

Declaration of completeness

in relation to sole proprietorships and partnerships which do not fall within the scope of sec. 264a German Commercial Code¹ and of the German Disclosure Act²

Place, date

(Client [the "company"])

(Contractor)

Preparation of the annual financial statements for the fiscal year _____

As managing partner / As proprietor of the company, I/we have, in the following, marked applicable items with a cross, deleted any non-applicable items, and made any additions, each as applicable, as well as deleted any paragraphs and/or passages that do not apply.

I/We have instructed you to prepare the aforementioned annual financial statements — consisting of balance sheet as well as profit-and-loss statement — so as to cover the following alternative scope:

- preparation without assessments (*Erstellung ohne Beurteilungen*)
- preparation involving plausibility assessments (*Erstellung mit Plausibilitätsbeurteilungen*)
- preparation involving comprehensive assessments (*Erstellung mit umfassenden Beurteilungen*)
- different assignment:

¹ German Commercial Code = *Handelsgesetzbuch (HGB)*.
² German Disclosure Act = *Publizitätsgesetz (PublG)*.

