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FINANCIAL STATEMENTS

as of 31. Dezember 2015

Best in Parking - Konzernfinanzierungs GmbH

Wien

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Balance Sheet

as of 2015-12-31

Best in Parking - Konzernfinanzierungs GmbH

	2015-12-31 EUR	2015-12-31 EUR
Assets		
A. Current Assets		
I. Receivables and other assets		
1. other receivables and assets	252.10	
II. Bank deposits	90,961.01	
	91,213.11	
Total assets	91,213.11	
Liabilities and Shareholder's Equity		
A. Capital and Reserves		
I. Stated Capital		100,000.00
II. Retained earnings		-16,711.89
		83,288.11
B. Accruals		
1. tax accruals		125.00
2. other accruals		6,800.00
		6,925.00
C. Liabilities		
1. accounts payable		1,000.00
Total Liabilities and Shareholder's Equity		91,213.11

Profit and Loss Account

Best in Parking - Konzernfinanzierungs GmbH

2015-09-25 - 2015-12-31

Profit and Loss Account	2015 EUR
1. Other operating expenses	
a) other	
other operating expense	-16,607.50
2. Operating result	-16,607.50
3. Other interest and similar income	20.61
4. Financial result	20.61
5. Loss from operating activities	-16,586.89
6. Taxes on income	-125.00
7. Net income for the year	-16,711.89
8. Net loss	-16,711.89

Notes to the Financial Statements

I. Accounting and valuation principles

General principles

The Financial Statements were prepared under the Generally Accepted Accounting Principles, giving a true and fair view of the Company's financial position.

The principle of completeness was applied at preparation of the Financial Statements.

The evaluation of assets and liabilities was carried out considering the principle of individual items valuation and the going concern concept.

The principle of prudence was considered by showing only the realized gains at balance sheet date. All recognizable risks and possible future losses arisen in the fiscal year were taken into account.

Valuation principles remained unchanged compared to prior years.

Accounts receivables and other assets

Accounts receivable are valued at their nominal value. Recognizable risks are considered by individual allowances.

Foreign currency receivables are converted using the exchange rate at the date of initial recognition or at balance sheet date if lower.

Accruals

Tax accruals

The position tax accruals show the corporation tax which is not assessed yet.

Other accruals

Accruals are calculated according to legal requirements and considering all recognizable risks and anticipated losses.

II. Notes to the balance sheet and the profit and loss account

Accounts receivable and other assets

	Total amount EUR	thereof maturity up to 1 year EUR
other receivables and assets	<u>252.10</u>	<u>252.10</u>

III. Other information

Average number of employees

	<u>2015</u>
Workers	0
Employees	<u>0</u>
	<u>0</u>

The Company's Managing Directors are:

Management:	Name	Since
	Johann Breiteneder	2015-09-25

Vienna, 15.01.2016

Managing Director

	2015 EUR
1. Net Operating Income	-16,586.89
2. Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities	
Net Cash Flow from Operating Income	-16,586.89
a. Decrease/ Increase in Inventory, Accounts Receivables -Trade and Other Assets	
Other Assets and Receivables	-252.10
b. Increase/Decrease in Accruals, without Accrual for Income Taxes	
Other Accruals	6,800.00
c. Increase/Decrease in Accounts Payable - Trade and Other Liabilities	
Accounts Payable - Trade	1,000.00
	7,547.90
3. Net Cash Flow from Operating Income	-9,038.99
4. Payments for Income Taxes	
a. Income Taxes	-125.00
b. Accrual for Income Taxes	125.00
	0.00
5. Net Cash Flow from Operating Activities	-9,038.99
6. Net Cash Flow used in Financing Activities	
a. Payments of Capital Stock	100,000.00
7. Increase/Decrease in Cash and Cash Equivalents	90,961.01
8. Cash and Cash Equivalents at the Beginning of the Year	0.00
9. Cash and Cash Equivalents at the End of the Year	90,961.01

Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of

Best in Parking – Konzernfinanzierungs GmbH, Vienna,

for the fiscal year from September 25, 2015 to December 31, 2015. These financial statements comprise the balance sheet as of December 31, 2015, the income statement for the fiscal year ended December 31, 2015, and the notes including the cash flow statement from September 25, 2015 to December 31, 2015 .

Our responsibility and liability is only towards you as our client and explicit excluded towards third parties. Our liability for substantiated financial losses in case of a reckless dereliction of duty is according to Section 275 paragraph 2 UGB (regulation of liability for auditing a small or medium company) limited with the amount of 2 million Euros. The limitation period is according to Section 275 paragraph 5 UGB limited to 5 years. Within the meaning of the regulation in the general conditions of contract for the Public Accounting Professions (AAB 2011) liability for slight negligence is excluded in case of a voluntary audit.

Management's Responsibility for the Financial Statements and for the Accounting System

The Company's management is responsible for the accounting system and for the preparation and fair presentation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility and Description of Type and Scope of the Statutory Audit

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with laws and regulations applicable in Austria and International Standards on Auditing (ISA). Those standards require that we comply with professional guidelines and that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

Opinion

Our audit did not give rise to any objections. In our opinion, which is based on the results of our audit, the financial statements comply with legal requirements and give a true and fair view of the financial position of the Company as of December 31, 2015 and of its financial performance for the fiscal year from September 25, 2015 to December 31, 2015 in accordance with Austrian Generally Accepted Accounting Principles.

According to Section 243 paragraph 4 UGB no status report has to be prepared.

Vienna, January 15, 2016

LeitnerLeitner Audit Partners GmbH
Wirtschaftsprüfer

Not signed copy – electronically issued

Kurt Schweighart
Austrian Certified Public Accountant

Eva-Maria Schlitzer
Austrian Certified Public Accountant

This report is a translation of the original report in German, which is solely valid. Publication of the financial statements together with our auditor's opinion may only be made if the financial statements are identical with the audited version attached to this report.