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ANNUAL FINANCIAL STATEMENTS

as of December 31, 2017

AmpTec GmbH

Hamburg

BALANCE SHEET

AmpTec GmbH, Hamburg

as of

December 31, 2017

ASSETS				LIABILITIES			
	EUR	Fiscal year EUR	Previous year EUR		EUR	Fiscal year EUR	Previous year EUR
A. Fixed assets				A. Equity			
I. Tangible assets				I. Subscribed capital		25,000.00	25,000.00
1. Technical equipment and machinery	152,367.00		88,629.00	II. Loss carryforward		-243,738.60	177,557.81
2. Other facilities, operating and office equipment	<u>5,528.00</u>		<u>6,094.00</u>	III. Net income		201,347.48	-421,296.41
		157,895.00	94,723.00	Deficit not covered		<u>17,391.12</u>	<u>218,738.60</u>
B. Current assets				Accounting equity		0.00	0.00
I. Receivables and other assets				B. Provisions			
1. Trade accounts receivable	203,409.44		126,668.44	1. Other provisions		3,000.00	3,000.00
2. Other assets	<u>97,731.24</u>		<u>23,137.75</u>	C. Liabilities			
		301,140.68	149,806.19	1. Trade accounts payable			
II. Cash, central bank balances and checks		308,141.15	161,440.37		157,785.00		37,960.26
				- of which with a remaining term of up to one year EUR 157,785.00 (EUR 37,960.26)			
C. Deficit not covered by equity		17,391.12	218,738.60	2. Other liabilities	<u>623,782.95</u>		<u>583,747.90</u>
				- of which to shareholders EUR 575,107.50 (EUR 562,650.00)		781,567.95	621,708.16
				- of which taxes EUR 48,675.45 (EUR 21,097.90)			
				- of which with a remaining term of up to one year EUR 48,675.45 (EUR 21,097.90)			
				- of which with a remaining term of more than one year EUR 575,107.50 (EUR 562,650.00)			
		<u>784,567.95</u>	<u>624,708.16</u>			<u>784,567.95</u>	<u>624,708.16</u>

AmpTec GmbH, Hamburg

	EUR	Fiscal year EUR	Previous year EUR
1. Net sales		1,758,416.00	1,087,653.79
2. Gross revenue		1,758,416.00	1,087,653.79
3. Other operating income			
a) Income from the disposal of fixed assets and reversals of write-downs on fixed assets	500.00		0.00
b) Income from the reversal of provisions	55.40		400.00
c) Miscellaneous other operating income	229.76		1,379.39
		785.16	1,779.38
- of which income from foreign currency translation EUR 229.76 (EUR 0.00)			
4. Cost of materials			
a) Cost of raw materials, production supplies, and goods purchased for resale		349,973.10	333,631.31
5. Personnel expenses			
a) Wages and salaries	670,040.62		563,456.53
b) Social security, post-employment and other employee benefit costs	118,995.44		110,828.21
		789,036.06	674,284.74
- of which in respect of old age pensions EUR 1,269.32 (EUR 521.76)			
6. Write-downs			
a) On intangible and tangible assets	22,600.72		23,667.65
b) On current assets to the extent that they exceed the write-downs that are usual for the corporation	18,340.95		33,000.00
		40,941.67	56,667.65
Carryover		579,250.33	0.00

AmpTec GmbH, Hamburg

	EUR	Fiscal year EUR	Previous year EUR
Carryover		579,250.33	24,849.47
7. Other operating expenses			
a) Incidental premises expenses	111,086.82		95,349.08
b) Insurance premiums, fees and contributions	5,793.83		3,677.16
c) Repairs and maintenance	23,075.24		19,117.21
d) Vehicle costs	178.00		2,728.91
e) Advertising and travel expenses	49,876.45		31,762.60
f) Distribution expenses	20,596.78		15,606.93
g) Various operating costs	136,583.25		257,474.92
h) Miscellaneous other operating expenses	41.84		253.03
		347,232.21	425,969.84
- of which expenses from foreign currency translation EUR 41.84 (EUR 0.00)			
8. Other interest and similar income		32,700.00	17,769.00
		0.00	1.44
9. Interest expenses and similar expenses		32,700.00	17,769.00
10. Income tax		-0.48	32.20
11. Profit after tax		199,318.60	-418,947.13
12. Other taxes		-2,028.88	2,349.28
13. Net income		201,347.48	-421,296.41

