

There are two different, unaffiliated companies that use the name MERCK. When this document refers to Merck or a company having Merck in its name, its referring to Merck KGaA, Darmstadt, Germany, or one of its affiliates. This company uses the firm name "Merck KGaA, Darmstadt, Germany," in the United States and Canada, and also uses "EMD Serono" in healthcare, "MilliporeSigma" in life science and "EMD Performance Materials" in the performance materials business. The other company, Merck & Co., Inc. holds the rights in the trademark MERCK in the United States and Canada. Merck & Co. is not affiliated with or related to Merck KGaA, Darmstadt, Germany, which owns the MERCK trademark in all other countries of the world.

ANNUAL FINANCIAL STATEMENTS

as of December 31, 2018

AmpTec GmbH

Hamburg

**BALANCE SHEET**  
**AmpTec GmbH, Hamburg**  
as of  
December 31, 2018

ASSETS		Financial year	Previous year		Financial year	Previous year	LIABILITIES
	EUR	EUR	EUR		EUR	EUR	
<b>A. Fixed assets</b>				<b>A. Equity</b>			
1. Tangible assets				I. Subscribed capital	25,000.00	25,000.00	
1. Technical equipment and machinery	402,822.00		152,367.00	II. Loss carryforward	-42,391.12	-243,738.60	
2. Other facilities, operating and office equipment	22,263.00		5,528.00	III. Net income	283,445.55	201,347.48	
		425,085.00	157,895.00	Deficit not covered	0.00	17,391.12	
<b>B. Current assets</b>				Accounting equity	266,054.43	0.00	
I. Receivables and other assets				<b>B. Provisions</b>			
1. Trade accounts receivable	27,832.62		203,409.44	1. Provisions for taxes	18,491.12	0.00	
2. Other assets	90,878.69		97,731.24	2. Other provisions	31,100.00	3,000.00	
		118,711.31	301,140.68		49,591.12	3,000.00	
II. Cash, central bank balances and checks		567,321.00	308,141.15	<b>C. Liabilities</b>			
<b>C. Deficit not covered by equity</b>		0.00	17,391.12	1. Trade payables	78,245.13	157,785.00	
				- of which with a remaining term of up to one year			
				EUR 78,245.13 (EUR 157,785.00)			
				2. Other liabilities	717,226.63	623,782.95	
					795,471.76	781,567.95	
				- of which to shareholders			
				EUR 680,666.66 (EUR 575,107.50)			
				- of which taxes			
				EUR 27,898.20 (EUR 48,675.45)			
				- of which with a remaining term of up to one year			
				EUR 36,559.97 (EUR 48,675.45)			
				- of which with a remaining term of more than one year			
				EUR 680,666.66 (EUR 575,107.50)			
		1,111,117.31	784,567.95		1,111,117.31	784,567.95	

INCOME STATEMENT for the period from January 1, 2018 to December 31, 2018

**AmpTec GmbH, Hamburg**

	EUR	Financial year EUR	Previous year EUR
1. Net sales		2,708,943.07	1,758,416.00
<b>2. Gross revenue</b>		<b>2,708,943.07</b>	<b>1,758,416.00</b>
3. Other operating income			
a) Income from the disposal of fixed assets and reversals of write-downs on fixed assets	0.00		500.00
b) Income from the reversal of provisions	0.00		55.40
c) Miscellaneous other operating income	<u>1,214.55</u>		<u>229.76</u>
		1,214.55	785.16
- of which income from foreign currency translation EUR 1,214.55 (EUR 229.76)			
4. Cost of materials			
a) Cost of raw materials, production supplies, and goods purchased for resale		729,120.17	349,973.10
5. Personnel expenses			
a) Wages and salaries	834,046.99		670,040.62
b) Social security, post-employment and other employee benefit costs	<u>170,550.38</u>		<u>118,995.44</u>
		1,004,597.37	789,036.06
- of which in respect of old age pensions EUR 474.54 (EUR 1,269.32)			
6. Write-downs			
a) On intangible and tangible assets	49,916.02		22,600.72
b) On current assets to the extent that they exceed the write-downs that are usual for the corporation	<u>200.00</u>		<u>18,340.95</u>
		50,116.02	40,941.67
Carryover		926,324.06	579,250.33

INCOME STATEMENT for the period from January 1, 2018 to December 31, 2018

**AmpTec GmbH, Hamburg**

	EUR	Financial year EUR	Previous year EUR
Carryover		926,324.06	579,250.33
7. Other operating expenses			
a) Incidental premises expenses	127,194.67		111,086.82
b) Insurance premiums, fees and contributions	4,993.26		5,793.83
c) Repairs and maintenance	36,598.69		23,075.24
d) Vehicle costs	0.00		178.00
e) Advertising and travel expenses	51,818.19		49,876.45
f) Distribution expenses	18,596.35		20,596.78
g) Various operating costs	331,904.66		136,583.25
h) Miscellaneous other operating expenses	716.20		41.84
		571,822.02	347,232.21
- of which expenses from foreign currency translation EUR 716.20 (EUR 41.84)			
8. Interest expenses and similar expenses		38,622.49	32,700.00
9. Income tax		32,434.00	-0.48
<b>10. Profit after tax</b>		283,445.55	199,318.60
<b>11. Other taxes</b>		0.00	-2,028.88
<b>12. Net income</b>		283,445.55	201,347.48

**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. Low-value assets with an individual acquisition cost of up to EUR 800 are written down in full in their year of acquisition and shown as a disposal. 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 amount to EUR 680,666.66 (previous year: EUR 575,107.50).

