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**Report
On The Review
Of The Annual Financial Statements
at 31.12.2019
of the
Herhof-Management Company Ltd,
Kalkgraben 2,
35606 Solms**

Note:

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Bacher & Partner Ltd
Auditing firm
Tax Consulting firm

Am Rheindorfer Ufer 2 |
53117 Bonn

Company headquarters:
Bonn

District Court of Bonn
HRB 24285

Table of Contents

	Page
A. Audit assignment	1
B. Basic statements.....	2
I. Opinion on the status assessment by the legal representatives.....	2
C. Object, nature and scope of the audit	3
D. Findings and notes to accounting	6
I. Correctness of the accounting	6
1. Accounting and other audited documents	6
2. Annual Financial Statements	7
3. Management Report	7
II. Overall presentation of the annual financial statements	8
1. Statements to the overall annual financial statement presentation	8
2. Significant assessment grounds and their changes	8
3. Interpretation of measures forming the situation	8
4. Analyses and clarifications	8
E. Reproduction of the audit report of the auditor	9
F. Concluding remarks and signing of the audit report	12

Annexes

Annex 1	Financial Statements for the fiscal year 2019
	1.1 Balance Sheet
	1.2 Profit and Loss Account
	1.3 Appendix
Annex 2	Certificate of the Management Board
Annex 3	Accounts evidence to the Balance Sheet and Profit and Loss Account
Annex 4	General mandate conditions of Bacher & Partner Ltd., as applicable from 01.01.2017

A. Audit Assignment

The Partners' Meeting of

Herhof-Management Company Ltd, Solms
(hereinafter briefly referred to as "the Company" or "the Firm")

has assigned us the audit of the annual financial statements for the fiscal year 2019.

The management has therefore given us a mandate to audit the annual financial statements of the Company for the fiscal year from 01.01.2019 as of 31.12.2019 as well as the accounting and to issue a report on the audit's results.

The company is a small limited company under the meaning of § 267a par. 1 of the German Commercial Code, therefore the audit of the annual accounts is voluntary.

The company has not presented any management report, given that this is not required by law.

For the carrying out of the assignment and our liability, also with respect to third parties, the General Terms and Conditions for auditors and audit firms in the 01.01.2017 edition, as agreed and attached to the present as annex 3, shall apply.

We have prepared the present audit report in accordance with the principles of the audit standard IDW PS 450, which is attached to the annual financial statements, as audited by us. This report is addressed to the audited Firm.

We hereby certify under § 321 par. 4a of the German Commercial Code, that during the audit of the annual accounts we have complied with the rules relating to independence.

B. Basic statements

I. Opinion on the situation assessment by the legal representatives

The management of the Company has prepared the annual financial statements – consisting of the balance sheet, the profit and loss account and the annex - of the company.

An explicit assessment of the situation of the company, out of the annual financial statements by the management has not been submitted, as it was legitimately not required to prepare a management report (§. 264 par. 1 sentence 4 with §. 264a of the German Commercial Code). Therefore, under § 321 par. 1 sentence 1 of the German Commercial Code we, in our capacity as auditors, cannot make an assessment of the situation through the management, as such situation would be expressed in the management report.

Under § 321 par. 1 sentence 2 of the German Commercial Code we take as auditors with the subsequent statement a position, as it is derived from the annual financial statements. We express an opinion based on our assessment of the situation of the company, which we acquired in the context of the audit of the annual accounts.



Asset and financial situation

Insofar as the shareholder Helector S.A. uses patents of the company as part of its plant construction projects, which it holds in the field of mechanical-biological drying of waste, the company will receive corresponding licenses according to different compensation models.

As a result of the integration into the group of companies, the reported assets of the company as of December 31, 2019 with a total volume of 379 K € almost exclusively relate to receivables from affiliated companies (386 K €) within the framework of intra-group allocations of liquid funds and from shareholders (75 K €). The Company does not dispose of any investment rights. The drop of other assets items by 22 K € results from money receivables on corporate tax claims that were activated in the previous year.

In the year-on-year reporting date, the equity capital statement increased by € 120 thousand from € 374 thousand to € 494 thousand due to the 2018 annual surplus. The equity capital ratio amounts to 99.0 %.

Profit position

Gross annual receipt were slightly reduced from € 135 thousand in the previous year to € 132 thousand, as waste quantities that are managed on the basis of license fees slightly dropped.

Taking into account the slightly lower, in comparison with the previous year, other operating expenses amounting to € 15 thousand and a profit tax (30 K €), a decrease of 120 K € results in the annual financial statements.