AmpTec GmbH, Hamburg

Note

I. General information on the annual financial statements

AmpTec GmbH
Königstrasse 4a, 22767 Hamburg
Registered office: Hamburg
Commercial register of Hamburg Local Court, no. HRB 92571

The company has the size characteristics of a small corporation in accordance with section 267(1) of the *Handelsgesetzbuch* (HGB – German Commercial Code) as of the balance sheet date. The size-related exemptions allowed under commercial law were applied in preparing the notes to the financial statements.

II. Accounting policies

The accounting policies applied to items of the balance sheet and the income statement and their structure are consistent with the provisions of commercial law.

Tangible assets are recognized at acquisition cost less straight-line depreciation. An omnibus item was recognized for low-value assets and is written down over five years.

Receivables and other assets are recognized at nominal amount.

Other provisions cover all discernible risks from uncertain liabilities at the settlement amount necessary according to prudent business judgment.

Liabilities are measured at settlement amount.

Liabilities to shareholders amounted to EUR 575,107.50 (previous year: EUR 562,650.00).

III. Notes to the balance sheet and income statement

There are no off-balance sheet obligations as of the balance sheet date.

The statement of changes in fixed assets for fiscal 2017 is shown as an annex to the notes.

The income statement was prepared in accordance with the total cost (nature of expense) method.

IV. Other disclosures

The company employed 21 people on average in fiscal 2017.

The managing directors with sole power of representation in fiscal 2017 were

Dr. Guido Krupp, Gnutz, and
Dr. Peter Scheinert, Heikendorf.

Hamburg, March 25, 2019

The Managing Directors

Dr. Guido Krupp

Dr. Peter Scheinert

AmpTec GmbH, Hamburg

Statement of changes in fixed assets in fiscal 2017

	Changes in acquisition or production cost					Changes in depreciation and amortization				Book values	
	Jan. 1, 2017	Additions	Disposals	Transfers	Dec. 31, 2017	Jan. 1, 2017	Additions	Disposals	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2016
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Tangible assets											
1. Plant and machinery	144,535.28	81,985.14	-	-	226,520.42	55,906.28	18,247.14	-	74,153.42	152,367.00	88,629.00
2. Operating and office equipment	38,355.45	3,787.58	-	-	42,143.03	32,261.45	4,353.58	-	36,615.03	5,528.00	6,094.00
	182,890.73	85,772.72	-	-	268,663.45	88,167.73	22,600.72	-	110,768.45	157,895.00	94,723.00

Engagement and performance

The management of AmpTec GmbH, Hamburg, engaged us to prepare the annual financial statements of the company as of December 31, 2017.

We carried out the engagement in our offices in the month of March 2019. The breakdown and development of tangible assets are attached as Annex II.

The company's management has confirmed to us in writing, in the standard letter of representation, that the accounting records and these annual financial statements contain all transactions subject to accounting requirements.

The "General Engagement Terms for Wirtschaftsprüfer and German Public Auditors and Public Audit Firms as of January 1, 2017" (Annex III) apply to the performance of the engagement and our accountability, including to third parties.

Certificate of presentation

To AmpTec GmbH, Hamburg

As per our engagement, we have prepared the above annual financial statements – consisting of the balance sheet, the income statement and the notes – of AmpTec GmbH, Hamburg, for the fiscal year from January 1 to December 31, 2017 in compliance with the provisions of German commercial law. The basis for the preparation of the financial statements was the payroll accounting we performed and the further documents, books and records provided, which we have not audited as per our engagement, and the information provided to us. The accounting and the preparation of the inventory and the annual financial statements in accordance with the requirements of German commercial law are the responsibility of the company's management.

We have performed our engagement in accordance with the IDW Standard: Principles for the Preparation of Annual Financial Statements (IDW S 7). This comprises the changes in the balance sheet, the income statement and the notes on the basis of accounting and the disclosures on the accounting policies.

