

>> Year-End Report January – December, 2008

January – December, 2008

- *Strong sales growth (+118 percent)*
- *Strong margin improvement (EBITDA margin of 14 percent)*
- *Acquisition of SysTech International in the U.S. completed*
- *Agreement signed with regards to the takeover of BIMA's workshop equipment division from Volvo Personbilar*

Full Year (January – December, 2008)

- Sales increased to SEK 145.0 million (66.5), equivalent to a growth of 118.0 percent
- EBITDA increased to SEK 20.0 million (6.0)
- EBITDA margin increased to 13.8 percent (9.1)
- Net earnings amounted to SEK 4.5 million (3.7)
- Earnings per share after dilution amounted to SEK 0.03 (0.06)
- The total number of shares outstanding at the end of the period was 193,062,046 (64,181,571) after dilution and the average number of shares outstanding during the period amounted to 143,783,163 (59,872,918)
- The Board suggests to the Annual General Meeting that no dividend shall be paid out for 2008

Reporting Period (October – December, 2008)

- Sales increased to SEK 47.5 million (22.7), equivalent to a growth of 108.8 percent
- EBITDA amounted to SEK 3.5 million (4.0)
- EBITDA margin amounted to 7.3 percent (17.6)
- Net earnings amounted to SEK 1.7 million (2.2)
- Earnings per share after dilution amounted to SEK 0.01 (0.03)
- The total number of shares outstanding at the end of the period was 193,062,046 (64,181,571) after dilution and the average number of shares outstanding during the period amounted to 193,062,046 (64,181,571)

Notable Events During the Reporting Period (October – December, 2008)

On November 26, 2008, Opus signed an agreement to take over Bilmateriel AB's (BIMA) operations of workshop equipment sales and support to both Volvo dealers as well as to independent garages. The business generates an annual turnover of around SEK 100 million with good profitability. Opus took over the operations starting January 1, 2009. As a part of the transition BIMA transferred 18 existing Volvo employees, inventories of workshop equipment and spare parts, the existing order backlog and the right to use the BIMA trademark in combination with the Opus brand. Furthermore, the parties have signed a five-year cooperation agreement with regard to the development of future workshop concepts at Volvo dealers. The takeover is expected to have an immediate positive impact on earnings per share.

On the 20th of November, 2008, Märtha Josefsson was elected as a new Board member in Opus. The decision was made at an extraordinary general meeting. Furthermore, Board members Jörgen Hentschel and Henrik Wagner Jörgensen have decided to resign from the Board. The above changes to the Board are a part of the preparations for an initial public offering on OMX and an action to adapt the Board to the OMX regulations with regards to independence of the members from the company and the company's management.

During 2008, preparations for a re-listing to OMX Smallcap were initiated. During the year both costs (approx. SEK 2 million) and time have been devoted to the project. It is the Board's intention to continue the project and complete the re-listing during 2009.

Other Notable Events During the Full Year (January – December, 2008)

Nordic

During the first quarter the company experienced a breakthrough within equipment for vehicle emission testing. In connection to the AUTO exhibition in Gothenburg 2008, Opus Prodox was informed that A-Katsastus, the Finnish equivalent to Svensk Bilprovning AB, had approved Opus equipment for vehicle emission testing. The approval marks a breakthrough in the Finnish market for Opus and the company's Finnish distributor Suomen Työkalu Oy. Sales to A-Katsastus have been good during the year.

Sales to Svensk Bilprovning AB in Sweden have been weaker during a period as Svensk Bilprovning AB has been awaiting a decision regarding their future. Opus expects that the market for equipment to vehicle inspection testing will increase strongly when the vehicle inspection market is opened up for private participants by 2010, as this will lead to additional test lines according to a study by McKinsey on behalf of the Swedish government.

Other Europe

Within the business area Fleet Management, during the month of May, Opus received its first order for the company's new version of the log TripLogPRO, an electronic driver's log that also includes GPS and map programs. A new version of the TripLogPRO was launched during the CEBIT exhibition earlier this year and BMW became the first customer of this product. The system is specially tailored for the DACH region, namely Germany, Austria and Switzerland. The order was worth SEK 1.5 million. BMW also expressed a desire to brand the product as "BMW" to increase the impact on the market.

