

**Report
about the review of the annual financial statements
as of 31.12.2016
of
Helector Ltd.
Kalkgraben 2
35606 Solms**

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A. Audit assignment

The shareholder's meeting of Helector GmbH (Ltd.), Solms – hereinafter also referred as "the company", or "the firm" – has chosen us as auditors for the fiscal year 2016.

The management has therefore given us a mandate to audit the annual financial statements as of 31.12.2016 as well as the accounting and to issue a report on the audit results.

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

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

We have prepared the present audit report in accordance with the principles of the audit standard "Principles of proper reporting on audits" of the Institute of Chartered Accountants (IDW PS 450).

Grounds of the assignment were the Terms and Conditions for auditors and audit firms in the issue of 01.01.2017, attached to the present as annex 3. The maximum liability amount for this assignment is calculated under § 323 par 2 of the German Commercial Code. For relationships with third parties No. 1 par. 2 and No. 9 of the General Terms of Contract, is applied.

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 notes - 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).

Under § 321 par. 1 sentence 2 of the German Commercial Code we take as auditors with the subsequent statement on the position representation of the Management Board position in 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 (Representation pp. 11)

From the reported assets of 31.12.2016 totaling 1.382 thousand Euros, 1.1235 thousand Euros was almost exclusively attributable to receivables and other assets. The reason for the increase compared to the previous year is the increasing activity of the company as a subcontractor within the group of companies.

Concerning the liabilities, the proof for payments received on orders was likewise to the development of the work in progress, declined by 300 thousand Euro to 0 thousand Euro. Furthermore, in the course of the financial year, a part of the liquidity aid granted by Herhof Ltd, Solms, was reduced by 171 thousand Euros, which led to a corresponding reduction in borrowed capital

In contrast, the other liabilities have increased by 141 thousand Euros, mainly because of the findings of a company audit concerning the years 2011 to 2014, that took place within the financial year, the results of which were acquired under commercial law. The other provisions, compared to the previous year remained almost static. The proof of 286 thousand Euros at the balance sheet date remains unchanged with 250 thousand Euros risk mitigation measures, which are connected with legal disputes (Project "Schlossvipach").

The in total resulted reduction in borrowed capital by 355 thousand Euros is offset by an surplus induced increase in equity by 1.223 thousand Euros. Taking into account a deficit that is not covered by equity of 410 thousand Euros as at 31.12.2016, the balance sheet totals 1.792 thousand Euros.

Profit position

The overall performance of the financial year amounting to 1,236 thousand Euros was generated mainly by activities recorded in the financial year. The increase in other operating income is largely attributable to the consideration of audits for the years 2011 to 2014. At the same time, there was a significant reduction in the area of expenses for materials and personnel, so that, taking into account the depreciation and other expenses of 1.223 thousand Euros a clearly positive annual surplus was recorded

According to our findings, the presentation of the Company's position by the Management Board provides a true and fair view of the Company's position. Within the scope of our audit, we have not been aware of any facts that call into question this statement.

II. Development Interfering facts

According to § 321 par. 1 sentence 3 of the German Commercial Code we as the auditors have to report on facts that could threaten the existence of the company or affect its development significantly.

In the past, the company was not sufficiently utilized. Furthermore, order calculations and order processing have not been cost-effective. As a result, subscribed capital of 7.300 thousand Euros was completely amortized by 31.12.2015 as a result of the annual losses incurred in the financial years up to and including 2015.

This development could be countered in the financial year, since the change in strategy adopted by the Group Management in the past has made a positive development for the company. Negative equity was significantly reduced by 1.223 thousand Euros to 410 thousand Euros.

In addition, we would like to point out that the Greek Group parent company has made a declaration of patronage declaring that it is liable for all financial obligations due until 31.12.2017 and is responsible for the company's continuation of the company

C. Object, nature and scope of the audit

Subject of our audit were the accounts and the financial statements - consisting of balance sheet, profit and loss account and the notes of the Company and compliance with the relevant statutory regulations on accounting as well as the supplementary provisions of the company agreement.

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

The responsibility for financial reporting lies on the legal representatives of the Company. Our task is to assess the documentation submitted with the accounting, and the information provided to us as part of our audit.

We have conducted the audit with organization-related interruptions in the period from November to Mai 2017 at the premises as well as in our office. We ended our examination on 23.05.2017.