Hamburg, March 25, 2019
GB/NB

GOESSLER + PARTNER GMBH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

Georg Berssenbrügge

ANNEXES

Lists of accounts

AmpTec GmbH, Hamburg

ASSETS

Account Name	EUR	Fiscal year EUR	Previous year EUR
Technical equipment and machinery			
420 Plant and machinery		152,367.00	88,629.00
Other facilities, operating and office equipment			
650 Office equipment	3,219.00		1,249.00
675 Assets omnibus item	2,309.00		4,845.00
		5,528.00	6,094.00
Trade accounts receivable			
1200 Trade receivables		203,409.44	126,668.44
Other assets			
1350 Deposits	23,000.00		23,000.00
1434 Input tax, deductible in subsequent period/year	697.22		137.75
1450 Corporation tax reclaim	55,772.00		0.00
3840 VAT, current year	18,510.71		0.00
3841 VAT, previous year	-248.69		0.00
		97,731.24	23,137.75
Cash, central bank balances and checks			
1600 Cash	497.36		438.09
1800 Deutsche Bank Hamburg # 0573499100	307,643.79		161,002.28
		308,141.15	161,440.37
Deficit not covered by equity			
Capital deficit		17,391.12	218,738.60
Total assets		784,567.95	624,708.16

AmpTec GmbH, Hamburg

LIABILITIES

Account Name	EUR	Fiscal year EUR	Previous year EUR
Subscribed capital			
2900 Subscribed capital		25,000.00	25,000.00
Loss carryforward			
2978 Loss carryforward before use		-243,738.60	177,557.81
Net income			
Net income		201,347.48	-421,296.41
Deficit not covered			
Capital deficit		17,391.12	218,738.60
Other provisions			
3095 Provisions for financial statements and audit		3,000.00	3,000.00
Trade accounts payable			
3300 Trade payables		157,785.00	37,960.26
of which with a remaining term of up to one year EUR 157,785.00 (EUR 37,960.26)			
3300 Trade payables			
Other liabilities			
3517 Liabilities to shareholders, more than 5 years	575,107.50		562,650.00
3701 Liabilities for taxes and charges (up to 1 year)	0.00		12,375.46
3730 Liabilities from wage and church tax	48,675.45		6,444.87
3841 VAT, previous year	0.00		2,277.57
		623,782.95	583,747.90
of which to shareholders EUR 575,107.50 (EUR 562,650.00)			
3517 Liabilities to shareholders, more than 5 years			
-of which taxes EUR 48,675.45 (EUR 21,097.90)			
3701 Liabilities for taxes and charges (up to 1 year)			
3730 Liabilities from wage and church tax			
3841 VAT, previous year			
of which with a remaining term of up to one year EUR 48,675.45 (EUR 21,097.90)			
3701 Liabilities for taxes and charges (up to 1 year)			
3730 Liabilities from wage and church tax			
3841 VAT, previous year			
of which with a remaining term of more than one year EUR 575,107.50 (EUR 562,650.00)			
3517 Liabilities to shareholders, more than 5 years			
Total equity and liabilities		784,567.95	624,708.16