In June, 2008, Opus won a public procurement in Poland through its distributor WSOP regarding test equipment for exhaust-emission tests and analysis, to be delivered to vocational schools for mechanics. The order was worth SEK 2.0 million and was delivered in full during the third quarter.

In September, 2008, Opus Group completed its largest international marketing campaign ever by participating at the Automechanika exhibition in Frankfurt. More than SEK 1 million was invested in the exhibition by Opus, which burdens this year's result. The exhibition was very successful and Opus expects to see an impact from this campaign on sales during the coming years.

North America and the Acquisition of SysTech

On April 9, 2008, Opus announced that an agreement had been signed to acquire SysTech International in the United States. By acquiring SysTech International Opus becomes a leading supplier of complete solution for automotive emission and safety inspection programs. The acquisition is expected to enhance Opus' possibilities for further international expansion and establishes the company on the North American market. SysTech International is one of the fastest growing companies in the American vehicle inspection market and reported a turnover of approx. SEK 113 million and an EBITDA margin (Earnings before interest, taxes, depreciation and amortization) of approx. 23 percent in 2007.

At the extraordinary general meeting on April 25, 2008, the meeting decided to approve the Boards decision as per April 7, 2008, of a directed share issue to the sellers of SysTech, totalling 20,000,000 shares for a subscription price of SEK 3.00 per share (a total of SEK 60.00 million) and a directed share issue to institutional investors for a total of 21,125,000 shares for a subscription price of SEK 2.00 per share (a total of SEK 42.25 million). The weighted average subscription price for both issues was SEK 2.49 per share. The meeting agreed to authorize the Board, until the next Annual General Meeting, to decide on a rights issue to partly finance the acquisition of SysTech.

On April 29, 2008, the acquisition of American SysTech International was carried out according to plan. The purchase price of SEK 226 million was financed through two successful new directed share issues, debt financing from Nordea and a vendor's note to the sellers.

In May, 2008, the company carried out a new share issue with preferential right for the existing shareholders, as decided by the Board, with the right to subscribe for five (5) new shares for six (6) existing shares in Opus at a subscription price of SEK 1.20 per share. The rights issue was oversubscribed by 16 percent. In total 87,755,475 shares were issued and the company was provided SEK 105,306,570 before issuing costs. The vendor's note for the SysTech acquisition of SEK 46 million and the bridge financing provided by Nordea of SEK 30 million was paid off as planned on June 13, 2008.

During the third quarter, the delivery of 5,000 systems for Remote OBD to Oregon in the U.S. was completed. Installation of the antenna system was initiated during the fourth quarter of 2008. Remote OBD is one of the Opus Group's patented technologies that automates and simplifies environmental testing and control of vehicles. Several U.S. states have shown an interest in Remote OBD and the company's management believes that this technology may be one of the company's most important going forward.

In the U.S., vehicle inspection is privatized and operated in a number of counties and states. Opus sees a strong trend in that the number of counties conducting environmental testing in the U.S. will increase as environmental awareness has increased and the number of areas that exceed the permitted levels of air quality also has increased. The new democratic administration is considered to have a positive impact on the general trend to introduce more environmental measures.

Asia and Pacific

The company has decided on a conscious effort in emerging markets where management considers that the need for environmental testing equipment and vehicle inspection will grow in the next 10-year period.

In the beginning of the year, Opus signed an agreement with New Zealand's largest vehicle inspection company regarding the supply of equipment for vehicle emission testing of vehicles. The agreement was signed by Opus New Zealand distributor Sulco. Opus won two of three completed procurements concerning the delivery of equipment to testing stations in New Zealand. The equipment was supplied by Opus during the spring and will be used for environmental testing of imported cars. This will be a good reference case for future expansion within the region.

During April, 2008, Opus expanded its presence in the Chinese and Asian market (APAC) by appointing a sales and marketing director in Asia to identify the market opportunities for environmental test equipment for vehicles and to build up sales in the region with a focus on China.

Notable Events after the End of the Period

The takeover of Bilmateriel AB's (BIMA) workshop equipment division was completed according to plan during the month of January, 2009.