Starting point of our investigation was the unaudited prior year of the company.

At the beginning of the audit, we assessed the accounting-related internal control system (IKS).

In conducting the audit, we have observed the provisions of §§ 316 ff and the in the auditing standards of the Institute of Chartered Accountants (IDW) laid down principles of proper auditing . Those standards require that we plan and perform the audit such that misstatements 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.

Scope of our audit were either the revelations and explanations of criminal offenses, such as Embezzlements or other acts of infidelity, and outside the accounting offenses still committed the assessment of the effectiveness and efficiency of management. 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 auditing assignment.

The responsibility for the prevention and detection of irregularities lies on the management of the Company.

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

The first-time application of the new accounting rules in accordance with the Accounting Standards Implementation Act (BilRUG) was examined by us.

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

- Assessment of business continuation
- Impairment of goodwill and intangible assets
- Assessment and completeness of work in progress/received downpayments

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.

Based on our assessment of the accounting-related internal control system, we have complied with the principles of materiality and cost-effectiveness in the setting of further audit procedures including sample size.

The individual audit procedures included system and functional checks, analytical audit procedures and individual audits. During the audit of the accounting-related internal control system, we analyzed the extent to which significant business risks were reduced with the direct influence on the accounting by the configuration of the operations and the control and monitoring measures. The findings of the audit of the accounting-related internal control system were taken into account in the selection of analytical audit procedures and the individual audits.

Analytical procedures we have set particularly in the context of breakdowns and prior year comparisons of individual items in the balance sheet and the profit and loss account and in the context of the analysis of the net assets, financial position and earnings.

We have conducted Individual audits on a sample basis.

The audit included an assessment of the accounting, valuation and classification principles used and significant estimates made by management well as an evaluation of the overall presentation of the annual financial statements.

For the proof of trade receivables and payables, balance confirmations according to the positive method were requested. Selection, dispatch and return of the confirmations were under our control. We have defined risk-based balance confirmations according to a professional procedure.

We received annual final statements and / or confirmations of existing balances and business relations as of 31.12.2016 from all banks with which the company is affiliated in the reporting year.

We also received information from legal advisors on pending legal proceedings and other material legal matters.

We have controlled the opening balance values, to determine whether they have been duly taken over from the previous year's financial statements. We have conducted additional auditing procedures to ensure a reasonable degree of certainty, that the non-audited balance values contain no material errors

All requested from us explanations and proofs have been issued. The requested information was readily granted and provided available all supporting documents necessary for the implementation of the audit. 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.

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 realized that the accounting records and other documents examined as well as the annual financial statements comply with the legal requirements as well as the supplementary provisions of the company agreement.

1. Accounting and other audited documents

Information extracted from the further audited documents are in accordance to the accounting and financial statements. In particular, these were, essential contracts and statements of account.

The by the company accounting-related internal control system provides reasonable rules regarding the organization and control of work cycles. The procedures in the accounts during the reporting period have not undergone any significant organizational changes compared to the previous year.

As part of the IT accounting set up by the company safety concept for the processed accounting-relevant data ensures the required level of information security and thus a processing corresponding to the GOB under § 238 of the German Commercial Code.

The business transactions of the Company were recorded in the fiscal year using the system software J-Karat. This means that was covered a wide business processes of the company. Shortcomings of the IT-related acquisition and processing operations requiring booking and transactions were not detected.

The charts of accounts or accounts plan of the company is based on the DATEV chart of accounts "SKR 04". In addition to the general ledger accounts exist people accounts for customers and suppliers, which are managed as open items accounting.

The fixed assets are also performed using the software J-Karat.

The organization of the accounting fulfills this by the operating activities and the size of the company resulting requirements on the regularity sufficiently. The relative prior to the Company in the reporting year chart of accounts comply with the operational requirements.

The books of the Company are properly maintained. The documents are properly instructed, adequately explained and stored clear. The bookkeeping complies with the legal requirements according to our findings.

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

The annual financial statements presented to us for review at 31.12.2016 are properly developed from the books and other required records of the Company.

The annual financial statements were prepared for the first time in accordance with the new accounting rules of the Accounting Standards Implementation Act (BilRUG),

After the completion of our audit, that the balance sheet and the profit and loss account have been prepared in accordance with the commercial regulations on accounting of companies with limited liability and contain all the information required according to the provisions of the Commercial Code and the law relating to companies with limited liability. The relevant commercial law, recognition, presentation and measurement requirements including the principle of continuity as well as evaluation of the large-related and legal form bound regulations were complied with.