According to our findings, the presentation of the position of the company by the management gives a picture of the situation of the company which corresponds to the actual circumstances. As part of our audit, we have not been aware of any facts that challenge this statement.

C. Object, nature and scope of the audit

The object of our audit were the accounting of annual financial statements from 01.01.2019 to 31.12.2019 - consisting of the balance sheet, the profit and loss account and the annex - of the Company and in compliance with all commercial law provisions applying to all tradesmen (articles 242 to 256a of the German Commercial Code), additional regulations for capital companies as well as certain personal companies (articles 264 to 288 of the German Commercial Code) and further legal provisions (e.g. article 42 of the Law on Limited Liability Companies).

Furthermore, we examined whether the company has claimed appropriately the size-dependent reliefs for small corporations within the meaning of § 267 par. 1 of the German Commercial Code.

The responsibility for financial reporting and internal controls prepared to this end lies on the legal representatives of the Company. The legal representatives are also responsible for the information provided to the auditors.

Our task is to assess the documentation submitted with the accounting, and the information provided to us as part of our audit in accordance with the relevant legislative provisions.

Unless otherwise provided, the audit does not have to include an assessment on whether the continuance of the audited company or the validity and profitability of the company's management can be ensured (article 317 par. 4a of the German Commercial Code).

We have conducted the audit with organization-related interruptions in the period from January to June 2020 at the company's premises as well as in our Bonn offices. We ended our examination on 05.06.2020.

The starting point of our audit was the previous year's financial statements audited by us and given an unqualified audit opinion, which were unaltered by the shareholders' meeting.

In conducting the audit, we have observed the provisions of §§ 316 et seq. of the German Commercial Code et seq. of the German Commercial Code and the principles of proper auditing laid down by the auditing standards of the Institute of Chartered Accountants (IDW). According to these standards, we are required to plan and perform the audit so that misstatements and infringements materially affecting the presentation of operations in the annual financial statements in accordance with the principles of proper accounting of the assets, financial and earnings position are detected with reasonable assurance.

The assessment of the adequacy of insurance coverage of the company, especially if all the ventures are considered and insured sufficiently, was not the subject of our audit assignment.

The scope of our audit assignment were neither the revelations and explanations of criminal offenses, such as e.g. embezzlements nor other acts of infidelity as well as any accounting offenses committed in breach of accounting rules.

The responsibility for the prevention and detection of irregularities lies on the Company's legal representatives.

We have understood the relevant internal control system for auditing the accounts, in order to plan audit procedures which are appropriate under the given circumstances, but not with the purpose of issuing an audit opinion on the effectiveness of the company's internal control system.

The audit was based on a planning of the audit priorities taking into account a preliminary assessment of the situation of the company and an assessment of the effectiveness of the accounting-related internal control system of the Company. Here we took into account our knowledge about the business, the economic and legal environment of the company, existing business and industry risks, the management information of the essential goals, strategies and business risks as well as potential risks of error.

In this context, we have assessed the appropriateness of the accounting-related internal control system of the Company, where we mainly focused on the business units that have a close relation to accounting.

From the identified during the audit planning risk areas, arose the following key audit areas:

- Balancing and assessment of receivables against affiliated companies and shareholders
- Tax on revenue and profits

The objective of the audit procedures described above was, especially to determine the business risks that present a particular risk source for significant errors in accounting. We have considered the knowledge in determining our further audit procedures.

In addition to our assessment of the accounting-related internal control system, we have adhered to the principles of materiality and profitability when defining further auditing procedures, including the sample scope.

The individual audit procedures included system audits and functional tests, analytical test procedures and individual case inspections. As part of the review of the accounting-related internal control system, we analyzed the extent to which the material business risks directly affecting accounting were reduced by the organization of the operating procedures and the control and monitoring measures. The findings of the examination of the accounting-related internal control system have been taken into account when selecting the analytical test procedures and the individual case tests.

Analytical audit procedures were carried out, in particular, within the framework of breakdowns and prior-year comparisons of individual items in the balance sheet and profit and loss account, as well as in the context of the analysis of assets, financial position and earnings situation.

We carried out individual case inspections in specific or random samples.

The audit included an assessment of the accounting, valuation and classification principles and the significant estimates made by the legal representatives as well as evaluating the overall presentation of the financial statements.

For the proof of trade receivables vis-à-vis partners, balance confirmations according to the positive method as of 31.12.2019 were requested. The selection, sending and return of the confirmations were under our control. We have defined risk-based balance confirmations according to a professional procedure.

