

Appendix 3: Template for a Report on an Engagement for the Compilation of Financial Statements (Compilation Report)

The following template, in connection with the explanations given in section 6. of this expert opinion, may be used as a guideline and has to be adapted to the individual requirements and circumstances.

a) Compilation report in case of non-participation in the accounting:

To ... [client]

Report on the Compilation of Financial Statements of ... [client] as of ... [balance sheet date]

We have been engaged to compile¹ the preceding/following financial statements of ... [client] as of ... [balance sheet date] – consisting of the balance sheet, the income statement, and the notes – on the basis of the accounting and the inventory as well as the provisions of applicable accounting and valuation methods.

The submitted documentation, accounting and inventory records – the regularity or plausibility of which we did not check in compliance with our engagement – as well as the information provided to us served as the basis for the compilation of the financial statements. You are responsible for the preparation of the inventory and the financial statements pursuant to ... [name of the applicable legal bases, e.g. Austrian Commercial Code (UGB), IFRS or special laws] and the supplementary provisions of the Company's Articles of Association.

We did not perform either an audit, a review of the financial statements or an assurance engagement or agreed-upon procedures and, therefore, do not provide an assurance (confirmation) on financial statements.

You are responsible for the accuracy as well as the exhaustiveness of the documentation and information provided to us; a responsibility which also applies vis-à-vis the users of the financial statements compiled by us. In this context, we refer to the Letter of Representation which you signed on ... [date] on our request.

The compilation engagement was carried out under the provisions of the expert opinion KFS/RL 26 "Principles for the Compilation of Financial Statements". The General Conditions of Contract for the Public Accounting Professions (AAB), issued by the Austrian Chamber of Public Accountants and Tax Advisors (KWT), as of ... [date], shall apply to this compilation engagement.

Any distribution to third parties of the financial statements compiled by us is only permissible upon inclusion of the compilation report.

¹ Translator's note: Expert opinion KFS/RL 26 (Grundsätze für die Erstellung von Abschlüssen) distinguishes between "Aufstellung" and "Erstellung" of financial statements. Whereas "Aufstellung" refers to the Company's (statutory) obligation to prepare financial statements, "Erstellung" refers to the preparatory activities to prepare financial statements based on the accounting, inventories or other information. These activities may also be carried out by certified public accountants. As a consequence, "preparation" was used for "Aufstellung" and "compilation" for "Erstellung" for the purpose of this document.

If the financial statements compiled by us are distributed to any third parties, the provisions stipulated in Point 7. AAB for the Public Accounting Professions of KWT on the liability vis-à-vis third parties shall apply.

b) Compilation report in case of participation in the accounting:

To ... [client]

Report on the Compilation of Financial Statements of ... [client] as of ... [balance sheet date]

We have been engaged to compile the preceding/following financial statements of ... [client] as of ... [balance sheet date] – consisting of the balance sheet, the income statement, and the notes – on the basis of the accounting and the inventory as well as the provisions of applicable accounting and valuation methods.

The ... [type of activity/activities performed (e.g. entire accounting, payroll accounting, register of assets)] carried out by us and, in addition, the documentation, accounting and inventory records – the regularity or plausibility of which we did not check in compliance with our engagement – as well as the information provided to us served as the basis for the compilation of the financial statements. You are responsible for the preparation of the inventory and the financial statements pursuant to ... [name of the applicable legal bases, e.g. Austrian Commercial Code (UGB), IFRS or special laws] and the supplementary provisions of the Company's Articles of Association.

We did not perform either an audit, a review of the financial statements or an assurance engagement or agreed-upon procedures and, therefore, do not provide an assurance (confirmation) on financial statements.

You are responsible for the accuracy as well as the exhaustiveness of the documentation and information provided to us; a responsibility which also applies vis-à-vis the users of the financial statements compiled by us. In this context, we refer to the Letter of Representation which you signed on ... [date] on our request.

The compilation engagement was carried out under the provisions of the expert opinion KFS/RL 26 "Principles for the Compilation of Financial Statements". The General Conditions of Contract for the Public Accounting Professions (AAB), issued by the Austrian Chamber of Public Accountants and Tax Advisors (KWT), as of ... [date], shall apply to this compilation engagement.

Any distribution to third parties of the financial statements compiled by us is only permissible upon inclusion of the compilation report.

If the financial statements compiled by us are distributed to any third parties, the provisions stipulated in Point 7. AAB for the Public Accounting Professions of KWT on the liability vis-à-vis third parties shall apply.

[wenn die deutsche Version des Berichts unterzeichnet wird:]

This English translation of the compilation report is presented for the convenience of the reader only and the German wording is the only legally binding version.

[wenn ausschließlich die englische Version des Berichts verwendet wird:]

This compilation report and the terms used within are only a translation of the original German compilation report.