustainability Reports issued by Far. The objective of an audit is to obtain reasonable assurance that the information in the CSR Report is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the quantitative and qualitative information in the CSR Report. A review is mainly limited to making inquiries of personnel responsible for sustainability issues, and applying analytical and other review procedures. Hence, the conclusion based on our review procedures does not comprise the same level of assurance as the conclusion of our audit. Since this assurance engagement is combined, our conclusions regarding the audit and the review will be presented in separate sections.

Our assurance engagement includes examination of the following areas, with the purpose of either providing reasonable assurance (hereafter referred to as audit) or limited assurance (hereafter referred to as review).

1. Our review has included pages 95-129 in the Annual Report.
2. Our audit is limited to the following information:
  - a. Social responsibility – The table “Key indicators for responsible gaming” on page 110.

Our assurance, reasonable or limited, does not comprise the assumptions used by the Company or whether or not it is possible for the Company to reach certain future targets described in the report (e.g. goals, expectations and ambitions).

The criteria on which our review are based are the parts of the Sustainability Reporting Guidelines G3, published by The Global Reporting Initiative (GRI), which are applicable to the CSR Report, as well as the accounting and calculation principles that the Company has developed. We consider these criteria suitable for the preparation of the CSR Report.

### Review Procedures

The main procedures of our review have included the following:

- a. an update of our knowledge and understanding of AB Svenska Spel's organization and activities,
- b. an assessment of suitability and application of the criteria regarding the stakeholders' need for information,
- c. an assessment of the outcome of the Company's stakeholder dialogue,
- d. interviews with the responsible management, at group level, subsidiary level, and at selected business units in order to assess if the qualitative and quantitative information stated in the CSR Report is complete, accurate and sufficient,
- e. shared internal and external documents in order to assess if the information stated in the CSR Report is complete, accurate and sufficient,



- f. analytical procedures of the information stated in the CSR Report,
- g. an assessment of the Company's declared application level according to GRI guidelines,
- h. an assessment of the overall impression of the CSR Report, and its format, taking into consideration the consistency of the stated information with applicable criteria, and
- i. a reconciliation of the reviewed information with the sustainability information in the Company's Annual Report for the financial year 2011.

**Audit Procedures**

Our audit has included the following procedures:

- a. reconciliation of reported information with internal and external source documents, and performing detailed tests of the selected indicators in the table "Key indicators for responsible gaming" on page 110 in the Annual Report.

We consider the evidence collected during our examination to be sufficient and appropriate in order to support our conclusions listed below.

**Conclusions**

**Our conclusion based on our review**

Based on our procedures performed, nothing has come to our attention that causes us to believe that the information in AB Svenska Spel's CSR Report which has been subject to our review has not, in all material respects, been prepared in accordance with the above stated criteria.

**Our conclusion based on our audit**

In our opinion, the information in AB Svenska Spel's CSR Report which has been subject to our audit has, in all material respects, been prepared in accordance with the above stated criteria.

Stockholm, 16 March 2012

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