**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 the 2018 financial year 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 31 people on average in the 2018 financial year.

The managing directors with sole power of representation in the 2018 financial year were

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

Hamburg, May 16, 2019

The Managing Directors

Dr. Guido Krupp

Dr. Peter Scheinert

**AmpTec GmbH, Hamburg**

**Statement of changes in fixed assets in the 2018 financial year**

	Changes in acquisition or production cost				Dec. 31, 2018	Changes in depreciation and amortization				Book values	
	Jan. 1, 2018	Additions	Disposals	Transfers		Jan. 1, 2018	Additions	Disposals	Dec. 31, 2018	Dec. 31, 2018	Dec. 31, 2017
	EUR	EUR	EUR	EUR		EUR	EUR	EUR	EUR	EUR	EUR
<b>Tangible assets</b>											
1. Plant and machinery	226,520.42	287,157.39	-	-	513,677.81	74,153.42	36,702.39	-	110,855.81	402,822.00	152,367.00
2. Operating and office equipment	42,143.03	39,434.92	9,486.29	-	72,091.66	36,615.03	13,213.63	-	49,828.66	22,263.00	5,528.00
	268,663.45	326,592.31	9,486.29	-	585,769.47	110,768.45	49,916.02	-	160,684.47	425,085.00	157,895.00



### **Engagement and performance**

The management of AmpTec GmbH, Hamburg, engaged us to prepare the annual financial statements of the company as of December 31, 2018.

We carried out the engagement in our offices in the month of May 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 financial year from January 1 to December 31, 2018 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, May 16, 2019  
GB/NB

GOESSLER + PARTNER GMBH  
Wirtschaftsprüfungsgesellschaft  
Steuerberatungsgesellschaft

Georg Berssenbrügge

**Lists of accounts**

LIST OF ACCOUNTS for the BALANCE SHEET as of December 31, 2018

AmpTec GmbH, Hamburg

ASSETS

Account Name	EUR	Financial year EUR	Previous year EUR
<b>Technical equipment and machinery</b>			
420 Plant and machinery		402,822.00	152,367.00
<b>Other facilities, operating and office equipment</b>			
630 Operating equipment	10,986.00		0.00
650 Office equipment	10,124.00		3,219.00
675 Assets (omnibus item)	1,153.00		2,309.00
		22,263.00	5,528.00
<b>Trade accounts receivable</b>			
1200 Trade receivables		27,832.62	203,409.44
<b>Other assets</b>			
1350 Deposits	23,000.00		23,000.00
1420 Receivables from VAT prepayments	11,223.00		0.00
1434 Input tax, deductible in subsequent period/year	883.69		697.22
1450 Corporation tax reclaim	55,772.00		55,772.00
3840 VAT, current year	0.00		18,510.71
3841 VAT, previous year	0.00		-248.69
		90,878.69	97,731.24
<b>Cash, central bank balances and checks</b>			
1600 Cash	204.08		497.36
1800 Deutsche Bank Hamburg # 0573499100	567,116.92		307,643.79
		567,321.00	308,141.15
<b>Deficit not covered by equity</b>			
Capital deficit		0.00	17,391.12
Total assets		1,111,117.31	784,567.95

