

## *Auditor's Report*

*This is a translation of the Swedish original*

To the annual general meeting of the shareholders of Elekta AB, corporate identity number 556170-4015 We have audited the annual accounts, the consolidated accounts, except the corporate governance statement on pages 69–75, the accounting records and the administration of the Board of Directors and the President and CEO of Elekta AB for the year 2010-05-01 – 2011-04-30. The annual accounts and the consolidated accounts of the company are included in the printed version of this document on pages 63–111. The Board of Directors and the President and CEO are responsible for these accounts and the administration of the company as well as for the application of the Annual Accounts Act when preparing the annual accounts and the application of international financial reporting standards IFRSs as adopted by the EU and the Annual Accounts Act when preparing the consolidated accounts. Our responsibility is to express an opinion on the annual accounts, the consolidated accounts and the administration based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in Sweden. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual accounts and the consolidated accounts are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the accounts. An audit also includes assessing the accounting principles used and their application by the Board of Directors and the President and CEO and significant estimates made by the Board of Directors and the President and CEO when preparing the annual accounts and consolidated accounts as well as evaluating the overall presentation of information in the annual accounts and the consolidated accounts. As a basis for our opinion concerning discharge from liability, we examined significant decisions, actions taken and circumstances of the company in order to be able to determine the liability, if any, to the company of any Board member or the President and CEO. We also examined whether any Board member or the President and CEO has, in any other way, acted in contravention of the Companies Act, the Annual Accounts Act or the Articles of Association. We believe that our audit provides a reasonable basis for our opinion set out below.

The annual accounts have been prepared in accordance with the Annual Accounts Act and give a true and fair view of the company's financial position and results of operations in accordance with generally accepted accounting principles in Sweden. The consolidated accounts have been prepared in accordance with international financial reporting standards IFRS as adopted by the EU and the Annual Accounts Act and give a true and fair view of the group's financial position and results of operations. Our opinions do not cover the Corporate Governance statement on pages 69–75. The Board of Directors' report is consistent with the other parts of the annual accounts and the consolidated accounts.

We recommend to the annual meeting of shareholders that the income statement and balance sheet of the Parent Company and the Group be adopted, that the profit of the Parent Company be dealt with in accordance with the proposal in the Board of Director' Report and that the members of the Board of Directors and the President and CEO be discharged from liability for the financial year.

### **Report of Corporate Governance Statement**

It is the Board of Directors and the President and CEO who is responsible for the Corporate Governance statement on pages 69–75 and that it has been prepared in accordance with the Annual Accounts Act. As a basis for our opinion that the Corporate Governance statement has been prepared and is consistent with the other parts of the annual accounts and the consolidated accounts, we have read the Corporate Governance statement and assessed its statutory content based on our knowledge of the company. A Corporate Governance statement has been prepared and its statutory content is consistent with the other parts of the annual accounts and the consolidated accounts.

Stockholm, August 9, 2011

Deloitte AB  
Jan Berntsson  
*Authorized Public Accountant*