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2017 to December 31, 2017

AmpTec GmbH, Hamburg

Account Name	EUR	Fiscal year EUR	Previous year EUR
Net sales			
4008 Net sales	528,581.83		136,752.57
4125 Tax-free EU deliveries, section 4,1 b UStG	809,542.71		385,329.98
4200 Revenue	48,672.00		0.00
4408 Revenue 19% VAT	331,178.45		559,571.45
4736 Discounts granted 19% VAT	0.00		-0.21
4862 Rental revenue 19% VAT	40,441.01		6,000.00
		1,758,416.00	1,087,653.79
Income from the disposal of fixed assets and reversals of write-downs on fixed assets			
4900 Income from the disposal of fixed assets		500.00	0.00
Income from the reversal of provisions			
4930 Income from the reversal of provisions		55.40	400.00
Miscellaneous other operating income			
4840 Income from foreign currency translation	229.76		0.00
Reimbursement under German Expenditure Compensation			
4972 Act	0.00		1,379.38
		229.76	1,379.38
of which income from foreign currency translation EUR 229.76 (EUR 0.00)			
4840 Income from foreign currency translation			
Cost of raw materials, production supplies, and goods purchased for resale			
5208 Incoming goods, domestic, gene expression	-349,508.87		-336,341.05
5736 Discounts received 19% input tax	0.00		2,709.74
5840 Customers and import duties	-464.23		0.00
		-349,973.10	-333,631.31
Wages and salaries			
6020 Salaries	-640,204.67		-541,356.01
6030 Salaries paid to temporary staff	-24,552.00		-18,905.00
6039 Flat-rate tax for employees	0.00		-455.50
6040 Flat-rate tax for temporary staff	-1,077.73		-378.10
6060 Voluntary social expenses subject to wage tax	0.00		-92.00
6071 Non-cash benefits, mini job services	-480.00		0.00
6090 Reimbursement of home/work travel expenses	-3,726.22		-2,269.92
		-670,040.62	-563,456.53
Carryover		739,187.44	192,345.33

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2017 to December 31, 2017

AmpTec GmbH, Hamburg

Account Name	EUR	Fiscal year EUR	Previous year EUR
Carryover		739,187.44	192,345.33
Social security, post-employment and other employee benefit costs			
6110 Statutory social expenses	-116,517.01		-106,128.93
6120 Contributions to occupational health and safety agency	0.00		-2,491.85
6130 Voluntary social expenses not subject to wage tax	-1,209.11		-1,685.67
6140 Pension expenses	-1,269.32		-521.76
		-118,995.44	-110,828.21
of which in respect of old age pensions EUR -1,269.32 (EUR -521.76)			
6140 Pension expenses			
Write-downs			
on intangible and tangible assets			
6220 Depreciation of tangible assets	-19,150.34		-18,741.91
6260 Immediate write-down of low-value assets	-914.38		-1,352.74
6264 Write-downs on asset omnibus account	-2,536.00		-3,573.00
		-22,600.72	-23,667.65
on current assets to the extent that they exceed the write-downs that are usual for the corporation			
6280 Bad debts		-18,340.95	-33,000.00
Incidental premises expenses			
6305 Incidental premises expenses	-108,876.04		-89,425.61
6325 Gas, electricity, water	1,021.06		-2,723.44
6330 Cleaning	-3,213.05		-3,063.49
6335 Maintenance of work premises	-18.79		-136.54
		-111,086.82	-95,349.08
Insurance premiums, fees and contributions			
6400 Insurance	-220.62		-906.70
6420 Contributions	-5,573.21		-2,104.96
6430 Other fees/charges	0.00		-665.50
		-5,793.83	-3,677.16
Repairs and maintenance			
6460 Repair/maintenance of equipment and machinery		-23,075.24	-19,117.21
Vehicle costs			
6530 Current vehicle operating costs	-3.00		0.00
6550 Garage rent	0.00		-2,640.00
			-2,640.00
Carryover	-3.00	439,294.44	-95,933.98