LIST OF ACCOUNTS for the BALANCE SHEET as of December 31, 2018

AmpTec GmbH, Hamburg

LIABILITIES

Account	Name	EUR	Financial year EUR	Previous year EUR
<b>Subscribed capital</b>				
2900	Subscribed capital		25,000.00	25,000.00
<b>Loss carryforward</b>				
2978	Loss carryforward before use		-42,391.12	-243,738.60
<b>Net income</b>				
	Net income		283,445.55	201,347.48
<b>Deficit not covered</b>				
	Capital deficit		0.00	17,391.12
<b>Provisions for taxes</b>				
3,035	Provision for trade taxes, section 4(5b)	16,530.00		0.00
3040	Provision for corporation tax	1,961.12		0.00
			18,491.12	0.00
<b>Other provisions</b>				
3079	Vacation provisions	13,100.00		0.00
3095	Provisions for financial statements and audit	18,000.00		3,000.00
			31,100.00	3,000.00
<b>Trade accounts payable</b>				
3300	Trade payables		78,245.13	157,785.00
<b>of which with a remaining term of up to one year EUR 78,245.13 (EUR 157,785.00)</b>				
3300	Trade payables			
<b>Other liabilities</b>				
1200	Trade receivables	8,661.77		0.00
3517	Liabilities to shareholders, more than 5 years	680,666.66		575,107.50
3730	Liabilities from wage and church tax	25,310.13		48,675.45
3840	VAT, current year	810.25		0.00
3841	VAT, previous year	1,777.82		0.00
			717,226.63	623,782.95
<b>of which to shareholders EUR 680,666.66 (EUR 575,107.50)</b>				
3517	Liabilities to shareholders, more than 5 years			
<b>-of which taxes EUR 27,898.20 (EUR 48,675.45)</b>				
3730	Liabilities from wage and church tax			
3840	VAT, current year			
3841	VAT, previous year			
<b>of which with a remaining term of up to one year EUR 36,559.97 (EUR 48,675.45)</b>				
1200	Trade receivables			
Carryover			1,111,117.31	784,567.95

LIST OF ACCOUNTS for the BALANCE SHEET as of December 31, 2018

AmpTec GmbH, Hamburg

LIABILITIES

Account	Name	EUR	Financial year EUR	Previous year EUR
Carryover			1,111,117.31	784,567.95
	<b>of which with a remaining term of up to one year</b>	<b>EUR 36,559.97</b>		
	<b>(EUR 48,675.45)</b>			
3730	Liabilities from wage and church tax			
3840	VAT, current year			
3841	VAT, previous year			
	<b>of which with a remaining term of more than one year</b>	<b>EUR 680,666.66</b>		
	<b>(EUR 575,107.50)</b>			
3517	Liabilities to shareholders, more than 5 years			
	Total equity and liabilities		<u>1,111,117.31</u>	<u>784,567.95</u>

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2018 to December 31, 2018

AmpTec GmbH, Hamburg

Account	Name	EUR	Financial year EUR	Previous year EUR
	<b>Net sales</b>			
4008	Net sales	1,717,964.70		528,581.83
4125	Tax-free EU deliveries, section 4,1 b UStG	580,886.68		809,542.71
4200	Revenue	0.00		48,672.00
4408	Revenue 19% VAT	390,492.70		331,178.45
4862	Rental revenue 19% VAT	19,598.99		40,441.01
			2,708,943.07	1,758,416.00
	<b>Income from the disposal of fixed assets and reversals of write-downs on fixed assets</b>			
4900	Income from the disposal of fixed assets		0.00	500.00
	<b>Income from the reversal of provisions</b>			
4930	Income from the reversal of provisions		0.00	55.40
	<b>Miscellaneous other operating income</b>			
4840	Income from foreign currency translation		1,214.55	229.76
	<b>of which income from foreign currency translation EUR 1,214.55 (EUR 229.76)</b>			
4840	Income from foreign currency translation			
	<b>Cost of raw materials, production supplies, and goods purchased for resale</b>			
5208	Incoming goods, domestic, gene expression	-728,786.14		-349,508.87
5840	Customers and import duties	-334.03		-464.23
			-729,120.17	-349,973.10
	<b>Wages and salaries</b>			
6020	Salaries	-802,646.82		-640,204.67
6030	Salaries paid to temporary staff	-31,006.00		-24,552.00
6040	Flat-rate tax for temporary staff	-1,560.63		-1,077.73
6060	Voluntary social expenses subject to wage tax	-200.00		0.00
6069	Flat-rate tax on other remuneration	-30.23		0.00
6071	Non-cash benefits, mini job services	-480.00		-480.00
6075	Employment agency subsidies	8,800.00		0.00
6090	Reimbursement of home/work travel expenses	-6,923.31		-3,726.22
			-834,046.99	-670,040.62
	<b>Social security, post-employment and other employee benefit costs</b>			
6110	Statutory social expenses	-167,636.88		-116,517.01
6130	Voluntary social expenses not subject to wage tax	-2,438.96		-1,209.11
6140	Pension expenses	-474.54		-1,269.32
			-170,550.38	-118,995.44
Carryover			976,440.08	620,192.00

