Announcement RL-KG

Announcement pursuant to Section 5(2) Accounting Control Act (RL-KG)

The consolidated financial statements as at December 31, 2014, the half-year reports as at June 30, 2014 and June 30, 2015 are inaccurate for the following reason:

**Income taxes (IAS 12)**

In the consolidated financial statements as at December 31, 2014, deferred tax assets to the amount of TEUR 15,877 were recognized for the Chinese production site, including TEUR 4,668 on tax loss carryforwards. This group entity incurred a loss in the 2014 financial year, similar to the situation in 2012 and 2013. Deferred tax liabilities were not existent. Pursuant to IAS 12.29 a), deferred tax assets must be accounted for inasmuch as a sufficient taxable profit is considered to be probable. If a company reported a series of losses in the recent past, the application guidelines to recognize deferred tax assets on tax losses must be taken into consideration in accordance with IAS 12.31. In order to recognize deferred tax assets on loss carryforwards, in the light of a lack of deferred tax liabilities, there must be convincing other evidence that a sufficient taxable profit will be available, pursuant to IAS 12.35.

The required probability of a sufficient taxable profit as stipulated in IAS 12.29 in conjunction with IAS 12.35 as well as convincing other evidence of this could not be documented in the consolidated financial statements as at December 31, 2014. This error also applies to the half-year reports as at June 30, 2014 and June 30, 2015.