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2017 to December 31, 2017

AmpTec GmbH, Hamburg

Account Name	EUR	Fiscal year EUR	Previous year EUR
Carryover	-3.00	439,294.44	-95,933.98
			-2,640.00
Vehicle costs			
6595 Third-party vehicle costs	-175.00		-88.91
		-178.00	-2,728.91
Advertising and travel expenses			
6600 Advertising costs	-5,062.15		-1,769.36
6630 Corporate hospitality expenses	-2,413.73		-2,175.28
6640 Entertainment expenses	-4,762.27		-1,341.95
6644 Non-deductible entertainment expenses	-2,040.96		-575.12
6651 Meal allowances	-1,100.00		-1,660.00
6653 Travel expenses, flights	-14,368.37		-8,536.60
6654 Travel expenses (local), buses, trains	-5,215.59		-7,497.51
6660 Employee travel and accommodation expenses	-13,180.47		-5,944.74
6664 Employee travel expenses, additional food costs	-375.41		-339.64
6668 Employee mileage allowance reimbursement	-1,357.50		-1,922.40
		-49,876.45	-31,762.60
Distribution expenses			
6710 Packaging material	-1,893.78		-1,409.27
6740 Freight (incoming; outgoing)	-18,703.00		-14,197.66
		-20,596.78	-15,606.93
Various operating costs			
6301 Royalties	-3,145.17		0.00
6498 Operating leases for movable assets, technical equipment	-1,224.00		0.00
6800 Postage	-126.59		-95.37
6805 Telephone	-2,627.87		-3,538.57
6810 Fax and Internet costs	-2,833.10		-2,428.70
6815 Office supplies	-4,616.82		-3,009.38
6816 IT + technical equipment (low-value assets)	-74.79		0.00
6820 Magazines, books (technical literature)	-760.00		-297.03
6821 Training costs	-3,670.00		-5,613.00
6822 Voluntary social benefits	-600.24		0.00
6825 Legal and consulting expenses	-13,713.57		-14,482.68
6826 Patent lawyer costs	-2,648.06		-14,652.27
6827 Financial statement and audit costs	-3,000.00		-3,895.60
6830 Accounting costs	-187.90		-3,421.50
6837 Expenses for licenses, concessions	-534.88		-3,588.41
6850 Other operating supplies	-844.75		-515.40
6851 Third-party laboratory work	0.00		-24,740.00
6852 Third-party work (external)	-94,604.21		-176,302.62
6855 Incidental costs of monetary transactions	-1,371.30		-855.29
6859 Cost of stripping/waste disposal	0.00		-39.10
		-136,583.25	-257,474.92
Miscellaneous other operating expenses			
6880 Foreign currency translation expenses		-41.84	-253.03
Carryover		232,018.12	-401,120.37

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2017 to December 31, 2017

AmpTec GmbH, Hamburg

Account Name	EUR	Fiscal year EUR	Previous year EUR
Carryover		232,018.12	-401,120.37
of which expenses from foreign currency translation EUR - 41.84 (EUR -253.03)			
6880 Foreign currency translation expenses			
Other interest and similar income			
7110 Other interest income		0.00	1.44
Interest expenses and similar expenses			
7302 Non-deduction other ancillary services Section 4/5b	0.00		-146.00
7316 Interest for shareholder loans	<u>-32,700.00</u>		<u>-17,650.00</u>
		-32,700.00	-17,796.00
Income tax			
7608 Solidarity surcharge	0.48		0.00
7641 Trade tax backpayment/reimbursement PY section 4/5b	0.00		<u>-32.20</u>
		0.48	-32.20
Other taxes			
7690 Tax backpayment PY other taxes	0.00		-2,349.28
7692 PY reimbursement for other taxes	<u>2,028.88</u>		<u>0.00</u>
		2,028.88	-2,349.28
Net income			
Net income		<u>201,347.48</u>	<u>-421,296.41</u>