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2018 to December 31, 2018

AmpTec GmbH, Hamburg

Account	Name	EUR	Financial year EUR	Previous year EUR
Carryover			976,440.08	620,192.00
	<b>of which in respect of old age pensions EUR -474.54 (EUR -1,269.32)</b>			
6140	Pension expenses			
	<b>Write-downs</b>			
	<b>on intangible and tangible assets</b>			
6220	Depreciation of tangible assets	-39,273.73		-19,150.34
6260	Immediate write-down of low-value assets	-9,486.29		-914.38
6264	Write-downs on asset omnibus account	-1,156.00		-2,536.00
			-49,916.02	-22,600.72
	<b>on current assets to the extent that they exceed the write-downs that are usual for the corporation</b>			
6280	Bad debts		-200.00	-18,340.95
	<b>Incidental premises expenses</b>			
6305	Incidental premises expenses	-123,365.88		-108,876.04
6320	Heating	-340.17		0.00
6325	Gas, electricity, water	0.00		1,021.06
6330	Cleaning	-3,488.62		-3,213.05
6335	Maintenance of work premises	0.00		-18.79
			-127,194.67	-111,086.82
	<b>Insurance premiums, fees and contributions</b>			
6400	Insurance	-973.00		-220.62
6420	Contributions	-3,984.76		-5,573.21
6430	Other fees/charges	-35.50		0.00
			-4,993.26	-5,793.83
	<b>Repairs and maintenance</b>			
6460	Repair/maintenance of equipment and machinery	-36,436.34		-23,075.24
6495	Maintenance costs for hardware and software	-162.35		0.00
			-36,598.69	-23,075.24
	<b>Vehicle costs</b>			
6530	Current vehicle operating costs	0.00		-3.00
6595	Third-party vehicle costs	0.00		-175.00
			0.00	-178.00
	<b>Advertising and travel expenses</b>			
6600	Advertising costs	-6,440.27		-5,062.15
6630	Corporate hospitality expenses	-2,822.51		-2,413.73
6640	Entertainment expenses	-4,164.22		-4,762.27
6644	Non-deductible entertainment expenses	-1,784.66		-2,040.96
Carryover		-15,211.66	757,537.44	424,837.33
				-14,279.11

LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2018 to December 31, 2018

AmpTec GmbH, Hamburg

Account	Name	EUR	Financial year EUR	Previous year EUR
Carryover		-15,211.66	757,537.44	424,837.33 -14,279.11
<b>Advertising and travel expenses</b>				
6651	Meal allowances	0.00		-1,100.00
6653	Travel expenses, flights	0.00		-14,368.37
6654	Travel expenses (local), buses, trains	0.00		-5,215.59
6660	Employee travel and accommodation expenses	-9,929.28		-13,180.47
6663	Employee travel expenses, journey costs	-24,438.52		0.00
6664	Employee travel expenses, additional food costs	-1,441.33		-375.41
6668	Employee mileage allowance reimbursement	-797.40		-1,357.50
			-51,818.19	-49,876.45
<b>Distribution expenses</b>				
6710	Packaging material	-1,049.15		-1,893.78
6740	Freight (incoming; outgoing)	-17,547.20		-18,703.00
			-18,596.35	-20,596.78
<b>Various operating costs</b>				
6301	Royalties	0.00		-3,145.17
6498	Operating leases for movable assets, technical equipment	-2,937.60		-1,224.00
6800	Postage	-187.27		-126.59
6805	Telephone	-4,953.73		-2,627.87
6810	Fax and Internet costs	-2,258.36		-2,833.10
6815	Office supplies	-4,969.54		-4,616.82
6816	IT + technical equipment (low-value assets)	0.00		-74.79
6820	Magazines, books (technical literature)	-188.88		-760.00
6821	Training costs	-14,666.81		-3,670.00
6822	Voluntary social benefits	0.00		-600.24
6825	Legal and consulting expenses	-128,249.58		-13,713.57
6826	Patent lawyer costs	0.00		-2,648.06
6827	Financial statement and audit costs	-19,651.00		-3,000.00
6830	Accounting costs	-652.10		-187.90
6837	Expenses for licenses, concessions	-7,213.74		-534.88
6850	Other operating supplies	-3,589.07		-844.75
6852	Third-party work (external)	-140,359.82		-94,604.21
6855	Incidental costs of monetary transactions	-2,027.16		-1,371.30
			-331,904.66	-136,583.25
<b>Miscellaneous other operating expenses</b>				
6880	Foreign currency translation expenses		-716.20	-41.84
<b>of which expenses from foreign currency translation EUR -716.20 (EUR -41.84)</b>				
6880	Foreign currency translation expenses			
<b>Interest expenses and similar expenses</b>				
7316	Interest for shareholder loans		-38,622.49	-32,700.00
Carryover			315,879.55	199,318.12



LIST OF ACCOUNTS for the INCOME STATEMENT for the period from January 1, 2018 to December 31, 2018

AmpTec GmbH, Hamburg

Account	Name	EUR	Financial year EUR	Previous year EUR
Carryover			315,879.55	199,318.12
	<b>Income tax</b>			
7600	Corporation tax	-15,075.00		0.00
7608	Solidarity surcharge	-829.00		0.48
7610	Trade tax	<u>16,530.00</u>		0.00
			-32,434.00	0.48
	<b>Other taxes</b>			
7692	PY reimbursement for other taxes		<u>0.00</u>	<u>2,028.88</u>
	<b>Net income</b>			
	Net income		<u>283,445.55</u>	<u>201,347.48</u>

