

Unofficial English translation, the Swedish version always prevails

Statement by the auditor concerning the transfer, benefit and value etc. of the contribution in kind in accordance with Chapter 13 Section 42 of the Swedish Companies Act (2005:551)

Global Health Partner AB (publ.), corporate identity number 556757-1103 (“**the Company**”)

Assignment and allocation of responsibility

We have reviewed the Board of Director’s report submitted on 27 October 2009 which constituted the basis of the resolution of the General meeting of the shareholders on 27 November 2009 regarding a new share issue. The Board of Directors is responsible for the report and for ensuring that it is provided in accordance with Chapter 13 Section 7 of the Swedish Companies Act. Thus, the Board is responsible for the applicability, completeness and relevance of the information and the assumptions made. Our responsibility is to provide a written statement on the report based on our review in accordance with Chapter 13 Section 42 of the Swedish Companies Act. This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 13 Section 42 of the Swedish Companies Act and may not be used for any other purpose.

Focus and scope of the review

The review has been conducted in accordance with recommendation RevR 9 “The Auditor’s Other Statements Pursuant to the Swedish Companies Act and the Companies Ordinance” issued by FAR SRS (the Swedish professional institute for accountants and auditors). This recommendation requires that we have planned and performed the review in order to obtain reasonable assurance for our statement regarding the transfer of contribution in kind to the Company, the benefit and the value of the contribution in kind as well as a description of the contribution in kind and of the methods used for establishing the value of the contribution in kind. The review involves evaluating a selection of appropriate evidence. We believe that our review gives us a reasonable basis for our statement below.

Other disclosures

As presented in the report of the Board, the contribution in kind consists of 274 shares in Nordic Dental Holding AB, corporate identity number 556692-7597. As is likewise presented in the report, the Board has assessed the value of the contribution in kind on the basis of a discounted cash flow valuation and has estimated that the contribution in kind will be entered in the Company’s balance sheet at a value amounting to SEK 9,141,653. In the assessment of the Board the value of the property contributed in kind to the Company corresponds at least to the value of the shares that will be issued.

Based on the conditions pertaining on the date of the transaction, the contribution in kind will, in accordance with the applicable accounting regulations, be entered in the Company's balance sheet at a value of SEK [].

We have assessed the supporting information presented by the Board in order to be able to verify the description of the contribution in kind and the appropriateness and application of the method upon which the valuation is based. In this connection nothing has come to light that gives us any reason to question the valuation of the contribution in kind in the Board's report.

Statement

It is our opinion, based on the assessment made above, that

- a contribution in kind has been transferred to the Company
- the contribution in kind is or may be assumed to be beneficial to the Company's business operations, and
- the contribution in kind in the Board's report has not been ascribed a higher value than the actual value for the Company.

Gothenburg, [] 2009

Ernst & Young AB

Sven-Arne Gårdh
Authorised Public Accountant