For the proof of trade relationships with credit institutions, with which the company has been related in the reporting year, we have obtained banking confirmations as of 31.12.2019.

All requested from us explanations and proofs have been issued. The requested information was readily granted and all supporting documents necessary for the implementation of the audit were made available. The management has additionally confirmed this purpose, the completeness of the accounting records and the financial statements in the standard professional, written declaration of completeness.

We believe that our audit provides a reasonable basis for our audit opinion.

The nature, scope and results of the carried out audit procedures are recorded in detail in our working papers.

D. Findings and notes to accounting

I. Correctness of the accounting

After the completion of our audit, we state that the accounting records and other documents examined as well as the annual financial statements comply in all material issues with the legal requirements.

1. Accounting and other audited documents

The auditing and documentation are in accordance with our conclusions in all material issues and legal provisions. The information extracted from the further audited documents is in accordance with the accounting and the annual financial statements.

No cases have been identified during our audit, which indicate that the organizational and technical measures applied by the company are not appropriate for ensuring the security of accounting-related data as well as the IT systems used.

The internal accounting control system provides, in accordance with the ascertainties made within the framework of our audit, in principle adequate documentation and guarantees for the complete and proper collection of data as well as their processing, documentation and security.

The accounts include, according to the declaration of completeness of management, all relevant transactions processes; our exam found nothing to the contrary. The booking will be completed only after the completion of our audit. The balances of the balance sheet items of the by us audited financial statements of last year have been properly presented.

2. Annual Financial Statements

After the completion of our audit, we ascertain that the balance sheet and the profit and loss account as well as the annex have been prepared in accordance with all applicable legal provisions on accounting the commercial regulations on accounting, including the principle of proper accounting as well as evaluation of the large-related and legal form bound regulations were complied with in all material issues.

The company reports in accordance with § 267a of the German Commercial Code the following characteristics:

	<u>2019</u>	<u>2018</u>
Balance sheet totals	<u>499 thousand €</u>	<u>379 thousand €</u>
Revenues	<u>132 thousand €</u>	<u>135 thousand €</u>
Average number of employees	<u>0</u>	<u>0</u>

The Company is under § 267a par. 1 of the Commercial Code at balance sheet date, a small corporation.

The balance sheet is structured in compliance with the provisions of § 266 of the Commercial Code. The profit and loss account has been prepared using the total cost method (§ 275 par. 2 of the Commercial Code).

The balance sheet and profit and loss account derive properly from the bookkeeping and further audited documents. Commercial law provisions on appropriation, evidence and evaluation are complied with in all material issues.

The annex corresponds to the legal provisions. It contains all material information in a full and proper manner.

3. Management Report

The Company has been legitimately exempted from the preparation of a management report (exemption pursuant to § 264 paragraph 1 sentence 4 of the German Commercial Code for small corporations).

II. Overall presentation of the annual financial statements

1. Statements to the overall annual financial statement presentation

According to our findings, the annual financial statement presents in its entirety in accordance with the generally accepted accounting principles a true and fair view of the assets, financial and earnings position of the company.

The accounting policies applied in the fiscal year accounting and valuation methods are given in the Appendix applicable. In our following explanations, we therefore examine in particular those matters that are relevant to the assessment of the net assets, financial position and results as well as the overall effect associated with other material events and factors.

2. Significant measurement bases and their amendments

The accounting and valuation methods are carried out under the assumption of an ongoing concern basis. They are generally applied without changes to the previous year.

The applied accounting and assessment methods result from the appendix.

3. Interpretation of measures forming the situation

In the context of reporting on the overall presentation of the annual financial statements would be also extended to the interpretation and utilization of discretion as well as grooming building measures and their impact on the net assets, financial position and earnings.

During the audit no facts, requiring explanation, have become known to us, in connection with the accounting policy.

4. Analyses and clarifications

Further structuring and explanations of balance sheet and profit and loss account are not required for understanding the overall financial statement presentation. During the reported year we have neither found unusual transactions, special one-off effects nor other special impacts with a significant effect on the overall financial statement presentation.

E. Reproduction of the audit report of the auditor

We have attributed to the annual financial statements for the fiscal year from January 01 to December 31, 2019, of Herhof-Management Company Ltd, Solms, in the issue annexed as Appendix 1 to the present report, the following unqualified audit certificate:

“OPINION OF THE INDEPENDENT AUDITOR

To Herhof-Management Company Ltd., Solms

Audit assessment

We have audited the annual financial statements of Herhof-Management Company Ltd. - consisting of the balance sheet, dated 31.12.2019, the profit and loss account for the fiscal year from 01.01.2019 to 31.12.2019 and the annex, including the presentation of the accounting and valuation methods.