**Composition and development of tangible assets
(Statement of changes in fixed assets as of December 31, 2017)**

Statement of changes in fixed assets as of December 31, 2017

AmpTec GmbH,
Hamburg

	Cost	Additions, disposals	Transfers	Cumulative depreciation	Write-downs, reversals of write-downs	Carrying amount	Carrying amount
	Jan. 1, 2017			Dec. 31, 2017	January 1, 2017 to December 31, 2017	Dec. 31, 2017	Dec. 31, 2016
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
I.	Tangible assets						
1.	Technical equipment and machinery						
420001	Mastercycler	5,525.00		5,525.00	0.00	0.00	0.00
420002	RotorGene RG-3000-72/MC System	18,000.00		18,000.00	0.00	0.00	0.00
420003	4 UV cleaner boxes	6,624.50		4,830.50	828.00	1,794.00	2,622.00
420004	UV cleaner box	2,316.00		1,692.00	290.00	624.00	914.00
420005	Mastercycler	2,475.50		1,600.50	309.00	875.00	1,184.00
420006	PICO 17 Rotor 24X1.5/2 ML	1,274.40		652.40	159.00	622.00	781.00
420007	Eppendorf - Mastercycler	6,863.12		3,289.12	858.00	3,574.00	4,432.00
420008	Thermo - Pico	1,293.60		621.60	162.00	672.00	834.00
420009	Omnilab - Thermomixer	1,088.00		522.00	136.00	566.00	702.00
420010	Profilab - BioSan UVT S AR	2,292.50		1,052.50	287.00	1,240.00	1,527.00
420011	Spectrophotometer - NanoDrop	6,529.95		2,857.95	816.00	3,672.00	4,488.00
420012	Labexchange - Hettich Rotina 46R	2,980.00		1,306.00	373.00	1,674.00	2,047.00
420013	Omnilab - Thermomixer basic	1,330.25		542.25	166.00	788.00	954.00
420014	Biosan mini centrifuge	763.45		368.45	96.00	395.00	491.00
420015	Biosan Thermo-Shaker	650.00		313.00	81.00	337.00	418.00
420016	IKA - MS3 Basic small shaker	438.35		179.35	55.00	259.00	314.00
420017	Qiagen - Instrument set	16,000.00		16,000.00	4,888.00	0.00	4,888.00
420018	UV cleaner box #15010014	2,148.50		484.50	166.00	1,664.00	1,830.00
420019	UV cleaner box #15010015	2,148.50		484.50	166.00	1,664.00	1,830.00
420020	UV cleaner box #15030034	2,225.00		487.00	172.00	1,738.00	1,910.00
420021	Mastercycler nexus	4,939.20		1,045.20	380.00	3,894.00	4,274.00
420022	Electrophoresis Bioanalyzer	13,181.49		2,620.49	1,014.00	10,561.00	11,575.00
420023	Thermomixer	4,039.97		804.97	311.00	3,235.00	3,546.00
420024	UV cleaner box	2,225.00		444.00	172.00	1,781.00	1,953.00
420025	UV cleaner box #15090112	1,325.00		230.00	102.00	1,095.00	1,197.00
420026	Heraeus Megafuge	5,035.18		841.18	388.00	4,194.00	4,582.00
420027	ProfilLab24 - BioSan UVT-B-AR	3,614.10		556.10	278.00	3,058.00	3,336.00
	UV cleaner box, BINDER drying cabinet						
420028	VWR	548.00		86.00	43.00	462.00	505.00
	Peqlab - Microplate centrifuge_Perfect SpinP						
420029	Cyberport - 1x freezer	696.56		134.56	70.00	562.00	632.00
	Liebherr GB 4013-20 Comfort						

Statement of changes in fixed assets as of December 31, 2017

**AmpTec GmbH,
Hamburg**

	Cost	Additions, disposals	Transfers	Cumulative depreciation	Write-downs and reversals of write-downs from	Carrying amount	Carrying amount
	Jan. 1, 2017			Dec. 31, 2017	January 1, 2017 to December 31, 2017	Dec. 31, 2017	Dec. 31, 2016
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
I.	Tangible assets						
1.	Technical equipment and machinery						
420030	Eppendorf GmbH - Centrifuge 5424, Rotor F-45-18-11	2,358.47		349.47	182.00	2,009.00	2,191.00
420031	Eppendorf GmbH - Thermomixer, Smartblock 2.0 & 50 ml. Thertop	5,269.56		778.56	406.00	4,491.00	4,897.00
420032	spo-comm GmbH - spo-book Turo J1900 - new computer firewall	357.00		126.00	72.00	231.00	303.00
420033	Biozym - ThermoQ heating/cooling block with heating lid	385.00		50.00	30.00	335.00	365.00
420034	Cyberport - 2 freezers, 3 refrigerators	2,471.00		413.00	248.00	2,058.00	2,306.00
420035	ProfiLab24 - BioSan UVT-B-AR UV cleaner box extra wide	4,115.00		502.00	317.00	3,613.00	3,930.00
420036	ProfiLab24 - BioSan mini centrifuge Vortex MicroSpin FV-2400	202.40		26.40	16.00	176.00	192.00
420037	ProfiLab24 - BioSan mini centrifuge Vortex MicroSpin FV-2400	202.40		23.40	16.00	179.00	195.00
420038	Eppendorf - Centrifuge 5424 with knob, incl. rotor	1,892.77		207.77	146.00	1,685.00	1,831.00
420039	ProfiLab24 – BioSan mini centrifuge/Vortex	253.40		22.40	20.00	231.00	251.00
420040	Fisher Scientific - Centri Heraeus Megafuge	8,457.16		706.16	651.00	7,751.00	8,402.00
420041	Bio-Rad - mini-rocker, 230 V		532.50	61.50	61.50	471.00	0.00
420042	Sailer, stainless steel bench f. laboratory airlock		811.17	58.17	58.17	753.00	0.00
420043	Eppendorf - Mastercycler nexus, ThermoMixer, SmartBlock		21,221.12	1,361.12	1,361.12	19,860.00	0.00
420044	ProfiLab24 - BioSan Mini centrifuge/Vortex, UVT-S-AR		2,811.55	211.55	211.55	2,600.00	0.00
420045	ProfiLab24 - BioSan Mini centrifuge/Vortex, UVT-S-AR		2,489.00	187.00	187.00	2,302.00	0.00
420046	LTF Labortechnik-UVX Radiometer, digital f. measurement		1,169.00	98.00	98.00	1,071.00	0.00
420047	Hugo Hamann - Kyocera FKyocera color multifunction system printer				0.00	0.00	0.00

