

## Self-assessment form

### Derogation pursuant to Article 27 LRCS: renewal request (2.)

**SECTION I - COMPANY INFORMATION**

1. Company name of the applicant \_\_\_\_\_

2. RCS number \_\_\_\_\_

3. Date of the request \_\_\_\_\_

**SECTION II - NATURE OF THE DEROGATION**

1. Relevant financial year(s) \_\_\_\_\_

2. Derogatory accounting standards \_\_\_\_\_

<b>SECTION III - QUESTIONS AND EXPLANATORY ELEMENTS</b>	<b>Self-assessment</b> <i>(to be completed by the company / tick the appropriate box)</i>
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1. <b>Financial year(s)</b> covered by the previous ministerial authorization:	_____
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<p><b>2. Filing of financial information with the RCS</b></p> <p>2.1. Has the company filed the consolidated accounts for each of the years covered by the previous authorization ?</p> <p>2.2. In the event of a positive answer to question 2.1, have the consolidated accounts been approved within six months of the end of the financial year and filed with the RCS within one month of their approval ?</p> <p>2.3. Date(s) of filing of the consolidated financial statements for each of the financial years covered by the previous authorization:</p> <p>2.4. Is the company up to date in filing its annual accounts with the RCS ?</p> <p>2.5. Have the annual accounts been filed with the RCS within one month of their approval and no later than seven months after the end of the financial year?</p> <p>2.6. Date(s) of filing of the annual accounts for each of the financial years covered by the previous autorisation:</p> <p>2.7. Are the annual accounts and the related reports compliant with Luxembourg accounting laws and regulations (e.g. generally accepted accounting principles, valuation rules, notes to the accounts, management report, audit report, etc.) ?</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">yes</td> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">no</td> </tr> <tr> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">yes</td> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">no</td> </tr> <tr> <td colspan="2" style="border: none; padding: 5px 0 5px 40px;">_____</td> </tr> <tr> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">yes</td> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">no</td> </tr> <tr> <td colspan="2" style="border: none; padding: 5px 0 5px 40px;">_____</td> </tr> <tr> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">yes</td> <td style="border: 1px solid black; width: 50%; text-align: center; padding: 5px;">no</td> </tr> </table>	yes	no	yes	no	_____		yes	no	_____		yes	no
yes	no												
yes	no												
_____													
yes	no												
_____													
yes	no												

In the event of a negative answer to the above questions, additional explanations are to be provided below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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<b>3. Reconciliation of consolidated shareholders' equity and net income</b>	
<p>3.1. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 40px; vertical-align: top;">Has the company performed a reconciliation ?</span></p>	<input style="width: 50px; height: 20px; margin-right: 20px;" type="checkbox"/> yes <input style="width: 50px; height: 20px;" type="checkbox"/> no
<p>3.2. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 40px; vertical-align: top;">In the event of a positive answer to question 3.1, with which accounting principles generally accepted in Luxembourg (LUX GAAP, LUX GAAP - FV, IFRS - EU) has the reconciliation been carried out?</span></p>	<input style="width: 100%; height: 20px; margin-bottom: 5px;" type="checkbox"/> LUX GAAP <input style="width: 100%; height: 20px; margin-bottom: 5px;" type="checkbox"/> LUX GAAP - FV <input style="width: 100%; height: 20px;" type="checkbox"/> IFRS - EU
<p>3.3. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 40px; vertical-align: top;">In the event of a positive answer to question 3.1, has the company included in the notes to the consolidated accounts for each of the years covered by the previous authorisation a detailed and quantified reconciliation of consolidated shareholders' equity and net income?</span></p>	<input style="width: 50px; height: 20px; margin-right: 20px;" type="checkbox"/> yes <input style="width: 50px; height: 20px;" type="checkbox"/> no
<p>3.4. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 80px; vertical-align: top;">                     In the event of a positive answer to question 3.1, does the detailed and quantified reconciliation allow the following items to be identified:                      (i) accounting components (consolidated shareholders' equity and consolidated net income) in accordance with derogatory authorised standards,                      (ii) reconciliation items identified between the derogatory authorised standards and the framework generally accepted in Luxembourg and                      (iii) accounting components resulting from the application of the generally accepted accounting standards in Luxembourg.                 </span></p>	<input style="width: 50px; height: 20px; margin-right: 20px;" type="checkbox"/> yes <input style="width: 50px; height: 20px;" type="checkbox"/> no
<p>3.5. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 40px; vertical-align: top;">In the event of a positive answer to question 3.1 and in the absence of any discrepancies identified between the accounting framework authorised by way of derogation and the accounting principles generally accepted in Luxembourg, has the company included in the notes to the consolidated financial statements in narrative form an explicit and unqualified statement confirming this absence of discrepancies?</span></p>	<input style="width: 50px; height: 20px; margin-right: 20px;" type="checkbox"/> yes <input style="width: 50px; height: 20px;" type="checkbox"/> no
<p style="color: red; margin-top: 0;"><u>In the event of a negative answer to the above questions, additional explanations are to be provided below:</u></p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	

