

Statement by the auditor regarding the Board of Directors' report regarding the usefulness and value, etc, of the contribution in kind in accordance with Chapter 13 Section 8 of the Swedish Companies Act (SFS 2005:551)

To the Board of Directors of Global Health Partner AB (publ), reg no 556757-1103

Assignment and allocation of responsibilities

We have reviewed the Board of Directors' report dated 30 March 2011. The Board of Directors is responsible for the report and for ensuring that it is prepared in accordance with the Swedish Companies Act. Thus, the Board of Directors 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 8 of the Swedish Companies Act. This statement is provided only for the purpose of fulfilling the requirements stipulated in Chapter 13 Section 8 of the Swedish Companies Act and may not be used for any other purpose.

Direction and scope of the review

The review has been conducted in accordance with Far's Recommendation RevR 9 *The auditor's statements pursuant to the Swedish Companies Act and the Swedish Companies Ordinance*. This recommendation requires that we have planned and performed the review in order to obtain reasonable assurance for our statement regarding the report including the benefit and the value of the contribution in kind as well as a description of the contribution in kind and of the method used for establishing the value of the contribution in kind. The review involves a sample of suitable evidence. We believe that our review gives us a reasonable basis for our statement below.

Miscellaneous

As stated in the Board of Directors' report, the contribution in kind consists of 88 shares in Bariatric Center Stockholm Holding AB, reg no 556717-8644 (the "Property in Kind"). As also stated in the report, the Board of Directors has based its valuation of the Property in Kind on the Board of Directors' own assessment. As further stated in the report, it is the opinion of the Board of Directors that the valuation method applied supports the value that has been ascribed the Property in Kind, that the property has not been ascribed a higher value than the fair value for the company and that the Property in Kind is or may be assumed to be of benefit to the business of the company.

Statement

In our opinion,

- the Property in Kind is or may be assumed to be of benefit to the business of the company; and
- the Property in Kind has not been ascribed a higher value in the Board of Directors' report than the fair value for the company.

Göteborg, 11 April 2011

Ernst & Young AB

Sven-Arne Gårdh
Authorized public accountant

The English text is an in-house translation. In the event of any discrepancies between this translation and the original Swedish version, the latter shall prevail.