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

	<u>2016</u>	<u>2013</u>
Balance sheet totals	<u>1.382 thousand €</u>	<u>514 thousand €</u>
Revenues	<u>1.418 thousand €</u>	<u>1.020 thousand €</u>
Average number of employees	<u>3</u>	<u>5</u>

The Company is under § 267 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 of § 275 par. 2 of the Commercial Code.

The attachment corresponds to the legal promotion for clarity and simplicity. It contains all the information required. To the extent of size-dependent or statutory characteristics facilitating or protection clauses regarding disclosure obligations have been utilized in the attachment, this was done in accordance with the relevant regulations.

3. Management Report

In the preparation of a management report, the Company has legitimately exempted (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 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 events and factors essential.

2. Significant measurement bases and their changes

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

The applied accounting and assessment policies 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 have not become known to us any facts, requiring explanation, in connection with the accounting policy.

4. Analyses and clarifications

Further structuring and explanations of balance sheet and profit and loss account are unnecessary in the understanding of 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.

III. Assets, financial position and earnings

1. Assets and financial position

The assets and capital structure and its changes over the previous year are shown in the following overview in which the individual items are partly deviating by the under the commercial law structuring of balance sheet according to their maturity and their economic and financial importance.

Within 12 months after the balance sheet date, overdue installments of receivables and liabilities are treated as short-term, all other - unless specifically noted - as medium and long term.

The asset structure is represented as follows:

	31.12.2016		31.12.2015		Variation	
	T€	%	T€	%	T€	%
Intangible assets	1	0,1	2	0,4	-1	
Fixed assets	3	0,2	7	1,4	-4	
medium and long-term assets	4	0,3	9	1,8	-5	
Stocks	0	0,0	183	35,6	-183	
Receivables from deliveries and services	424	30,7	268	52,1	-156	
Receivables from affiliated companies	544	39,4	0	0,0	544	
other assets	249	18,0	3	0,6	246	
Cash and balances with banks	18	1,3	32	6,2	-14	
Short-term assets	143	10,3	322	62,6	1.056	
Total assets	1.382	100,0	514	100,0	868	168,9

The capital structure is as follows:

	31.12.2016		31.12.2015		Variation	
	T €	%	T €	%	T €	%
Subscribed capital	7.300	528,20	7.300	1420,1	0	
Capital reserve	1	0,10	1	0,2	0	
Loss carried forward	-8.935	-646,50	- 7.638	-1486,0	-1.297	
Annual loss	1.223	88,50	-1.297	-252,3	2.520	
Equity	-411	-29,70	-1.634	-318,0	1.223	
other reserves	286	20,70	281	54,7	5	
customer prepayments	0	0,00	300	58,4	-300	
liabilities to suppliers	14	1,00	44	8,6	-30	
Liabilities to affiliated companies	1.342	97,10	1.513	294,4	-171	
Other short-term liabilities	151	10,90	10	1,9	141	
short-term debt	1.793	129,70	2.148	418,0	-355	
Total capital	1.382	100,0	514	100,0	868	168,0

2. Earnings situation

In the table below to earnings position are classified the incomes and expenses in part deviating from members approximation scheme of commercial law profit and loss account under a business perspective.

The expense and income overview is as follows:

	2016		2015		Variation	
	thousand €	%	thousand €	%	thousand €	%
Revenues	1.419	114,8	1.020	1.645	399	
Changes in inventories	-183	-14,8	-7958	-1.545	775	
Total output	1.236	100.0	62	100.0	1.174	1.893,5
Material costs	-8	-0,6	-53	-85,5	45	
Third-party services	-82	-6,6	-74	-119,4	-28	
Raw income	1.146	92,8	-65	-104,9	1.211	-1.863,1
other operating income	460	37.2	8	12.9	452	5.650,0
personnel expenses	-156	-12,6	-302	-487,1	146	-48,3
Depreciations	-6	-0,5	-175	-282,3	169	-96,6
Renting and Leasing	--29	-2,3	-34	-54,8	5	
Car expenses	-13	-1,1	-12	-19,4	-1	
Energy costs	-3	-0,2	-4	-6,5	1	
Auditing and consulting	-49	-4,0	-19	-30,6	-30	
Auditing fees and license costs	0	-0,0	-3	-54,8	3	
Travel expenses	-46	-3,7	-35	-56,5	-11	
Miscellaneous other expenses	-37	-3,0	-26	-41,9	-11	
other operating expenses	-177	-14,3	-133	-214,5	-44	33,1
Operating results	1.267	102,6	-667	-1.075,9	1.934	-290,0
Interests and similar expenses	-3	-0.2	-3	-4,8	0	
Interest result	-3	-0,2	-3	-4,8	0	
Extraordinary depreciation	0	0,0	-627	-1.011,3	627	
Extraordinary expenses	0	0.0	-627	-1.011,3	627	
Income before other taxes	1.264	102,4	-1.297	-2.092,0	2.561	
Other taxes	-41	-3,3	0	0.0	-41	
Annual shortfall/profit	1.223	99,1	-1.297	-2.092,0	2.520	