In our opinion, based on the information obtained in the course of the audit, the attached annual financial statements comply in all material aspects with the German commercial law provisions applying to capital companies, and give a true and fair view of the financial position and results of operations of the company as of 31.12.2019 in accordance with the German principles of proper accounting for the fiscal year from January 01 to December 31, 2019.

According to article 322 par. 3 sentence 1 of the German Commercial Code, we represent that our audit, with the exception of the aforementioned reservations of the audit opinion on the annual financial statements, has not given rise to any objections as to their proper status.

Basis for the unqualified audit opinion

We conducted our audit in accordance with § 317 of the German Commercial Code, in compliance with the established by the Institute of Chartered Accountants (IDW) generally accepted standards of auditing in Germany. Our responsibility under those provisions and principles is further described in paragraph "Auditor's responsibility for auditing the annual financial statements" of our opinion. We are independent from the company, pursuant to German commercial law and labour law provisions, and have performed our other German labour law obligations in accordance with those requirements. Our opinion is that the proof of audit received by us is sufficient and appropriate, in order to serve as the basis of our unqualified opinion on the annual financial statements.

The legal representatives' responsibility for the annual financial statements

The legal representatives are responsible for drawing up the annual financial statements, which comply with German commercial law provisions in all material aspects, and for giving through the annual financial statements a true and fair view of the financial position and results of operations of the company in accordance with the principles of proper accounting. Moreover, the legal representatives are responsible for internal controls, which they have determined as being required under German principles of proper accounting for facilitating the drawing up of annual financial statements which are free from material (whether intentional or unintentional) false statements.

While drawing up the annual financial statements, legal representatives are responsible for evaluating the company's ability to continue its business activity. Moreover, they are responsible for providing facts in connection with the continuation of the company's activity, to the extent those are available. Apart from that, they are also responsible for drafting the balance sheet on the basis of the accounting principle of the continuation of the company's activity, to the extent that there are no factual or legal circumstances.

The auditor's responsibility for auditing the annual financial statements

Our objective is to receive sufficient security on whether the annual financial statements are totally free from material (whether intentional or unintentional) false statements, as well as to issue an opinion containing our audit report for the annual financial statements.

A sufficient security shall constitute a high level of security, without any guarantee thereto, that an audit conducted in accordance with § 317 of the German Commercial Code, in compliance with the established by the Institute of Chartered Accountants (IDW) generally accepted standards of auditing in Germany, always reveals a materially false statement. False statements can result in breaches or irregularities and are considered to be material when it is reasonably expected that they may influence on their own or in total the economic decisions of their addressees which are taken on the basis of these annual financial statements.

During the audit we have performed a due assessment and kept crucial confidentiality. Furthermore,

- We identify and assess the risks of material (whether intentional or unintentional) false statements in the annual financial statements, we elaborate and carry out processes as reaction to those risks and also obtain evidence which is sufficient and appropriate so as to serve as a basis for our audit report. The risk of non-revealing material false statements is higher in case of breaches than in case of irregularities, as breaches may include deceitful collaborations, forgeries, intentional incompleteness, misleading representations as well as the suspension of internal audits.
- We achieve an understanding of the internal control system that is related to the audit of annual financial statements, for the purpose of elaborating procedures which are suitable under given circumstances, although not with the purpose of drafting an audit report on the validity of those company systems.
- We assess the appropriateness of the auditing methods applied by the legal representatives as well as the justifiability of the legal representatives' statements on valuation and the relevant information.
- We draw conclusions about the suitability of the auditing bases of continuation of the company's activity applied by the legal representatives as well as on whether, on the basis of evidence obtained, there is a material uncertainty with respect to incidents and circumstances which may

raise serious doubts as to the company's ability to pursue its business activity. In the case that we reach the conclusion that a material uncertainty exists, we are obliged to mention that in the opinion in connection with the relevant information contained in the annual financial statements or, in the case that such information is not suitable, to modify our audit report from time to time. Our conclusions are drawn on the basis of evidence obtained up to the date of issue of our opinion. However, as a result of future events or circumstances, the company may not be able to pursue its business activity any longer.

- We perform an assessment of the overall presentation, structure and content of the annual financial statements including the information as well as whether the annual financial statements present the underlying corporate incidents and events in such manner that the annual financial statements give a true and fair view of the financial position and results of operations of the company in accordance with the German law principles of proper accounting.