Outlook 2009

Automotive Test Equipment

In this business segment the company experienced a downturn during the second half of 2008. It is management's judgement that the weaker sales are a result of the current global economic situation which has caused customers to be more careful with regard to new investments. The end customers in this business segment are to a certain extent car dealers which have been hit by lower car sales volumes. At the same time car owners are expected to repair their cars to a greater extent which can lead to higher demand for test equipment and to some extent mitigate the foreseen downturn.

The different geographical markets provide mixed signals for 2009 but management expects the downturn on the equipment side to continue during the year whilst some compensation can be obtained through some new customers and markets which were gained during the Automechanika exhibition in September 2008.

To respond to the lower demand for test equipment, management has initiated a review of rationalisation possibilities between Opus' Swedish and Danish operations and the opportunities to move more production to the company's production facility in China in order to improve the gross margins.

Starting January 1, 2009, Opus Bima AB (previously BIMA's workshop equipment division) became part of the Opus Group. Management has made a conservative budget for 2009 and the unit is expected to contribute positively to this year's results.

Vehicle Inspection Systems

The Opus Group runs Vehicle Inspection programs primarily in the U.S.. No downturn has been experienced despite the turmoil on the U.S. financial markets. The business is stable and independent of the general economic climate. During the fourth quarter, SysTech delivered good results exceeding their targets and a further strengthening of the USD can further impact the results positively during 2009.

The Remote OBD project in Oregon continues as planned and started generating income in 2008. Several other states have also shown interest in Remote OBD and it is the management's opinion that the shift to a democratic president will have a positive impact on increased environmental investments and testing in the U.S.

During 2008, the work of presenting SysTech's technology to other customers on the global market was initiated. This work continues during 2009.

Fleet Management & Telematics

Sales volume of electronic driver's logs to BMW have been lower than expected during 2008 but steadily increasing over the year. For 2009 a new driver's log under the "BMW brand" is being developed. The new BMW version is expected to lead to higher sales volumes through better penetration of distributors as a BMW product.

During 2009 Opus' product portfolio will expand. New products that will be launched during the year include an Alcolock, "Triplog Alco Lock", which combines the Alcolock function with the electronic driver's log. Another new product is an Alcometer which will have the same precision as the ones the police use and with a competitive price.

Opus Group

Following the takeover of Bilmateriel AB's workshop equipment division, Opus' income distribution will change whereas a larger portion of the company's revenues will originate from equipment sales which have a lower profitability than the systems side.

The Board of Opus is however of the opinion that the expansion opportunities for the systems side, primarily in the U.S., remain attractive and have therefore chosen not to revise the financial targets which were approved during this spring and which were presented in connection to the acquisition of SysTech.

The Board would however like to point out that the company's profitability target based on an EBITDA margin exceeding 20 percent relates to an average over the coming three-year period and that the company may during the early stage of that period be below the target.

Opus' financial targets:

- Average annual net sales growth of 30-40 percent during the next three-year period (2009-11), including both organic and acquisition driven growth
- Turnover of SEK 500 million by 2012
- Average EBITDA margin above 20 percent during the next three-year period (2009-11)

During 2008, preparations for a re-listing to OMX Smallcap were initiated. During the year both costs and time have been devoted to the project. It is the Board's intention to continue the project and complete the re-listing during 2009.

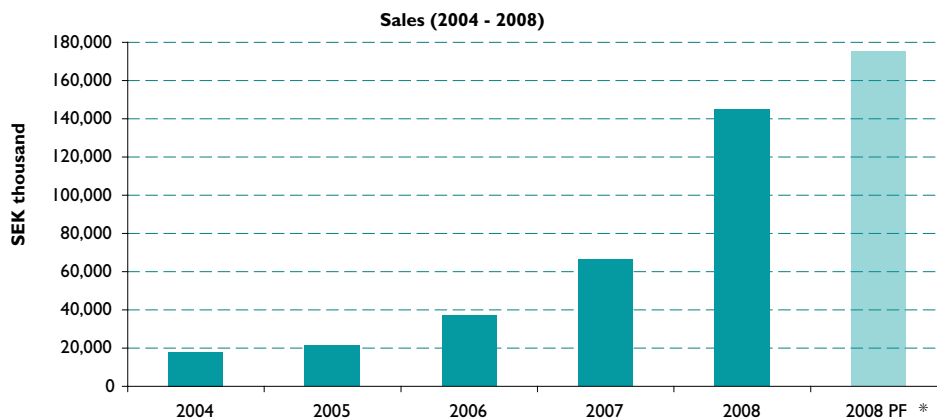
Comments to the Reporting Period, October – December, 2008, and the Full Year 2008

Sales

Sales for the current reporting period, October – December, 2008, amounted to SEK 47.5 million (22.7). This represents a sales growth of approx. 109 percent. The increase can be attributed partly to the acquisition of SysTech International in the United States, which is included from April 30 in the consolidated accounts.