3. Multi-year comparison and key figures

Balance sheet date	31.12.2016 thousand €	31.12.2015 thousand €	31.12.2014 thousand €	31.12.2013 thousand €	31.12.2012 thousand €
Intangible assets	1	2	797	964	1.135
Tangible assets	3	7	15	20	33
Financial assets	0	0	0	0	1.370
Stocks	0	183	1.140	206	7.657
Receivables and other assets	1.235	303	303	1.023	3.634
Cash and cash equivalents	143	19	88	190	135
Prepaid expenses	0	0	0	0	4
Total assets	1.382	514	2.343	2.403	13.968
Equity	-411	-1.634	-337	442	238
Provisions	286	281	297	475	379
Liabilities	1.507	1.867	2.383	1.486	13.351
Total capital	1.382	514	2.343	2.403	13.968

Fiscal year	2016 thousand €	2015 thousand €	2014 thousand €	2013 thousand €	2012 thousand €
total output	1.236	62	1.107	556	5.157
material costs	-8	-53	-174	-21	-539
third-party services	-82	-74	-938	-639	-4.914
gross profit	1.146	-65	-5	-104	-296
other operating income	460	8	4	13	274
	1.606	-57	-1	-91	-22
personnel expenses	-156	-302	-358	-401	-720
depreciation	-6	-175	-179	-185	-303
other operating expenses	-218	-133	-241	-569	-719
Operating profit	1.226	-667	-779	-1.246	-1.764
Interests result	-3	-3	0	-6	0
extraordinary income	0	-627	0	1.456	-1.991
annual loss/profit	1.223	-1.297	-779	204	-3.755

	2016 %	2015 %	2014 %	2013 %	2012 %
Key figures on profitability, economics and finance					
Earnings before other taxes (sales profitability)	1,0	-70,3	36,5	-73,1	-14,0
Earnings before other taxes Equity 01.01 (return on equity)	-77,4	-176,2	85,7	-94,0	-24,2

	31.12.2016 %	31.12.2015 %	31.12.2014 %	31.12.2013 %	31.12.2012 %
key figures to the assets structure					
fixed assets / total assets	0,3	1,8	40,9	18,1	41,4
current assets / total assets	997	98,1	59,1	81,9	58,6
key figures to the capital structure					
Equity / total capital	-29,7	-318,0	18,4	1,7	26,2
Borrowed capital / total capital	129,7	418,0	81,6	98,3	73,8
key figures to the liquidity (cover short-term borrowing)					
Short-term assets / short-term debt	76,9	15,0	61,9	27,5	30,2

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, 2016, of Helector GmbH, Solms ,in the issue annexed as Appendix 1 (Annual Financial statements) to the present report, the following unqualified audit certificate:

“To Helector GmbH:

We have audited the annual financial statements - consisting of the balance sheet, profit and loss account and notes - of Helector GmbH with a balance sheet total of 1.792.090,73 €, including the accounting for the fiscal year from January 01 to December 31, 2016. The accounting records and the preparation of the annual financial statements in accordance with the German commercial law is the responsibility of the Company's management. Our responsibility is to express an opinion on the basis of the carried out by us audit, on the financial statements, including the accounting.