**Composition and development of tangible assets  
(Statement of changes in fixed assets as of December 31, 2018)**

AmpTec GmbH		Statement of changes in fixed assets as of December 31, 2018					Carrying amount Dec. 31, 2018 EUR	Carrying amount Dec. 31, 2017 EUR
		Acquisition or production cost Jan. 1, 2018 EUR	Additions -Disposals EUR	Transfers EUR	Cumulative Write-downs Dec. 31, 2018 EUR	Write-downs -Reversals of write-downs from Jan. 1, 2018 to Dec. 31, 2018 EUR		
<b>I.</b>	<b>Tangible assets</b>							
<b>1.</b>	<b>Technical equipment and machinery</b>							
420001	Mastercycler	5,525.00			5,525.00	0.00	0.00	
420002	RotorGene RG-3000-72/MC System	18,000.00			18,000.00	0.00	0.00	
420003	4 UV cleaner boxes	6,624.50			5,658.50	828.00	1,794.00	
420004	UV cleaner box	2,316.00			1,982.00	290.00	624.00	
420005	Mastercycler	2,475.50			1,909.50	309.00	875.00	
420006	PICO 17 Rotor 24X1.5/2 ML	1,274.40			811.40	159.00	622.00	
420007	Eppendorf - Mastercycler	6,863.12			4,147.12	858.00	3,574.00	
420008	Thermo - Pico	1,293.60			783.60	162.00	672.00	
420009	Omnilab - Thermomixer	1,088.00			658.00	136.00	566.00	
420010	Profilab - BioSan UVT S AR	2,292.50			1,339.50	287.00	1,240.00	
420011	Spectrophotometer - NanoDrop	6,529.95			3,673.95	816.00	3,672.00	
420012	Labexchange - Hettich Rotina 46R	2,980.00			1,679.00	373.00	1,674.00	
420013	Omnilab - Thermomixer basic	1,330.25			708.25	166.00	788.00	
420014	Biosan mini centrifuge	763.45			463.45	95.00	395.00	
420015	Biosan Thermo-Shaker	650.00			394.00	81.00	337.00	
420016	IKA - MS3 Basic small shaker	438.35			234.35	55.00	259.00	
420017	Qiagen - Instrument set	16,000.00			16,000.00	0.00	0.00	
420018	UV cleaner box #15010014	2,148.50			650.50	166.00	1,664.00	
420019	UV cleaner box #15010015	2,148.50			650.50	166.00	1,664.00	
420020	UV cleaner box #15030034	2,225.00			658.00	171.00	1,738.00	
420021	Mastercycler nexus	4,939.20			1,425.20	380.00	3,894.00	
420022	Electrophoresis Bioanalyzer	13,181.49			3,634.49	1,014.00	10,561.00	
420023	Thermomixer	4,039.97			1,115.97	311.00	3,235.00	
420024	UV cleaner box	2,225.00			615.00	171.00	1,781.00	
420025	UV cleaner box #15090112	1,325.00			332.00	102.00	1,095.00	
420026	Heraeus Megafuge	5,035.18			1,229.18	388.00	4,194.00	
420027	Profilab24 - BioSan UVT-B-AR UV cleaner box, BINDER drying cabinet	3,614.10			834.10	278.00	3,058.00	
420028	VWR Peqlab - Microplate centrifuge_Perfect SpinP	548.00			128.00	42.00	462.00	
420029	Cyberport - 1x freezer Liebherr GB 4013- 20 Comfort	696.56			204.56	70.00	562.00	