For the financial year, sales amounted to SEK 145.0 million (66.5). This represents a sales growth of approx. 118 percent.

On a pro forma basis sales for the full year amounted to approx. SEK 175 million.



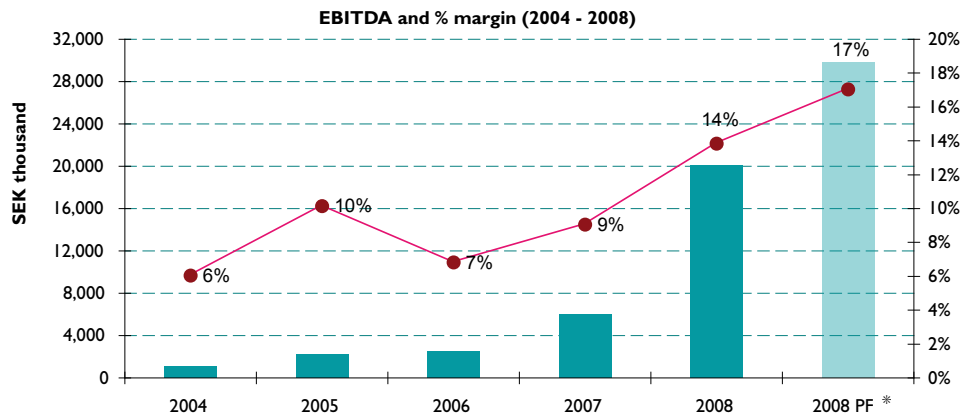
* SysTech is consolidated in the 2008 accounts starting April 30. In the 2008 PF (pro forma), sales for SysTech during May-Dec has been annualised in local currency through extrapolation and then converted to SEK using the average fx-rate (USD/SEK 6.58) for the full year.

Results

Earnings before interest, taxes, depreciation and amortization (EBITDA) amounted to SEK 3.5 million (4.0) for the current reporting period, October – December, 2008. The EBITDA margin amounted to 7.3 percent (17.6). The 2008 fourth quarter EBITDA includes one-off costs of approx. SEK 2.0 million (0.0) relating to the OMX re-listing project and write-downs of inventory and accounts receivables of approx. SEK 2.0 million (0.1).

Earnings before interest, taxes, depreciation and amortization (EBITDA) amounted to SEK 20.0 million (6.0) for the financial year. The EBITDA margin increased to 13.8 percent (9.1). The 2008 full year EBITDA includes one-off costs of approx. SEK 2.0 million (0.0) relating to the OMX re-listing project and write-downs of inventory and accounts receivables of approx. SEK 2.5 million (0.1).

On a pro forma basis EBITDA for the full year amounted to approx. SEK 30 million, equivalent to an EBITDA margin of approx. 17 percent.



* SysTech is consolidated in the 2008 accounts starting April 30. In the 2008 PF (pro forma), sales and EBITDA for SysTech during May-Dec has been annualised in local currency through extrapolation and then converted to SEK using the average fx-rate (USD/SEK 6.58) for the full year.

Acquired IP rights are written-off over five years, which affects the Group's earnings negatively. In connection to the SysTech acquisition the company acquired IP rights of USD 12.3 million. During the fourth quarter the write-offs relating to these IP rights amounted to approx. SEK 4 million (USD 0.6 million). For this reason, the company uses EBITDA, which excludes these write-offs, as a key performance measurement of the Group's profitability.

Investments

No specific investments in addition to current ongoing development projects and the acquisition of SysTech were completed during the year.

Dividend

Considering Opus' growth plans the Board will suggest to the Annual General Meeting that no dividend shall be paid out for 2008.