We discuss in detail with the persons supervising us, inter alia, the intended scope and time schedule of the audit as well as significant findings of the audit, including any deficiencies in the internal control system that we have ascertained in the course of our audit".

F. Concluding remarks and signing of the audit report

Any use or disclosure of the reproduced audit opinion not including this audit report without our prior consent; on § 328 of the German Commercial Code is referenced. Decisive and binding alone is this original signed audit report in paper format, not, however, any copies or electronic versions. To clarify, we point out that we do not take over any responsibility, liability or other obligations of any third party, unless we have concluded with the third parties a written agreement with a different wording or such a disclaimer would be ineffective.

The above report on the audit of the financial statements for the fiscal year from 01.01.2019 to 31.12.2019 of Herhof-Management Company Ltd, Solms, we will refund in accordance with the law and the principles of proper reporting for final examinations (IDW PS 450).

The opinion issued by us is included in Part 5 under the title "Reproduction of the auditor's unqualified opinion".

Bonn, June 5, 2020

Bacher & Partner GmbH
Auditing company
Tax Consultants

(Dr. Stephan Bacher)
Auditor

ig für die **Profit and Loss Account for the period 01.01.2019 - 31.12.2019** of
 der **Herhof-Verwaltungsgesellschaft mbH, Kalkgraben 2, 35606 Solms**

	2019	2018
	€	€
	v.H.	v.H.
1. Gross annual receipts	132.142,68	135.000,12
2. other operating income	2,04	0,00
3. other operational costs	-15.148,35	-18.146,59
4. Interests and other expenses	3.316,00	0,00
5. Income and profit taxes	0,00	29.704,08
6. Results after taxation	120.312,37	146.557,61
7. Annual net profit	120.312,37	146.557,61

**Appendix
For The Financial Year 2019
Of The
Herhof-Management Company Ltd,
Kalkgraben 2,
35606 Solms**

Structure

- I. General Information
- II Accounting and valuation methods
- III. Notes to the balance sheet
- IV. Other Information

I. General Information

The annual financial statements are set up on the basis of the legal regulations (German Commercial Code, Law on limited companies) and in compliance with the generally accepted accounting principles. The balance sheet and the profit and loss accounts are structured under the provisions of § 266 and § 275 of the German Commercial Code.

The company is a small corporation under § 267 par. 1 of the German Commercial Code.

The company is registered under the name Herhof-Management Company Ltd in the commercial register of the district court of Wetzlar under number HRB 1740. Headquarters of the company are in Solms.

II Accounting and valuation methods

The accounting and valuation methods were applied without any alternations compared to the previous year.

Receivables and other assets are stated at nominal value or at a lower price at an effective date. Value adjustments are formed to a sufficient extent from the point of view of the commercial prudence principle.

Cash and cash equivalents are valued at their nominal value.

For impending risks and contingent liabilities, provisions are set up in the amount of the settlement amount calculated on the basis of reasonable business judgment.

All liabilities are recognized at their settlement amounts.

III. Notes To The Balance Sheet

Assets

Current Assets

The receivables from partners amounted to 105 K € fully attributable to claims from deliveries and services (71 K € in the previous year).

Receivables from affiliated companies amounted to 271 K € fully attributable to claims from deliveries and services (131 K € in the previous year).

All liabilities and other assets have a residual term of up to one year.

IV. Other Information

Number of employees

In the past financial year, the company had no employees.

Management

In fiscal year 2019, the management of the company has been exercised by the following persons:

- Leonidas Bobolas, Technical Director, (Athens / Greece)
- Konstantinos Papadimas, Commercial Director, (Athens / Greece)

Corporate Affiliation

The financial statements of the Company will be included in the consolidated financial statements of the partner Helector S.A., Kifissia / Greece (smallest group).

Solms,

.....
(Leonidas Bobolas)
- Manager -

.....
(Konstantinos Papadimas)
- Manager -

Confirmation of the Management Board

The Management Board confirmed the drawn up by the company and now by the Bacher & Partner GmbH, auditing company, tax consulting company, audited annual financial statements – consisting of the balance sheet, profit and loss account and appendix – for the fiscal year from 01. January to 31. December 2019 with total assets of € 499,124.55 as follows:

Solms,

Herhof-Management Company Ltd

.....
(Leonidas Bobolas)
Manager

.....
(Konstantinos Papadimas)
Manager

KONTENNACHWEIS zur BILANZ zum 31.12.2019

Herhof-Verwaltungsgesellschaft mbH Verwaltungsgesellschaft, Solms-Niederbiehl

AKTIVA

Konto	Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
	Forderungen aus Lieferungen und Leistungen			
1235 00	Steuerforderungen	0,00		21.205,30
1251 00	Forderg. aus L+L gg.Gesellschafter b.1 J	<u>105.467,31</u>	105.467,31	<u>71.133,35</u>
				92.338,65
	Forderungen gegen verbundene Unternehmen			
1269 00	Verrechnungskonto Fa. 09 Herhof GmbH	285.857,41		265.857,41
1272 00	Verrechnungskonto Fa. 12 Helector GmbH	<u>100.000,00</u>	385.857,41	<u>5.000,00</u>
				270.857,41
	sonstige Vermögensgegenstände			
1403 00	Vorsteuer 19 %		1.598,04	1.973,60
	Kassenbestand, Bundesbank- guthaben, Guthaben bei Kreditinstituten und Schecks			
1884 00	Volksbank Mittelhessen 126 602 00		6.201,79	13.642,52
			<u>499.124,55</u>	<u>378.812,18</u>
	Summe Aktiva		<u>499.124,55</u>	<u>378.812,18</u>

KONTENNACHWEIS zur BILANZ zum 31.12.2019

Herhof-Verwaltungsgesellschaft mbH Verwaltungsgesellschaft, Solms-Niederbiehl

PASSIVA

Konto	Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
	Gezeichnetes Kapital			
2900 00	Gezeichnetes Kapital		51.129,19	51.129,19
	Kapitalrücklage			
2920 00	Kapitalrücklage		1.550.000,00	1.550.000,00
	Verlustvortrag			
2978 00	Verlustvortrag vor Verwendung		1.227.317,01-	1.373.874,62-
	Jahresüberschuss			
	Jahresüberschuss		120.312,37	146.557,61
	sonstige Rückstellungen			
3095 00	Rückstellungen für Abschluss u. Prüfung		5.000,00	5.000,00
	Summe Passiva		<u>499.124,55</u>	<u>378.812,18</u>

KONTENNACHWEIS zur G.u.V. vom 01.01.2019 bis 31.12.2019

Herhof-Verwaltungsgesellschaft mbH Verwaltungsgesellschaft, Solms-Niederbiehl

Konto	Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
Umsatzerlöse				
4000 00	Umsatzerlöse Lizenzen 0% USt (4010 00)		132.142,68	135.000,12
sonstige betriebliche Erträge				
4830 00	Sonstige betriebliche Erträge		2,04	0,00
sonstige betriebliche Aufwendungen				
6420 00	Beiträge	111,60		240,00-
6815 00	Bürobedarf	50,00-		0,00
6825 00	Rechts- und Beratungskosten	10.807,50-		12.351,75-
6827 00	Abschluss- und Prüfungskosten	1.760,00-		2.500,00-
6828 00	Sonstige Lizenzen/Patentkosten	2.540,50-		2.995,74-
6855 00	Nebenkosten des Geldverkehrs	<u>101,95-</u>		<u>59,10-</u>
			15.148,35-	18.146,59-
sonstige Zinsen und ähnliche Erträge				
7100 00	Sonstige Zinsen und ähnliche Erträge		3.316,00	0,00
Steuern vom Einkommen und vom Ertrag				
7603 00	Körperschaftsteuer für Vorjahre	0,00		18.538,00
7609 00	Solidaritätszuschlag für Vorjahre	0,00		1.019,58
7611 00	Gewerbesteuer Vorjahre	<u>0,00</u>		<u>10.146,50</u>
			0,00	29.704,08
Jahresüberschuss				
	Jahresüberschuss		<u>120.312,37</u>	<u>146.557,61</u>

Allgemeine Auftragsbedingungen

für

Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften

vom 1. Januar 2017

1. Geltungsbereich

(1) Die Auftragsbedingungen gelten für Verträge zwischen Wirtschaftsprüfern oder Wirtschaftsprüfungsgesellschaften (im Nachstehenden zusammenfassend „Wirtschaftsprüfer“ genannt) und ihren Auftraggebern über Prüfungen, Steuerberatung, Beratungen in wirtschaftlichen Angelegenheiten und sonstige Aufträge, soweit nicht etwas anderes ausdrücklich schriftlich vereinbart oder gesetzlich zwingend vorgeschrieben ist.

