

Auditor's opinion according to Chapter 20 Section 14 of the Swedish Companies Act (2005:551) regarding the Board of Directors' statement with special redemption terms and conditions etc.

To the annual general meeting of Fingerprint Cards AB (publ.), corporate identity No 556154-2381

We have reviewed the Board of Directors' statement for special redemption terms and conditions, dated the 2021-04-22.

The Board's responsibility of the statement

The board has the responsibility to prepare the statement for special redemption terms and conditions according to the Swedish Companies Act. The Board has a responsibility to evaluate internal controls that it deems necessary for development of the proposal that demonstrate the proposal is without significant misstatement from fraud or error.

Auditor's responsibility

Our responsibility is to report on the statement for special redemption terms and conditions etc. based upon our review. We conducted the review according to FARs recommendation RevR9 "Auditor's Other Statements Pursuant to the Swedish Companies Act and the Companies regulation". This review provides an assessment of reasonable assurance that the Board's proposal does not contain material misstatements. The firm applies ISQC 1 (International Standard on quality control) and thus has a comprehensive quality control system, which includes documented policies, and procedures that comply with ethical requirements, standards of professional practice and the relevant requirements of laws and regulations.

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

The review involves the performance of procedures that obtain evidence about the financial information and other related information within the Board's statement. The auditor decides which actions to take, including by assessing the risks of material misstatement of the proposal, whether due to fraud or error. The risk assessments performed by the auditor consider internal controls relevant to the Board's proposal to design review procedures that are appropriate, but not for the purpose of providing an opinion on the effectiveness of internal controls. The review also includes an evaluation of the appropriateness of and reasonableness of the Board's assumptions. We believe that the evidence we have obtained is sufficient and appropriate as basis for our statement.

Opinion

We conclude that

- the actions taken, redemption and bonus issue, which means that neither the company's restricted equity or share capital decrease, are appropriate and that the assessments made about the effects of these actions are correct.

Other matters

This opinion is only intended to fulfill the requirements in Chapter 20 Section 14 of the Swedish Companies Act and must not be used for any other purpose.

Göteborg 28th April 2021

MOORE KLN AB

Ulf Lindesson
Authorized Public Accountant