Financial Position and Liquidity

The equity ratio amounted to approximately 69 percent (62) at the end of the financial year. The cash flow from operating activities amounted to SEK 5 million (-12) for the full year and cash and cash equivalents at the end of the period amounted to SEK 6 million (4).

Annual General Meeting 2009

The Annual General Meeting will take place at 19:00 (CET) on Wednesday May 27, 2009, at Elite Park Avenue Hotel (the Taube hall), Kungssportsavenyn 36-38, SE-400 15 Gothenburg. Registration to the Annual General Meeting starts at 18:00 (CET). Notice will be publicized through a press release and on the company's web page, and will be announced in Post- och Inrikes Tidningar and Dagens Industri.

Accounting Policies

This interim report was prepared in accordance with IFRS. For information about the accounting policies applied please refer to the 2007 annual report. The accounting policies are unchanged from those applied in 2007.

Accounting Estimates and Assumptions

The preparation of financial reports in accordance with IFRS requires the Board of Directors and Management to make estimates and assumptions that affect the application of accounting principles and the carrying amounts of assets, liabilities, revenue and expenses. Actual outcomes may deviate from these estimates.

Financial Information 2009

May 20, 2009, Interim report 1st quarter 2009
May 27, 2009, Annual General Meeting 2009
August 27, 2009, Interim report 2nd quarter 2009
November 26, 2009, Interim report 3rd quarter 2009
February 25, 2010, Year-end report 2009

The annual report 2008 is expected to be published on or before May 13, 2009.
The annual report will be made available to the public on the company's website www.opus.se.

This report has been subject to auditors' review.

Gothenburg, February 23, 2009

Magnus Greko
President and CEO

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Opus Prodox AB in Brief

The Opus Group is in the business of developing, producing and selling products and services within the business segments Automotive Test Equipment, Vehicle Inspection Systems and Fleet Management for the global market. The products include emission analyzers, diagnostic equipment, brake testers, wheel alignment, automatic test lines, vehicle databases, Fleet Management systems, electronic driver log systems, and alco-locks. Services include management of mandatory vehicle inspection programs. The Group sells its products and services in more than 50 countries all over the world and currently employs around 170 persons. The turnover for 2008 (pro forma acquisitions) was SEK 175 million. Opus shares are listed on First North (Stockholm Stock Exchange) under the ticker OPUS.

GROUP CONSOLIDATED INCOME STATEMENT

	2008-10-01	2008-01-01	2007-10-01	2007-01-01
SEK thousand	2008-12-31	2008-12-31	2007-12-31	2007-12-31
Operating income, etc.				
Net sales	46,519	143,978	22,732	66,525
Other operating income	938	1,014	0	0
	47,457	144,992	22,732	66,525
Operating expenses				
Raw materials, supplies and commodities	-19,454	-54,581	-10,365	-36,623
Other external costs	-10,233	-28,141	-3,561	-8,050
Personnel costs	-14,307	-42,228	-4,810	-15,827
	-43,994	-124,950	-18,737	-60,499
Earnings before interest, taxes, depreciation and amortization (EBITDA)*				
	3,463	20,042	3,996	6,026
Depreciation and amortization	-5,396	-13,926	-253	-470
Operating profit (EBIT)				
	-1,933	6,116	3,743	5,556
Results from financial investments				
Other interest income and similar items**	4,437	4,521	123	194
Interest expense and similar charges	-807	-4,801	-271	-686
	3,630	-280	-148	-492
Profit after financial items				
	1,697	5,836	3,595	5,064
Current Tax / Deferred tax	42	-1,385	-1,393	-1,393
Net earnings				
	1,739	4,451	2,202	3,671
Earnings per share before dilution	0.009	0.031	0.034	0.061
Earnings per share after dilution	0.009	0.031	0.034	0.061
Number of shares at period end, before dilution	193,062,046	193,062,046	64,181,571	64,181,571
Number of shares at period end, after dilution	193,062,046	193,062,046	64,181,571	64,181,571
Average number of shares, before dilution	193,062,046	143,783,163	64,181,571	59,872,918
Average number of shares, after dilution	193,062,046	143,783,163	64,181,571	59,872,918

* The 2008 fourth quarter EBITDA includes one-off costs of approx. SEK 2.0 million (0.0) relating to the OMX re-listing project and write-downs of inventory and accounts receivables of approx. SEK 2.0 million (0.1).