Statement of changes in fixed assets as of December 31, 2017

AmpTec GmbH, Hamburg

	Cost	Additions, disposals	Transfers	Cumulative depreciation	Write-downs and reversals of write-downs from	Carrying amount	Carrying amount
	Jan. 1, 2017			Dec. 31, 2017	January 1, 2017 to December 31, 2017	Dec. 31, 2017	Dec. 31, 2016
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
I.	Tangible assets						
1.	Technical equipment and machinery						
420048	Eppendorf - SmartBlock 50ml, Themoblock f. 4 conical tubes	1,735.04		109.04	109.04	1,626.00	0.00
420049	VWR - Mini incubator INCU-Line IL 10	1,078.00		57.00	57.00	1,021.00	0.00
420050	ProfiLab24 – Laboratory freezer National Lab	4,630.80		193.80	193.80	4,437.00	0.00
420051	Eppendorf - Thermal printer DPU 414, incl. adapter 230 V	410.60		57.60	57.60	353.00	0.00
420052	Advanced Analytical - Fragment Analyzer Automated CE System	36,800.00		708.00	708.00	36,092.00	0.00
420053	computeruniverse - Computer + monitor Testo System	825.96		46.96	46.96	779.00	0.00
420054	NetFactory - Easynotebooks - Lenovo ThinkCentre + Acer Monit	1,560.50		87.50	87.50	1,473.00	0.00
420055	VWR Microplate centrifuge	703.00		5.00	5.00	698.00	0.00
420056	Knauer - K-7400S Semi-micro osmometer with measuring head	5,206.90		134.90	134.90	5,072.00	0.00
	Technical equipment and machinery	144,535.28	81,985.14	74,153.42	18,247.14	152,367.00	88,629.00

