

NOTE 23. Exchange rate effects

EXCHANGE RATE DIFFERENCES IN SHAREHOLDERS' EQUITY

	2004			2003		
	Other monetary reserves	Special reserves	Total	Other monetary reserves	Special reserves	Total
Opening in shareholders' equity Jan. 1	1,100	-903	197	2,025	-588	1,437
Change during the year	-420	-203	-623	-865	32	-833
Tax effect for the year, net	-	-28	-28	-	53	53
Total change during the year	-420	-231	-651	-865	85	-780
CLOSING IN SHAREHOLDERS' EQUITY, DEC. 31	680	-1134	-454	1,160	-503	657

EXCHANGE RATE DIFFERENCES IN INCOME STATEMENT

Exchange rate differences which arise in operations are reported in the income statements and amount to:

	2004		2003	
	2004	2003	2004	2003
Other operating revenue	35	38	-	3
Other operating expenses	-39	-30	-	-
Result from other securities and derivatives classified as fixed assets	-	-	-	-
Other interest revenue and similar income	-8	-12	-	-
Interest expenses and similar costs	-	-3	-	-
EXCHANGE RATE DIFFERENCES IN INCOME STATEMENT	-3	-7	-	-3

The consolidated balance sheet and income statement are affected by fluctuations in subsidiaries' currencies against the Swedish krona. Group operating revenue and EBITDA are distributed among the following currencies:

	Operating revenue		EBITDA	
	2004	2003	2004	2003
SEK	9,738	9,988	3,653	3,681
EUR	22,306	18,288	2,267	1,362
Other	13,552	9,095	688	867
TOTAL	45,596	37,371	6,608	5,910

A 1% currency movement against the Swedish krona affects the group's operating revenue and EBITDA on an annual basis by SEK 335 (2003: 272) million and SEK 30 (2003: 20) million respectively. In 2004, Tele2's results were mainly affected by fluctuations in NOK, USD, DML and GBP. Operating revenue and EBITDA were negatively affected by SEK -227 (2003: -627) million and SEK -23 (2003: -17) million in 2004 (compared with results measured at stable exchange rates during the year).

The change rates used to translate income statements and balance sheets to SEK are shown below:

	Income Statement		Balance Sheet	
	2004	2003	Dec. 31, 2004	Dec. 31, 2003
GBP	13.4960	13.3946	12.7100	12.9125
USD	7.3496	8.0894	6.6225	7.2750
EUR	9.1268	9.1250	9.0070	9.0940
CHF	5.9125	6.3043	5.8070	5.8285
DKK	1.2267	1.2280	1.2315	1.2215
NOK	1.0905	1.1418	1.0880	1.0808
ISK	0.5813	0.5802	0.5755	0.5800
PLN	13.7283	14.2559	12.5000	13.6000
LTL	2.6431	2.6431	2.6200	2.6000
PLN	2.0292	2.0287	2.2500	1.9400
CZK	0.2862	0.2866	0.2861	0.2795
HUF	0.0363	0.0360	0.0360	0.0368

CURRENCY RISKS

In telephony operations, a currency risk arises in connection with international call traffic, as a liability or a receivable is created between Tele2 companies and foreign operators. In mobile telephony, these transactions are calculated in SGRs (Special Drawing Rights) but are invoiced and paid in Euro.

Currency risks in our international operations are limited by denominating loans to group companies in the subsidiary's local currency.

The five-year loan facility is denominated in USD, SEK, EUR and GBP. The exchange-rate difference which regularly arises in translating the loan liability is offset against the exchange-rate differences which arise in the corresponding net investment in subsidiaries. No hedging is undertaken against other types of currency risk. At December 31, 2004, exchange rate differences after tax of SEK 77 (2003: 71) million relating to loan liabilities were booked directly to shareholders' equity.

NOTE 24. Number of shares

The share capital in Tele2 AB is divided into two share classes, namely, Class A and B shares. Both share classes have a par value of SEK 5 per share and offer equal participation in the company's net assets and earnings. Class A shares, however, entitle the holder to 50 voting rights per share and Class B shares to one voting right per share.

NUMBER OF SHARES

	PARENT COMPANY			
	A SHARES	B SHARES	TOTAL	
	Change	Total	Change	Total
January 1, 2003	30,000,947	517,355,328	147,356,275	
Conversion from A shares to B shares	-6,317,340	33,689,804	6,317,340	335,870,301
New shares issued, convertible	-	33,689,804	300,000	335,870,301
December 31, 2003	23,683,607	551,045,132	147,356,275	
New shares issued, convertible	-	33,689,804	300,000	335,870,301
December 31, 2004	23,683,607	584,734,936	147,356,275	
Conversion of A shares to B shares	-6,317,340	33,689,804	6,317,340	335,870,301
TOTAL NUMBER OF SHARE'S, DECEMBER 31, 2004	17,366,267	618,424,740	147,356,275	

OUTSTANDING CONVERTIBLES AND WARRANTS

	Dec. 31, 2004	Dec. 31, 2003
Number of outstanding shares	147,356,275	147,356,275
Warrants 2003-2007	643,500	643,500
Total number of outstanding convertibles and warrants	643,500	643,500
TOTAL NUMBER OF SHARES AFTER FULL DILUTION	148,000,000	148,000,000

The outstanding warrants at Dec. 31, 2004 correspond to 643,500 B shares (2003: 643,500) in Tele2 AB, at a subscription price of SEK 151 per share and a subscription period from 2005 to 2007. See Note 34 for further information.

EARNINGS PER SHARE

	Earnings per share		Earnings per share, after full dilution	
	2004	2003	2004	2003
Net profit/loss for the year	1,902	2,396	1,902	2,396
Weighted average number of shares	147,356,275	147,356,275	147,356,275	147,356,275
Convertible shares	-	-	200,000	300,000
Weighted average number of shares after full dilution	147,356,275	147,356,275	147,556,275	147,656,275
EARNINGS PER SHARE	12.89 kr	16.25 kr	12.89 kr	16.25 kr

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