The 2008 full year EBITDA includes one-off costs of approx. SEK 2.0 million (0.0) relating to the OMX re-listing project and write-downs of inventory and accounts receivables of approx. SEK 2.5 million (0.1).

** During the fourth quarter 2008 the company realised a one-time capital gain of SEK 3.3 million (0.0) from selling a USD currency swap that was purchased in connection to the acquisition of SysTech in April 2008.

GROUP CONSOLIDATED BALANCE SHEET

SEK thousand	2008-12-31	2007-12-31
ASSETS		
Fixed assets		
Intangible assets		
Intellectual property rights	82,944	0
Goodwill	158,714	11,671
Capitalized expenses for research, etc.	6,523	6,958
	<u>248,181</u>	<u>18,629</u>
Tangible assets		
Property	35,795	0
Inventory, machinery and other technical fixed assets	16,818	2,327
	<u>52,613</u>	<u>2,327</u>
Financial assets		
Other long-term securities holdings	0	143
Other long-term receivables	299	0
	<u>299</u>	<u>143</u>
Total fixed assets	301,093	21,099
Current assets		
Inventories, etc.		
Raw materials, supplies and commodities	40,315	22,466
	<u>40,315</u>	<u>22,466</u>
Other current assets		
Accounts receivable	21,376	17,047
Other current assets	1,913	2,339
Prepaid expenses and accrued income	6,174	791
	<u>29,463</u>	<u>20,177</u>
Cash and cash equivalents	5,880	4,011
Total current assets	75,658	46,654
TOTAL ASSETS	376,751	67,753

GROUP CONSOLIDATED BALANCE SHEET cont.

KSEK	2008-12-31	2007-12-31
EQUITY AND LIABILITIES		
Shareholders' equity		
Share capital	3,861	1,284
Other contributed capital	229,250	33,036
Exchange rate differences	13,977	27
Retained profits	7,488	3,817
Net income for the period	4,451	3,671
Total shareholders' equity	259,027	41,835
Provisions		
Deferred tax	217	237
	217	237
Long-term liabilities		
Credit facilities	10,107	5,500
Liabilities to financial institutions	79,263	4,106
Total long-term liabilities	89,370	9,606
Short-term liabilities		
Liabilities to financial institutions	218	1,388
Accounts payable	13,514	8,329
Tax liabilities	553	1,518
Other short-term liabilities	6,779	2,823
Accrued expenses and deferred income	7,073	2,017
Total short-term liabilities	28,137	16,075
TOTAL EQUITY AND LIABILITIES	376,751	67,753

CASH FLOW STATEMENT

	2008-01-01	2007-01-01
SEK thousand	2008-12-31	2007-12-31
OPERATING ACTIVITIES		
Operating profit (EBIT)	6,116	5,556
Adjustment for non cash flow items	15,885	1,945
Proceeds of interest and similar items	4,521	194
Interest paid and similar charges	-4,801	-686
Income tax paid	-1,385	-1,156
Cash flow from operating activities before changes in working capital	20,336	5,853
Inventory	-8,216	-13,876
Accounts payable	5,597	-10,871
Other current assets	-3,750	-877
Short-term liabilities	-8,829	7,538
Change in net working capital	-15,199	-18,086
Cash flow from operating activities	5,137	-12,233
INVESTMENT ACTIVITIES		
Acquisition of subsidiaries, note 1	-237,657	-11,671
Capitalized development costs	-2,002	-2,944
Acquisition of intellectual property rights	-271	-
Acquisition of tangible fixed assets	-2,017	-1,920
Acquisition of financial fixed assets	-156	-143
Disposal of financial fixed assets	-	21
Cash flow from investment activities	-241,832	-16,657
FINANCING ACTIVITIES		
New share issues	198,791	19,216
New debt	58,061	7,271
Repayment of debt	-16,659	-
Repayment of conditional shareholders' contributions	-	-999
Change in short term financial liabilities	-1,170	851
Cash flow from financing activities	239,024	26,339
CHANGE IN CASH AND CASH EQUIVALENTS		
Cash and cash equivalents at the beginning of the period	4,011	6,535
Exchange rate differences in cash and cash equivalents	-460	27
Cash flow from operating activities	5,137	-12,233
Cash flow from investment activities	-241,832	-16,657
Cash flow from financing activities	239,024	26,339
Cash and cash equivalents at the end of the period	5,880	4,011