We conducted our audit in accordance with § 317 of the Commercial Code promulgated by the Institute of Auditors (IDW) and the German generally accepted moderate audit. It is required the audit to be planned and performed in such way that inaccuracies 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. In the determination of audit procedures, knowledge of the business activities and the economic and legal environment of the Company and expectations are taken into account about possible errors. During the audit, are examined the effectiveness of the accounting-related internal control system and the evidence supporting the disclosures in the Accounting and the annual financial statements primarily on the basis of random sampling. The audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the annual financial statements. We believe that our audit provides a reasonable basis for our opinion.

Our audit has not led to any reservations.

According to our assessment our information obtained based on the audit of the annual financial statements complying with the legal requirements and, in compliance with the generally accepted accounting principles give a true and fair view of the assets, financial and earnings position of the company.

Bonn, 23 May 2017

Bacher & Partner GmbH
Auditing company
Tax Consultants

Dr. Josef Schulte
Auditor”

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 a different written agreement or such a disclaimer would be ineffective.

The above report on the audit of the financial statements at 31.12.2016 of Helector GmbH , Solms, we will refund in accordance with the law and the principles of proper reporting for final examinations (IDW PS 450).

Bonn, 23 May 2017

Bacher & Partner GmbH
Auditing company
Tax Consultants

.....
Auditor

**Appendix
for the fiscal year 2016
of
Helector GmbH
Kalkgraben 2
35606 Solms**

Structure

- I. General Information
- II Accounting and valuation methods
- III. Notes to the balance sheet
- IV. Notes to the profit and loss account
- V. Other disclosures

I. General Information

The annual financial statements of Helector GmbH are set up on the basis of the legal regulations (German Commercial Code, Law on Ltd companies) 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 regulations of the Accounting Standards Implementation Act (BilRUG) were applied for the first-time.

The company is registered under the name Helector GmbH in the commercial register of the district court of Wetzlar under number HRB 5533. 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.

Since the company does not show any taxes on income, the disclosure of the separate interim "result after taxes", which was included in the structure of the § 275 German Commercial Code under the BilRUG, is required. Therefore, a "result before other taxes" is reported (§ 265 par. 5 pas. 2 German Commercial Code).

Intangible assets, if purchased for consideration, are capitalized at acquisition cost and amortized on a straight-line basis according to their probable economic useful life.

Additions to tangible fixed assets are recognized at acquisition costs or production costs. Taking into account the economic useful lives, the buildings are depreciated at 4% p.a., the other property, plant and equipment is depreciated using the straight-line method or the depreciation method. The freedom of evaluation of low-value assets is used consistently.

Inventories are evaluated at acquisition cost or production cost, taking into account the principle of lower value and the requirement of commercial prudence. The production costs of finished and unfinished products are subject to a corresponding proportionate share of the cost.

Receivables and other assets are stated at acquisition cost 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 in principle valued at their nominal value.

The subscribed capital is reported at the nominal amount.

Provisions are created for imminent risks and uncertain liabilities.

All provisions and liabilities are recognized at their settlement amounts.

III. Notes To The Balance Sheet

Assets

Fixed Assets

The development of fixed assets is shown in the separate annex table as an integral part of the appendix (Annex 1.2).

Current Assets

As in the previous year, all receivables and other assets have a residual term of up to one year.

Receivables from affiliated companies amounted to T€ 493,8 on trade receivables and to T€ 50,0 on other assets.

The receivables from shareholders amounted to T€ 245,5 on trade receivables and to T€ 3,3 on other assets as in the previous year.

Liabilities

Obligations

As in the previous year, all liabilities have a residual term of up to one year.

Liabilities to affiliated companies are attributable to other liabilities as in the previous year.

IV. Notes to the profit and loss account

Income of exceptional magnitude.

Other operating income includes income from the findings on the basis of a tax audit of T€ 350,0, which were taken over by commercial law.

V. Other Information

Number of employees

In the past financial year, the company had an average of 3 employees.

Management

In fiscal year 2016, the management of the company has been exercised by the following persons:

- Mr Leonidas Bobolas, Technical Director, (Athens / Greece)
- Mr Yannis Kokotsis, Commercial Director, (Athens / Greece) until 17.03.2016
- Mr Konstantinos Papadimas, Commercial Director, (Athens / Greece) from 17.03.2016

Corporate Affiliation

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

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 notes – for the fiscal year from 01. January to 31. December 2016 with total assets of € 1.792.090,73 as follows:

Solms,

Helector GmbH

.....
(Leonidas Bobolas)
Manager

.....
(Konstantinos Papadimas)
Manager