**Statement of changes in fixed assets as of December 31, 2018**

**AmpTec GmbH**

	Acquisition or production cost Jan. 1, 2018 EUR	Additions -Disposals EUR	Transfers EUR	Cumulative Write-downs Dec. 31, 2018 EUR	Write-downs -Reversals of write- downs from Jan. 1, 2018 to Dec. 31, 2018 EUR	Carrying amount Dec. 31, 2018 EUR	Carrying amount Dec. 31, 2017 EUR
<b>I. Tangible assets</b>							
<b>1. Technical equipment and machinery</b>							
420030 Eppendorf GmbH - Centrifuge 5424, Rotor F-45-18-11	2,358.47			531.47	182.00	1,827.00	2,009.00
420031 Eppendorf GmbH - Thermomixer, Smartblock 2.0 & 50 ml. Thertop	5,269.56			1,184.56	406.00	4,085.00	4,491.00
420032 spo-comm GmbH - spo-book Turo J1900 - new computer firewall	357.00			198.00	72.00	159.00	231.00
420033 Biozym - ThermoQ heating/cooling block with heating lid	385.00			80.00	30.00	305.00	335.00
420034 Cyberport - 2 freezers, 3 refrigerators	2,471.00			660.00	247.00	1,811.00	2,058.00
420035 ProfiLab24 - BioSan UVV-B-AR UV cleaner box extra wide	4,115.00			819.00	317.00	3,296.00	3,613.00
420036 ProfiLab24 - BioSan mini centrifuge Vortex MicroSpin FV-2400	202.40			42.40	16.00	160.00	176.00
420037 ProfiLab24 - BioSan mini centrifuge Vortex MicroSpin FV-2400	202.40			39.40	16.00	163.00	179.00
420038 Eppendorf - Centrifuge 5424 with knob, incl. rotor	1,892.77			353.77	146.00	1,539.00	1,685.00
420039 ProfiLab24 – BioSan mini centrifuge/Vortex	253.40			42.40	20.00	211.00	231.00
420040 Fisher Scientific - Centri Heraeus Megafuge	8,457.16			1,357.16	651.00	7,100.00	7,751.00
420041 Bio-Rad - mini-rocker, 230 V	532.50			128.50	67.00	404.00	471.00
420042 Sailer, stainless steel bench f. laboratory airlock	811.17			121.17	63.00	690.00	753.00
420043 Eppendorf - Mastercycler nexus, ThermoMixer, SmartBlock	21,221.12			2,994.12	1,633.00	18,227.00	19,860.00
420044 ProfiLab24 – BioSan mini centrifuge/Vortex, UVV-S-AR	2,811.55			492.55	281.00	2,319.00	2,600.00
420045 ProfiLab24 – BioSan mini centrifuge/Vortex, UVV-S-AR	2,489.00			436.00	249.00	2,053.00	2,302.00
420046 LTF Labortechnik-UVX Radiometer, digital f. measurement	1,169.00			244.00	146.00	925.00	1,071.00
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, 2018**

**AmpTec GmbH**

	Acquisition or production cost Jan. 1, 2018 EUR	Additions -Disposals EUR	Transfers EUR	Cumulative Write-downs Dec. 31, 2018 EUR	Write-downs -Reversals of write- downs from Jan. 1, 2018 to Dec. 31, 2018 EUR	Carrying amount Dec. 31, 2018 EUR	Carrying amount Dec. 31, 2017 EUR
<b>I. Tangible assets</b>							
<b>1. Technical equipment and machinery</b>							
420048 Eppendorf - SmartBlock 50ml, Themoblock f. 4 conical tubes	1,735.04			326.04	217.00	1,409.00	1,626.00
420049 VWR - Mini incubator INCU-Line IL 10	1,078.00			192.00	135.00	886.00	1,021.00
420050 ProfiLab24 – Laboratory freezer National Lab	4,630.80			656.80	463.00	3,974.00	4,437.00
420051 Eppendorf - Thermal printer DPU 414, incl. adapter 230 V	410.60			194.60	137.00	216.00	353.00
420052 Advanced Analytical - Fragment Analyzer Automated CE System	36,800.00			3,539.00	2,831.00	33,261.00	36,092.00
420053 computeruniverse - Computer + monitor Testo System	825.96			321.96	275.00	504.00	779.00
420054 NetFactory - Easynotebooks - Lenovo ThinkCentre + Acer Monit	1,560.50			607.50	520.00	953.00	1,473.00
420055 VWR Microplate centrifuge	703.00			59.00	54.00	644.00	698.00
420056 Knauer - K-7400S Semi-micro osmometer with measuring head	5,206.90			535.90	401.00	4,671.00	5,072.00
420057 Bio-Rad - Chemidoc Imaging System		32,000.00		2,462.00	2,462.00	29,538.00	0.00
420058 Eppendorf - Mastercycler nexus and nexus eco		32,037.66		2,465.66	2,465.66	29,572.00	0.00
420059 Adelphi - Apillo II Liquid Viewer		1,590.00		113.00	113.00	1,477.00	0.00
420060 Eppendorf - Multipette E3x with lead adapter, charging stand		2,801.76		514.76	514.76	2,287.00	0.00
420061 Eppendorf - ThermoMixer C, SmartBlock 50ml		10,258.48		724.48	724.48	9,534.00	0.00
420062 Mettler-Toledo - SevenExcellence pH meter		2,590.30		166.30	166.30	2,424.00	0.00
420063 ProfiLab24 - BioSan UVT-S-AR UV cleaner box		2,380.00		122.00	122.00	2,258.00	0.00
420064 Fisher Scientific - Megafuge 40 TX -1000 R&D Pack		7,587.20		292.20	292.20	7,295.00	0.00
420065 VWR - Liebherr GNI4355 270L freezer		899.00		29.00	29.00	870.00	0.00

