

Responsibility Statement (“Bilanzzeit”) in the Annual Financial Report (“Jahresfinanzbericht”) - Consolidated Financial Statements

After considering comments received, the German Accounting Standards Board (GASB) agreed at its 14th meeting on the following wording of the responsibility statement required by section 37y no. 1 of the *Wertpapierhandelsgesetz* (WpHG – German Securities Trading Act) in conjunction with sections 297(2) sentence 4 and 315(1) sentence 6 of the *Handelsgesetzbuch* (HGB – German Commercial Code) for the consolidated financial statements:

“To the best of our knowledge, and in accordance with the applicable reporting principles, the consolidated financial statements give a true and fair view of the assets, liabilities, financial position and profit or loss of the group, and the group management report includes a fair review of the development and performance of the business and the position of the group, together with a description of the principal opportunities and risks associated with the expected development of the group.”

For the sake of completeness, it should be noted that if an entity is obliged to prepare an annual financial report in accordance with section 37v(1) and (2) of the WpHG, it must also comply with the requirements of sections 264(2) sentence 3 and 289(1) sentence 5 of the HGB (single-entity financial statements).