

Stockholm den 7 augusti 2008

Emission av aktier till Deccan Value Advisors som vederlag för emissionsgaranti

Med stöd av extrastämmans bemyndigande har IBS' styrelse beslutat om emission av aktier till Deccan Value Advisors som vederlag för den emissionsgaranti som Deccan utställde i samband med den nyligen avslutade företrädesemissionen.

Styrelsens beslut innebär att 1 162 329 nya B-aktier utges till Deccan, varvid kvittning sker mot Deccans fordran på garantiprovision om 11 147 106 kronor i enlighet med det träffade garantiavtalet. Teckningskursen motsvarar 9,59 kronor per aktie och har bestämts i enlighet med avtalet och emissionsbemyndigandet.

För mer information kontakta:

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Kort om IBS

Mer än 30 års erfarenhet av supply chain management har gjort IBS till en ledande totalleverantör av affärssystem. IBS huvudsakliga fokus är på medelstora och stora distribuerande företag samt säljande och tillverkande företag inom internationella koncerner, främst inom branscher som; automotive, elektronik, förlag, industri, livsmedel, läkemedel, papper och partihandel. Mer än 5 000 kunder i ett 40-tal länder drar nytta av IBS lösningar för snabb och mätbar avkastning på sina IT-investeringar.

På den nordiska marknaden har IBS ca 600 anställda som utgör en gemensam resurspool för infrastruktur, försäljning och konsulttjänster. Utöver de internationella branschriktningarna, satsar vi även i Norden på detaljhandel, energi, såg- och träindustrin samt transport.

IBS B-aktie är listad på OMX Nordic Exchange Stockholm. För mer information, besök gärna www.ibs.se

IBS CORPORATE HEADQUARTERS

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Fairness opinion given by Carnegie Investment Bank AB

The Board of Directors of
IBS AB

Stockholm 4 August, 2008

The Board of IBS AB (publ) ("IBS", and together with its subsidiaries the "IBS Group") has requested Carnegie Investment Bank AB ("Carnegie") to provide an opinion as to the fairness, from a financial point of view, of the terms of the offer, as defined below. (the "Offer").

Deccan Value Advisors announced on 30 June, 2008, that it had increased its shareholding in IBS to above 30.0 percent of the votes. Thus, in accordance with the provisions governing mandatory bids, Deccan Value Advisors made a public cash offer to the shareholders of IBS. According to the offer document dated 11 July, 2008 (the "Offer Document") the shareholders of IBS are offered to tender all their shares in IBS to Deccan for a consideration of SEK 9.64 (the "Offer Price") in cash per share. The Offer Price is subject to adjustment should IBS pay any dividend or in any other way distribute or transfer funds to shareholders before settlement of the Offer. The implementation of the Offer is contingent upon all necessary permits, approvals, decisions and other measures by governmental authorities or suchlike. Settlement is intended to take place on 22 August, 2008.

Carnegie has as a basis for this opinion, regarding the financial terms, reviewed and considered i.a.:

- i) a press release dated 30 June, 2008 and an offer document dated 11 July, 2008 containing i.a. the terms and conditions of the Offer;
- ii) the audited annual report for IBS for the financial year 2007; and the unaudited interim report for the period ended 30 June, 2008;
- iii) internal financial analyses and forecasts prepared by the management of IBS relating to the IBS Groups business;
- iv) discussions with senior management of the IBS Group concerning the past and present activities, financial position, investment requirements and future prospects of the IBS Group;
- v) official information concerning share prices and turnover in the IBS share;
- vi) official information from OMX Nordic Exchange Stockholm concerning public offers for certain other companies listed on OMX Nordic Exchange Stockholm;
- vii) information i.a. from external sources, regarding listed companies comparable with IBS as well as information regarding terms and conditions for acquisitions of companies comparable with IBS;
- viii) other information concerning the past and present activities of the IBS Group as well as such other information which Carnegie has deemed necessary or appropriate to take into account as basis for this opinion.

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Carnegie has assumed and relied upon, without independent verifications, the accuracy and completeness of the information, which was publicly available or furnished to us by IBS, or otherwise reviewed, by Carnegie for the purposes of this opinion. Carnegie's opinion is necessarily based on financial, regulatory, market and other conditions as in effect on, and the information made available to us as of the date hereof. The circumstances on which this

Board of Directors of IBS. Carnegie expresses no view as to such financial analyses, forecasts or projections or the assumptions on which they are based.

Based upon and subject to the foregoing, it is our opinion, as of the date hereof, that the Offer is not fair from a financial point of view for the shareholders of IBS. Carnegie does not hereby express any opinion or any recommendation as to whether or not holders of shares should accept the Offer.

Carnegie is acting as advisor to the Board of Directors of IBS in respect of the Offer. Carnegie is engaged in securities sales and trading as defined and regulated by applicable Swedish law. This includes e.g. sales and trading in securities and other financial instruments for Carnegie's own benefit or on behalf of other parties and Carnegie may, in the normal course of its securities sales and trading operations, trade or take positions in securities directly or indirectly affected by the Offer.

This opinion is addressed to the Board of Directors of IBS and is solely intended as a basis for the Board's deliberations and decision in respect of the Offer and the opinion may not, without prior consent from Carnegie, be invoked or used for any other purpose and, pursuant to such consent, only be used or invoked in its entirety. This opinion is governed by Swedish law and any dispute relating thereto shall be settled exclusively by Swedish courts.

CARNEGIE INVESTMENT BANK AB (publ)
Investment Banking

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