

## INDEPENDENT AUDITOR'S REPORT

### To the Shareholders of the Union «ARBEITER SAMARITER BUND DEUTSCHLAND EV»

#### Report on the Audit of the Financial Statements

We have audited the Financial Statements of "ARBEITER SAMARITER BUND DEUTSCHLAND EV (ASB)" (the Union), which comprised by the Balance Sheet as at December 31st, 2020 and the income statement for the year then ended, as well as the relevant notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of "ARBEITER SAMARITER BUND DEUTSCHLAND EV (ASB)" as at December 31st, 2020 and its financial performance for the year then ended in accordance with Accounting Standards prescribed by the Greek legislation.

#### Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISA) as incorporated in the Greek Legislation. Our responsibilities under those standards are further described in the paragraph of our report "Auditor's Responsibilities for the Auditing of Financial Statements". We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Accounting Standards prescribed by the Greek General Accepted Accounting Principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## mazars

**Mazars Certified Public Accountants  
Business Advisors S.A.  
Amfitheas Avenue 14, P.C. 175 64  
Palaio Faliro  
Reg. No. HAASOB: 17**

Thessaloniki, 7 September 2021  
The Certified Public Auditor

  
**Ioannis A. Boutsikos**  
Reg. No: 2422

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Thessaloniki, 7 September 2021  
The Certified Public Auditor

  
**Ioannis A. Boutsikos**  
Reg. No: 2422

**ARBEITER SAMARITER BUND DEUTSCHLAND EV**  
**Statement of Financial Position**

Amounts in €	2020	2019
<b>Non-Current Assets</b>		
Tangible Assets		
Other property, plant & equipment	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>
Other	51.702,35	52.190,50
<b>Total</b>	<b>51.702,35</b>	<b>52.190,50</b>
<b>Total Non-Current Assets</b>	<b>51.702,35</b>	<b>52.190,50</b>
<b>Current Assets</b>		
Receivables from central	307.175,63	0,00
Other receivables	0,00	318.989,11
Cash and cash equivalents	460.590,66	566.757,51
<b>Total</b>	<b>767.766,29</b>	<b>885.746,62</b>
<b>Total Current Assets</b>	<b>767.766,29</b>	<b>885.746,62</b>
<b>Total Assets</b>	<b>819.468,64</b>	<b>937.937,12</b>
<b>Provisions</b>		
Provisions for pensions and other post-employment benefits	43.903,68	0,00
<b>Total</b>	<b>43.903,68</b>	<b>0,00</b>
<b>Liabilities</b>		
<b>Long-term Liabilities</b>		
Liabilities to central	0,00	243.048,54
<b>Total</b>	<b>0,00</b>	<b>243.048,54</b>
<b>Short-term Liabilities</b>		
Trade payables	232.036,39	237.294,82
Other taxes and duties	103.635,49	61.331,81
Insurance and Pension liabilities	210.466,41	186.959,52
Other Short-term liabilities	229.426,67	209.302,43
<b>Total</b>	<b>775.564,96</b>	<b>694.888,58</b>
<b>Total Liabilities</b>	<b>775.564,96</b>	<b>694.888,58</b>
<b>Total Equity, Provisions and Liabilities</b>	<b>819.468,64</b>	<b>937.937,12</b>

The Legal Representative  
Ljubisa Vrancev  
Passport number: 012255968

The Accountant  
Protogeropoulou Glykeria  
License number: 0105632

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ΥΠΗΡΕΣΙΕΣ ΜΗ ΚΥΒΕΡΝΗΤΙΚΗΣ ΟΡΓΑΝΩΣΗΣ  
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**ARBEITER SAMARITER BUND DEUTSCHLAND EV**  
**Statement of Comprehensive Income**

Amounts in €	2020	2019
Net Sales	-	-
Benefits for employees	(4.304.405,94)	(3.255.857,93)
Depreciation	-	-
Other Expenses and Loss	(3.489.352,30)	(4.066.067,53)
<b>Profit or Loss before Interest and Tax</b>	<b>(7.793.758,24)</b>	<b>(7.321.925,46)</b>
Interest Expenses	(1.465,93)	(1.418,81)
<b>Profit or Loss before Tax</b>	<b>(7.795.224,17)</b>	<b>(7.323.344,27)</b>
Income Taxes	-	-
<b>Profit or Loss after Tax</b>	<b>(7.795.224,17)</b>	<b>(7.323.344,27)</b>

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