Additional information

Note 1. Acquisition of subsidiaries

During the year, the American companies SysTech International LLC and TriLen LLC were acquired. The value of the acquired assets and liabilities were according to the purchase price allocation analysis the following:

Intellectual property rights	74,132
Goodwill	147,073
Property	27,893
Tangible assets	11,386
Accounts receivable	8,427
Inventories	6,329
Other current assets	687
Cash and cash equivalents	7,029
Long-term liabilities	-19,268
Short-term liabilities	-19,002
Paid purchase price*	244,686
Cash and cash equivalents in acquired companies	-7,029
Effect on the Group's cash and cash equivalents	237,657

* Includes transaction costs of approx. SEK 11 million.

CHANGE IN EQUITY FOR THE GROUP

SEK thousand	Number of shares outstanding	Share capital	Other contributed capital	Exchange rate differences	Retained earnings	Total equity
Equity 2007-01-01	54,845,679	1,097	14,007	0	4,795	19,899
New share issues	9,335,892	187	19,118		0	19,305
Issue costs			-89		0	-89
Repaid shareholders contributions					-999	-999
Exchange rate differences				27	21	48
Net income					3,671	3,671
Equity 2007-12-31	64,181,571	1,284	33,036	27	7,488	41,835

SEK thousand	Number of shares outstanding	Share capital	Other contributed capital	Exchange rate differences	Retained earnings	Total equity
Equity 2008-01-01	64,181,571	1,284	33,036	27	7,488	41,835
New share issues	128,880,475	2,577	204,980		0	207,557
Issue costs			-8,766		0	-8,766
Exchange rate differences				13,950	0	13,950
Net income					4,451	4,451
Equity 2008-12-31	193,062,046	3,861	229,250	13,977	11,939	259,027

KEY RATIOS FOR THE GROUP

		2008-01-01	2007-01-01
		2008-12-31	2007-12-31
Sales growth	%	118.0	80.2
Growth in total assets	%	456.1	125.9
EBITDA margin	%	13.8	9.1
Operating profit margin (EBIT)	%	4.2	8.4
Net profit margin	%	4.0	7.6
Equity ratio	%	68.8	62.0
Debt ratio (financial liabilities)	times	0.3	0.3
Quick ratio	%	126	150
Current ratio	%	269	290
Interest cover ratio	times	2.2	8.4
Average number of employees*	no.	145	50
Sales per employee	SEK thousand	1,000	1,330
Value added per employee	SEK thousand	430	428
EBITDA per employee	SEK thousand	138	121
Earnings per employee	SEK thousand	40	101
Number of shares at period end**	no.	193,062,046	64,181,571
Average number of shares**	no.	143,783,163	59,872,918
Earnings per share**	SEK	0.031	0.061

* Number of full time equivalents.

** Number of shares and earnings per share amount to the same figures before and after dilution as the outstanding share options (Share option program 2007:1 and 2007:2) are considered not to have any dilutive impact, this as the strike price for the options exceed the average price for the shares during the period (IAS 33).

AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM REPORT

Introduction

I have reviewed the interim report for Opus Prodox AB (publ) for the period 2008-01-01 - 2008-12-31. It is the Board of Directors and the Managing Director who are responsible for the presentation of this interim report in accordance with IAS 34. My responsibility is to express a conclusion on this interim report based on my review.

The Scope of the Review

I have conducted my review in accordance with the Standard on Review Engagements, SÖG 2410, Review of the Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Federation of Authorized Public Accountants. A review of the interim report consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially smaller and less in scope compared to an audit conducted according to Standards on Auditing in Sweden (RS) and other generally accepted auditing practices. The procedures performed in a review do not enable me to obtain a level of assurance that would make me aware of all significant matters that might be identified in an audit. Accordingly, the conclusion expressed based on a review does not constitute the same level of assurance as a conclusion based on an audit.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the interim report, in all material respects, is not prepared for the Group in accordance with IAS 34.

Gothenburg, Sweden, February 23, 2009

Lennart Persson
Authorized Auditor
BDO Nordic