AmpTec GmbH		Statement of changes in fixed assets as of December 31, 2018						
		Acquisition	Additions	Transfers	Cumulative	Write-downs	Carrying amount	Carrying amount
		or production	-Disposals		Write-downs	-Reversals of write-downs		
		cost				from Jan. 1, 2018		
Jan. 1, 2018			Dec. 31, 2018	to Dec. 31, 2018	Dec. 31, 2018	Dec. 31, 2017		
EUR	EUR	EUR	EUR	EUR	EUR	EUR		
<b>I.</b>	<b>Tangible assets</b>							
<b>1.</b>	<b>Technical equipment and machinery</b>							
420066	BSH Hausgeräte GmbH - GS51NFW40 Siemens Upright freezer	908.38		24.38	24.38	884.00	0.00	
420067	Profilab 24 - BioSan UVT-S-AR Box, BioSan mini centrifuge	2,585.50		67.50	67.50	2,518.00	0.00	
420068	Eppendorf - ThermoMixer F2,0	3,378.79		65.79	65.79	3,313.00	0.00	
420069	ProfiLab24 - BioSan thermoshaker, BioSan Block	896.25		18.25	18.25	878.00	0.00	
420070	Advanced Analytical - Fragment Analyzer Automated CE System	35,000.00		674.00	674.00	34,326.00	0.00	
420071	VWR - Refrigerator LKUV1610 141L Mediline	805.00		11.00	11.00	794.00	0.00	
420072	VWR - Liebherr freezer GN5215_410L	884.00		6.00	6.00	878.00	0.00	
420073	Testo - Saveris T1 radio probe with internal NTC without display	2,246.50		87.50	87.50	2,159.00	0.00	
420074	Envair - Isolator - clean room system	148,308.57		11,409.57	11,409.57	136,899.00	0.00	
	<b>Technical equipment and machinery</b>	<b>226,520.42</b>	<b>287,157.39</b>	<b>110,855.81</b>	<b>36,702.39</b>	<b>402,822.00</b>	<b>152,367.00</b>	

AmpTec GmbH		Statement of changes in fixed assets as of December 31, 2018						
		Acquisition	Additions	Transfers	Cumulative	Write-downs	Carrying amount	Carrying amount
		or production	-Disposals		Write-downs	-Reversals of write-downs		
		cost				from Jan. 1, 2018		
Jan. 1, 2018			Dec. 31, 2018	to Dec. 31, 2018	Dec. 31, 2018	Dec. 31, 2017		
EUR	EUR	EUR	EUR	EUR	EUR	EUR		
<b>1.</b>	<b>Tangible assets</b>							
<b>2.</b>	<b>Other facilities, operating and office equipment</b>							
630001	FT Fernmeldetechnik - telephone system		6,419.35		589.35	589.35	5,830.00	0.00
630002	Klarsicht IT GmbH - new server - 2 mirrored systems		5,625.31		469.31	469.31	5,156.00	0.00
650001	Mac Mini	2,325.20			2,325.20	0.00	0.00	0.00
650002	MacBook Pro	1,197.48			1,197.48	0.00	0.00	0.00
650003	Asus UX31A	1,141.96	307.39		1,244.35	102.39	205.00	0.00
650004	Mac 2.6 GHz	3,778.07			3,778.07	0.00	0.00	0.00
650005	HP IDS UMA 2570p	2,350.37			2,350.37	0.00	0.00	0.00
650006	Xitra Rechner - J. Beeger	538.66			538.66	0.00	0.00	0.00
650007	SNS - HP Compaq Elite 8300	924.90			924.90	0.00	0.00	0.00
650008	Apple Mac Mini	868.09			868.09	0.00	0.00	0.00
650009	HP Laserjet Pro 200 Color	468.72			468.72	0.00	0.00	0.00
650010	HP Compaq Elite 8300	1,998.70	122.19		2,039.89	41.19	81.00	0.00
650011	Xitra Rechner - K. Weber	668.19			668.19	0.00	0.00	0.00
650012	SAS - KP Compaq Elite	1,732.70			1,732.70	0.00	0.00	0.00
650013	Cyberport - Lenovo ThinkCentre M73 SFF_Computer new employee	482.18			443.18	161.00	39.00	200.00
650014	büroshop24 - HP PC X3K75ES	418.91			292.91	140.00	126.00	266.00
650015	Design & Art - Pictures for corridor & conference room	1,734.20			184.20	116.00	1,550.00	1,666.00
650016	Hörde - conference table	1,139.00			140.00	88.00	999.00	1,087.00
650017	notebooksbilliger.de - computer, monitor for Monika Tari		534.22		134.22	134.22	400.00	0.00
650018	Notebooksbilliger.de - computer for Lisa		436.01		85.01	85.01	351.00	0.00
650019	notebooksbilliger - computer for Maria Wetzel		534.98		89.98	89.98	445.00	0.00
650020	Notebooksbilliger - Computer + monitor reception		513.91		86.91	86.91	427.00	0.00
650021	Hugo Hamann – Zebra label printer incl. network 2x		860.00		144.00	144.00	716.00	0.00
650022	Notebooksbilliger - Computer, monitor A. Hanne, H. Dineva		1,067.12		119.12	119.12	948.00	0.00