(2) Dritte können nur dann Ansprüche aus dem Vertrag zwischen Wirtschaftsprüfer und Auftraggeber herleiten, wenn dies ausdrücklich vereinbart ist oder sich aus zwingenden gesetzlichen Regelungen ergibt. Im Hinblick auf solche Ansprüche gelten diese Auftragsbedingungen auch diesen Dritten gegenüber.

2. Umfang und Ausführung des Auftrags

(1) Gegenstand des Auftrags ist die vereinbarte Leistung, nicht ein bestimmter wirtschaftlicher Erfolg. Der Auftrag wird nach den Grundsätzen ordnungsmäßiger Berufsausübung ausgeführt. Der Wirtschaftsprüfer übernimmt im Zusammenhang mit seinen Leistungen keine Aufgaben der Geschäftsführung. Der Wirtschaftsprüfer ist für die Nutzung oder Umsetzung der Ergebnisse seiner Leistungen nicht verantwortlich. Der Wirtschaftsprüfer ist berechtigt, sich zur Durchführung des Auftrags sachverständiger Personen zu bedienen.

(2) Die Berücksichtigung ausländischen Rechts bedarf – außer bei betriebswirtschaftlichen Prüfungen – der ausdrücklichen schriftlichen Vereinbarung.

(3) Ändert sich die Sach- oder Rechtslage nach Abgabe der abschließenden beruflichen Äußerung, so ist der Wirtschaftsprüfer nicht verpflichtet, den Auftraggeber auf Änderungen oder sich daraus ergebende Folgerungen hinzuweisen.

3. Mitwirkungspflichten des Auftraggebers

(1) Der Auftraggeber hat dafür zu sorgen, dass dem Wirtschaftsprüfer alle für die Ausführung des Auftrags notwendigen Unterlagen und weiteren Informationen rechtzeitig übermittelt werden und ihm von allen Vorgängen und Umständen Kenntnis gegeben wird, die für die Ausführung des Auftrags von Bedeutung sein können. Dies gilt auch für die Unterlagen und weiteren Informationen, Vorgänge und Umstände, die erst während der Tätigkeit des Wirtschaftsprüfers bekannt werden. Der Auftraggeber wird dem Wirtschaftsprüfer geeignete Auskunftspersonen benennen.

(2) Auf Verlangen des Wirtschaftsprüfers hat der Auftraggeber die Vollständigkeit der vorgelegten Unterlagen und der weiteren Informationen sowie der gegebenen Auskünfte und Erklärungen in einer vom Wirtschaftsprüfer formulierten schriftlichen Erklärung zu bestätigen.

4. Sicherung der Unabhängigkeit

(1) Der Auftraggeber hat alles zu unterlassen, was die Unabhängigkeit der Mitarbeiter des Wirtschaftsprüfers gefährdet. Dies gilt für die Dauer des Auftragsverhältnisses insbesondere für Angebote auf Anstellung oder Übernahme von Organfunktionen und für Angebote, Aufträge auf eigene Rechnung zu übernehmen.

(2) Sollte die Durchführung des Auftrags die Unabhängigkeit des Wirtschaftsprüfers, die der mit ihm verbundenen Unternehmen, seiner Netzwerkunternehmen oder solcher mit ihm assoziierten Unternehmen, auf die die Unabhängigkeitsvorschriften in gleicher Weise Anwendung finden wie auf den Wirtschaftsprüfer, in anderen Auftragsverhältnissen beeinträchtigen, ist der Wirtschaftsprüfer zur außerordentlichen Kündigung des Auftrags berechtigt.

5. Berichterstattung und mündliche Auskünfte

Sowohl der Wirtschaftsprüfer Ergebnisse im Rahmen der Bearbeitung des Auftrags schriftlich darzustellen hat, ist alleine diese schriftliche Darstellung maßgebend. Entwürfe schriftlicher Darstellungen sind unverbindlich. Sofern nicht anders vereinbart, sind mündliche Erklärungen und Auskünfte des Wirtschaftsprüfers nur dann verbindlich, wenn sie schriftlich bestätigt werden. Erklärungen und Auskünfte des Wirtschaftsprüfers außerhalb des erteilten Auftrags sind stets unverbindlich.

6. Weitergabe einer beruflichen Äußerung des Wirtschaftsprüfers

(1) Die Weitergabe beruflicher Äußerungen des Wirtschaftsprüfers (Arbeitsergebnisse oder Auszüge von Arbeitsergebnissen – sei es im Entwurf oder in der Endfassung) oder die Information über das Tätigwerden des Wirtschaftsprüfers für den Auftraggeber an einen Dritten bedarf der schriftlichen Zustimmung des Wirtschaftsprüfers, es sei denn, der Auftraggeber ist zur Weitergabe oder Information aufgrund eines Gesetzes oder einer behördlichen Anordnung verpflichtet.