Statement of changes in fixed assets as of December 31, 2017

AmpTec GmbH,
Hamburg

	Cost	Additions, disposals	Transfers	Cumulative depreciation	Write-downs and reversals of write-downs from	Carrying amount	Carrying amount
	Jan. 1, 2017			Dec. 31, 2017	January 1, 2017 to December 31, 2017	Dec. 31, 2017	Dec. 31, 2016
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
1.	Tangible assets						
2.	Other facilities, operating and office equipment						
650001	Mac Mini	2,325.20			2,325.20	0.00	0.00
650002	MacBook Pro	1,197.48			1,197.48	0.00	0.00
650003	Asus UX31A	1,141.96			1,141.96	0.00	0.00
650004	Mac 2.6 GHz	3,778.07			3,778.07	0.00	0.00
650005	HP IDS UMA 2570p	2,350.37			2,350.37	0.00	0.00
650006	Xitra Rechner - J. Beeger	538.66			538.66	58.00	58.00
650007	SNS - HP Compaq Elite 8300	924.90			924.90	51.00	51.00
650008	Apple Mac Mini	868.09			868.09	0.00	0.00
650009	HP Laserjet Pro 200 Color	468.72			468.72	13.00	13.00
650010	HP Compaq Elite 8300	1,998.70			1,998.70	111.00	111.00
650011	Xitra Rechner - K. Weber	668.19			668.19	203.00	203.00
650012	SAS - KP Compaq Elite	1,732.70			1,732.70	46.00	46.00
650013	Cyberport - Lenovo ThinkCentre M73 SFF_Computer new employee	482.18			282.18	161.00	361.00
650014	büroshop24 - HP PC X3K75ES	418.91			152.91	140.00	406.00
650015	Design & Art - Pictures for corridor & conference room		1,734.20		68.20	68.20	0.00
650016	Hörde - conference table		1,139.00		52.00	52.00	0.00
670005	Axis 24, Maximus vacuum cleaner		157.09		157.09	157.09	0.00
670006	Jacob Elektronik, Lenovo monitor		366.29		366.29	366.29	0.00
670007	Profilab24, Biosan mini centrifuge		391.00		391.00	391.00	0.00
675003	Omnibus item 2011	1,587.40			1,587.40	0.00	0.00
675004	Omnibus item 2012	5,187.55			5,187.55	0.00	0.00
675005	Omnibus item 2013	6,908.38			6,908.38	1,380.00	1,380.00
675006	Omnibus item 2015	5,777.99			3,468.99	1,156.00	3,465.00
	Other facilities, operating and office equipment	38,355.45	3,787.58		36,615.03	4,353.58	5,528.00
	Tangible assets	182,890.73	85,772.72		110,768.45	22,600.72	94,723.00
		182,890.73	85,772.72		110,768.45	22,600.72	94,723.00

1. Scope

(1) These engagement terms apply to contracts between German Public Auditors (*Wirtschaftsprüfer*) of German Public Audit Firms (*Wirtschaftsprüfungsgesellschaften*) – hereinafter collectively referred to as “German Public Auditors” – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is expressly agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (*Grundsätze ordnungsmäßiger Berufsausübung*). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (*betriebswirtschaftliche Prüfungen*), the consideration of foreign law requires an express written agreement.

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor’s work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information provided as well as the explanations and statements, in a written statement drafted by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor’s staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in writing as part of the work in executing the engagement, only that written work is authoritative. Drafts are non-binding. Except as otherwise agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing. Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor’s professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor’s written consent, unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor’s professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for the rectification of deficiencies in writing (*Textform*) [*Translators Note: The German term “written or electronic form” means in written form, but without requiring a signature*] without delay. Claims pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor’s professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor’s professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: *Handelsgesetzbuch*], § 43 WPO [German Law regulating the Profession of *Wirtschaftsprüfer: Wirtschaftsprüferordnung*], § 203 StGB [German Criminal Code: *Strafgesetzbuch*]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, the liability of the German Public Auditor for claims for damages of any other kind, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: *Produkthaftungsgesetz*], for an individual case of damages caused by negligence is limited to € 4 million pursuant to § 54 a Abs. 1 Nr. 2 WPO.

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(3) The German Public Auditor is entitled to invoke demurs and defences based on the contractual relationship with the engaging party also towards third parties.

(4) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(5) An individual case of damages within the meaning of paragraph 2 also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(6) A claim for damages expires if a suit is not filed within six months subsequent to the written refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report, he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's written consent and with a wording authorised by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing, ongoing tax advice encompasses the following work during the contract period:

a) preparation of annual tax returns for income tax, corporate tax and business tax, as well as wealth tax returns, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party

b) examination of tax assessments in relation to the taxes referred to in (a)

c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)

d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)

e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing.

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (*Steuerberatungsvergütungsverordnung*) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (*Textform*).

(6) Work relating to special individual issues for income tax, corporate tax, business tax, valuation assessments for property units, wealth tax, as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

a) work on non-recurring tax matters, e.g. in the field of estate tax, capital transactions tax, and real estate sales tax;

b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;

c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like; and

d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (*Textform*) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (*Verbraucherschlichtungsstelle*) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (*Verbraucherstreitbeilegungsgesetz*).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.