## AmpTec GmbH

	Acquisition/production cost as of Jan. 1, 2018	Additions, disposals	Transfers	Accumulated depreciation and impairment losses as of Dec. 31, 2018	Write-downs and reversals of write-downs from January 1, 2018 to December 31, 2018	Book value Dec. 31, 2018	Book value Dec. 31, 2017
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>1.</b>	<b>Tangible assets</b>						
<b>2.</b>	<b>Other facilities, operating and office equipment</b>						
650023	notebooksbilliger - PC HP ProDesk 400_Kathrin Kühn_LCD 61cm	491.30		41.30	41.30	450.00	0.00
650024	Cyberport - Computer for Peter HP ProDesk 400 G5 SFF 4HR7	672.98		38.98	38.98	634.00	0.00
650025	Cyberport - Computer for Peter_HP Notebook Ryzen_Samsung SSD	751.53		42.53	42.53	709.00	0.00
650026	moebelshop24 - desk, roller container	2,126.05		82.05	82.05	2,044.00	0.00
670005	Axis 24, Maximus vacuum cleaner	157.09		157.09	0.00	0.00	0.00
670006	Jacob Elektronik, Lenovo monitor	366.29		366.29	0.00	0.00	0.00
670007	ProfiLab24, Biosan mini centrifuge	391.00		391.00	0.00	0.00	0.00
670008	Mettler-Toledo - InLab Nano Sensor pHmeter	601.60		601.60	601.60	0.00	0.00
670009	Cyberport - HP notebook for H. Dineva	550.38		550.38	550.38	0.00	0.00
670010	Mc Labor OHG - Adelphi, Liquid Viewer Apollo II	366.50		366.50	366.50	0.00	0.00
670012	notebooksbilliger.de - monitor, hard drive, iPad	420.08		420.08	420.08	0.00	0.00
670013	Merck - Millivac mini vacuum pump	535.50		535.50	535.50	0.00	0.00
670014	VWR - Liebherr GP4013-20 freezer	730.90		730.90	730.90	0.00	0.00
670015	PCE Deutschland - PCE-172-ICA luxmeter	293.20		293.20	293.20	0.00	0.00
670016	Cyberport - Panasonic Lumix DMC-TZ81 digital camera_shipping	273.07		273.07	273.07	0.00	0.00
670017	Testo - Saveris T1 radio probe with internal NTC without display	350.90		350.90	350.90	0.00	0.00
670018	Testo - Saveris T1 radio probe with internal NTC, ISO calibrator	635.40		635.40	635.40	0.00	0.00
670019	moebelshop24 - Beech cupboard 7550	251.26		251.26	251.26	0.00	0.00
670020	Testo - Saveris T1 radio probe with internal NTC, ISO calibrator	635.40		635.40	635.40	0.00	0.00



**Statement of changes in fixed assets as of December 31, 2018**

**AmpTec GmbH**

	Acquisition/production cost as of Jan. 1, 2018	Additions, disposals	Transfers	Accumulated depreciation and impairment losses as of Dec. 31, 2018	Write-downs and reversals of write- downs from January 1, 2018 to December 31, 2018	Book value Dec. 31, 2018	Book value Dec. 31, 2017
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>1. Tangible assets</b>							
<b>2. Other facilities, operating and office equipment</b>							
670021 Testo SE & Co - Saveris radio probe 1x		773.10		773.10	773.10	0.00	0.00
670022 Hörde GmbH - office chairs 8x		2,232.00		2,232.00	2,232.00	0.00	0.00
670023 Hörde GmbH - 3x office chairs (HS60017)		837.00		837.00	837.00	0.00	0.00
675003 Omnibus item 2011	1,587.40			1,587.40	0.00	0.00	0.00
675004 Omnibus item 2012	5,187.55			5,187.55	0.00	0.00	0.00
675005 Omnibus item 2013	6,908.38			6,908.38	0.00	0.00	0.00
675006 Omnibus item 2015	5,777.99			4,624.99	1,156.00	1,153.00	2,309.00
<b>Other facilities, operating and office equipment</b>	<b>42,143.03</b>	<b>29,948.63</b>		<b>49,828.66</b>	<b>13,213.63</b>	<b>22,263.00</b>	<b>5,528.00</b>
<b>Tangible assets</b>	<b>268,663.45</b>	<b>317,106.02</b>		<b>160,684.47</b>	<b>49,916.02</b>	<b>425,085.00</b>	<b>157,895.00</b>
	<b>268,663.45</b>	<b>317,106.02</b>		<b>160,684.47</b>	<b>49,916.02</b>	<b>425,085.00</b>	<b>157,895.00</b>

**General Engagement Terms  
for  
Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms]  
as of January 1, 2017**

**1. Scope of application**

(1) These engagement terms apply to contracts between German Public Auditors (*Wirtschaftsprüfer*) or 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 "Textform" 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.

(3) The German Public Auditor is entitled to invoke demurs and defenses 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 authorized 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 official 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.