(2) Die Verwendung beruflicher Äußerungen des Wirtschaftsprüfers und die Information über das Tätigwerden des Wirtschaftsprüfers für den Auftraggeber zu Werbezwecken durch den Auftraggeber sind unzulässig.

7. Mängelbeseitigung

(1) Bei etwaigen Mängeln hat der Auftraggeber Anspruch auf Nacherfüllung durch den Wirtschaftsprüfer. Nur bei Fehlschlagen, Unterlassen bzw. unberechtigter Verweigerung, Unzumutbarkeit oder Unmöglichkeit der Nacherfüllung kann er die Vergütung mindern oder vom Vertrag zurücktreten; ist der Auftrag nicht von einem Verbraucher erteilt worden, so kann der Auftraggeber wegen eines Mangels nur dann vom Vertrag zurücktreten, wenn die erbrachte Leistung wegen Fehlschlagens, Unterlassung, Unzumutbarkeit oder Unmöglichkeit der Nacherfüllung für ihn ohne Interesse ist. Soweit darüber hinaus Schadensersatzansprüche bestehen, gilt Nr. 9.

(2) Der Anspruch auf Beseitigung von Mängeln muss vom Auftraggeber unverzüglich in Textform geltend gemacht werden. Ansprüche nach Abs. 1, die nicht auf einer vorsätzlichen Handlung beruhen, verjähren nach Ablauf eines Jahres ab dem gesetzlichen Verjährungsbeginn.

(3) Offenbare Unrichtigkeiten, wie z.B. Schreibfehler, Rechenfehler und formelle Mängel, die in einer beruflichen Äußerung (Bericht, Gutachten und dgl.) des Wirtschaftsprüfers enthalten sind, können jederzeit vom Wirtschaftsprüfer auch Dritten gegenüber berichtigt werden. Unrichtigkeiten, die geeignet sind, in der beruflichen Äußerung des Wirtschaftsprüfers enthaltene Ergebnisse infrage zu stellen, berechtigen diesen, die Äußerung auch Dritten gegenüber zurückzunehmen. In den vorgenannten Fällen ist der Auftraggeber vom Wirtschaftsprüfer tunlichst vorher zu hören.

8. Schweigepflicht gegenüber Dritten, Datenschutz

(1) Der Wirtschaftsprüfer ist nach Maßgabe der Gesetze (§ 323 Abs. 1 HGB, § 43 WPO, § 203 StGB) verpflichtet, über Tatsachen und Umstände, die ihm bei seiner Berufstätigkeit anvertraut oder bekannt werden, Stillschweigen zu bewahren, es sei denn, dass der Auftraggeber ihn von dieser Schweigepflicht entbindet.

(2) Der Wirtschaftsprüfer wird bei der Verarbeitung von personenbezogenen Daten die nationalen und europarechtlichen Regelungen zum Datenschutz beachten.

9. Haftung

(1) Für gesetzlich vorgeschriebene Leistungen des Wirtschaftsprüfers, insbesondere Prüfungen, gelten die jeweils anzuwendenden gesetzlichen Haftungsbeschränkungen, insbesondere die Haftungsbeschränkung des § 323 Abs. 2 HGB.

(2) Sofern weder eine gesetzliche Haftungsbeschränkung Anwendung findet noch eine einzelvertragliche Haftungsbeschränkung besteht, ist die Haftung des Wirtschaftsprüfers für Schadensersatzansprüche jeder Art, mit Ausnahme von Schäden aus der Verletzung von Leben, Körper und Gesundheit, sowie von Schäden, die eine Ersatzpflicht des Herstellers nach § 1 ProdHaftG begründen, bei einem fahrlässig verursachten einzelnen Schadensfall gemäß § 54a Abs. 1 Nr. 2 WPO auf 4 Mio. € beschränkt.

(3) Einreden und Einwendungen aus dem Vertragsverhältnis mit dem Auftraggeber stehen dem Wirtschaftsprüfer auch gegenüber Dritten zu.

(4) Leiten mehrere Anspruchsteller aus dem mit dem Wirtschaftsprüfer bestehenden Vertragsverhältnis Ansprüche aus einer fahrlässigen Pflichtverletzung des Wirtschaftsprüfers her, gilt der in Abs. 2 genannte Höchstbetrag für die betreffenden Ansprüche aller Anspruchsteller insgesamt.