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<p><b>4. Identification of consolidated accounts drawn up for statutory purposes</b></p> <p>4.1. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 60px; vertical-align: top;">Has the company included in its consolidated accounts prepared for statutory filing with the RCS a statement at the beginning of the notes to the accounts identifying the consolidated accounts as statutory accounts prepared in accordance with the derogatory authorised framework pursuant to a ministerial derogation and referring to the reconciliation presented in the notes to the accounts ?</span></p>	<div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; padding: 5px 15px;">yes</div> <div style="border: 1px solid black; padding: 5px 15px;">no</div> </div>
<p style="color: red; text-decoration: underline;">In the event of a negative answer to the above questions, additional explanations are to be provided below:</p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	
<p><b>5. Preparation of a consolidated management report</b></p> <p>5.1. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 30px; vertical-align: top;">Has the company prepared a consolidated management report in accordance with legal and regulatory provisions, including a fair review of business developments ?</span></p> <p>5.2. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 30px; vertical-align: top;">Has the consolidated management report been filed and published with the consolidated accounts ?</span></p>	<div style="display: flex; justify-content: space-around; width: 100%; margin-bottom: 10px;"> <div style="border: 1px solid black; padding: 5px 15px;">yes</div> <div style="border: 1px solid black; padding: 5px 15px;">no</div> </div> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; padding: 5px 15px;">yes</div> <div style="border: 1px solid black; padding: 5px 15px;">no</div> </div>
<p style="color: red; text-decoration: underline;">In the event of a negative answer to question 5.2, please provide a copy of the consolidated management report available to the public at the registered office.</p> <p style="color: red; text-decoration: underline;">In the event of a negative answer to the above questions, additional explanations are to be provided below:</p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	

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<p><b>6. Statutory audit of consolidated accounts</b></p> <p>6.1. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 25px;">Have the consolidated accounts for each of the years covered by the previous authorization been subject to statutory audit in accordance with the law of 23 July 2016 on the audit profession ?</span></p> <p>6.2. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 25px;">Does the audit opinion cover the reconciliation of shareholders' equity and consolidated net income on which the previous ministerial authorisation was subject to ?</span></p> <p>6.3. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 25px;">Has the statutory auditor reported on the consolidated management report as required by law ?</span></p>	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">yes</td> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">no</td> </tr> <tr> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">yes</td> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">no</td> </tr> <tr> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">yes</td> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">no</td> </tr> </table>	yes	no	yes	no	yes	no
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<p><b>7. Content of the notes to the consolidated accounts: supplementary information</b></p> <p>7.1. <span style="border: 1px solid black; padding: 5px; display: inline-block; width: 600px; height: 40px;">In addition to the information in the notes to the consolidated accounts as required by the derogatory framework authorised by way of derogation, has the company included in the notes to the consolidated accounts the additional information required pursuant to Article 1780-1, 2<sup>nd</sup> paragraph LSC (former Article 341bis , 2<sup>nd</sup> paragraph)?</span></p>	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">yes</td> <td style="border: 1px solid black; width: 50px; height: 40px; text-align: center; vertical-align: middle;">no</td> </tr> </table>	yes	no				
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<p><b>SECTION IV - STATEMENT</b></p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p style="color: blue; font-style: italic;">Pursuant to Article 69ter of LRCS and Article 1740-1 of LSC (formerly Article 339ter), the members of the administrative, management and supervisory bodies have a collective obligation to ensure that the annual accounts, consolidated accounts and related reports are prepared and published in accordance with the requirements of the law.</p> </div> <p style="margin-top: 20px;">We hereby certify that the statements made in this self-assessment form are genuine and accurate in all respects.</p> <p style="margin-top: 20px;"> <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> Date             <span style="margin-left: 100px; border-bottom: 1px solid black; display: inline-block; width: 300px;"></span> Signature of the legal representatives of the company         </p>							