

## Independent Practitioner's Report on a Limited Assurance Engagement on Sustainability Information<sup>1</sup>

To ... [engaging party]

We have performed a limited assurance engagement on the disclosures denoted with "√" in the [sustainability report / section "Sustainability" of the business report] of ... [company] for the period from ... [date] to ... [date] (hereinafter: "Report"). Our engagement in this context relates solely to the disclosures denoted with the symbol "√".

### Responsibilities of the Officers

The officers of the [Company] are responsible for the preparation of the Report in accordance with the principles stated in the Sustainability Reporting Standards of the Global Reporting Initiative (hereinafter: "GRI-Criteria") and for the selection of the disclosures to be evaluated.

This responsibility of Company's officers includes the selection and application of appropriate methods of sustainability reporting as well as making assumptions and estimates related to individual sustainability disclosures, which are reasonable in the circumstances. Furthermore, the officers are responsible for such internal control as they have considered necessary to enable the preparation of a Report that is free from material misstatement, whether due to fraud or error.

### Practitioner's Declaration Relating to Independence and Quality

We are independent of the entity in accordance with the provisions under German commercial law and professional requirements, and we have fulfilled our other ethical responsibilities in accordance with the relevant provisions within these requirements.

[Our audit firm] applies the German national legal requirements and the German profession's pronouncements for quality control, in particular the by-laws regulating the rights and duties of Wirtschaftsprüfer and vereidigte Buchprüfer in the exercise of their profession (Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer) as well as the *IDW Standard on Quality Control 1: Requirements for Quality Control in Audit Firms* [*IDW Qualitätssicherungsstandards 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis (IDW QS 1)*], that are consistent with the International Standard on Quality Control 1 issued by the International Auditing and Assurance Standards Board (IAASB).

### Practitioner's Responsibility

Our responsibility is to express a limited assurance conclusion on the disclosures denoted with "√" in the Report, based on the assurance engagement we have performed.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement to allow us to conclude with limited assurance that no matters have come to our attention that cause us to believe that the information denoted with "√" in the Company's Report for the period from ... [date] to ... [date] has not been prepared, in all material respects, in accordance with the relevant GRI-Criteria. This does not mean that a separate conclusion is expressed on each disclosure so denoted. In a limited assurance

---

<sup>1</sup> We have performed a limited assurance engagement on the German version of the [sustainability report / section "Sustainability" of the business report] and issued an independent assurance report in German language, which is authoritative. The following text is a convenience translation of the independent practitioner's assurance report.

engagement the assurance procedures are less in extent than for a reasonable assurance engagement and therefore a substantially lower level of assurance is obtained. The assurance procedures selected depend on the practitioner's professional judgment.

Within the scope of our assurance engagement, we performed amongst others the following assurance procedures and further activities [*illustrative example*]:

- [*Obtaining an understanding of the structure of the sustainability organization and of the stakeholder engagement*]
- [*Inquiries of personnel involved in the preparation of the Sustainability Report regarding the preparation process, the internal control system relating to this process and selected disclosures in the Sustainability Report*]
- [*Identification of the likely risks of material misstatement of the Report under consideration of the GRI-Criteria*]
- [*Analytical evaluation of selected disclosures in the Sustainability Report*]
- [*Comparison of selected disclosures with corresponding data in the consolidated financial statements and in the group management report*]
- [*Evaluation of the presentation of the selected disclosures regarding sustainability performance*]
- [*Timing of procedures*]

*If applicable: It may be necessary to mention procedures that have not been performed]*

*[If applicable: Description of significant inherent limitations in measuring or evaluating the underlying subject matter against the relevant GRI-Criteria]*

### **Assurance Conclusion**

Based on the assurance procedures performed and assurance evidence obtained, nothing has come to our attention that causes us to believe that the disclosures denoted with a “√” in the Company's Report for the period from ... [date] to ... [date] has not been prepared, in all material aspects, in accordance with the relevant GRI-Criteria.

### **Intended Use of the Assurance Report**

We issue this report on the basis of the engagement agreed with [the Company]. The assurance engagement has been performed for purposes of [the Company] and the report is solely intended to inform [the Company] as to the results of the assurance engagement.

### **Limitation of Liability**

The report is not intended to provide third parties with support in making(financial) decisions. Our responsibility lies solely toward [the Company]. We do not assume any responsibility towards third parties.

(place)

(date)

(signature)

Wirtschaftsprüfer  
(German Public Auditor)