



AUDIT REPORT
on the
CONSOLIDATED FINANCIAL STATEMENTS
as of December 31, 2018
of
RPG Capital GmbH
(former Hydrocontracting International GmbH)

1030 Wien
Schwarzenbergplatz 5/2/1

(TRANSLATION)

Vienna, August 19, 2019

203286
STB/RIE

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Note on rounding:

When adding up rounded amounts and information given as a percentage, rounding differences may occur due to the use of automatic calculation methods.

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We draw attention to the fact that the English translation of this long-form audit report according to Section 273 of the Austrian Company Code (UGB) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

To the Members of Management of
RPG Capital GmbH,
Wien

We have audited the consolidated financial statements as of December 31, 2018 of

RPG Capital GmbH
(former Hydrocontracting International GmbH),
Wien,
(referred to as "the Company")

and report on the result of our audit as follows:

1. AUDIT CONTRACT AND PERFORMANCE OF THE ENGAGEMENT

By shareholders' resolution dated December 13, 2018 of RPG Capital GmbH, Wien, we were elected and appointed as group auditors for the fiscal year 2018.

The Company, represented by the management board concluded an audit contract with us to audit the consolidated financial statements as of December 31, 2018 and the Group management report pursuant to sections 269 et seqq. UGB (Austrian Company Code).

The audit is a statutory Group audit.

The audit includes assessing whether the statutory requirements were adhered to concerning the preparation of the consolidated financial statements. The Group management report is to be assessed whether it is consistent with the consolidated financial statements and whether it was prepared in accordance with the applicable legal regulations.

We conducted our audit in accordance with the legal requirements and generally accepted standards on auditing as applied in Austria. These standards require that we comply with International Standards on Auditing. An auditor conducting a group audit obtains reasonable assurance about whether the consolidated financial statements are free from material misstatement. Absolute assurance is not attainable due to the inherent limitations of any internal control system and due to the fact that an audit is based on samples, there is an unavoidable risk that material misstatements in the consolidated financial statements remain undetected. Areas which are generally covered by special engagements were not included in our scope of work.

In the course of our audit of the consolidated financial statements we also audited the individual financial statements included in the consolidated financial statements as to their compliance with generally accepted accounting principles and their adherence to the regulations and standards for inclusion into the consolidated statements.

Several components included in the consolidated financial statements were audited by other external auditors. We supervised their work in an appropriate manner.

We performed the audit, with interruptions, from December 2018 to August 2019 mainly at the Company's premises in Vienna. The audit was substantially completed at the date of this report.

The auditor partner responsible for the proper performance of the engagement is Mr. Mag. Gerhard Fremgen, Austrian Certified Public Accountant.

Our audit is based on the audit contract concluded with the Company. The "General Conditions of Contract for the Public Accounting Professions" issued by the Austrian Chamber of Auditors and Tax Advisors (refer to Appendix II) form an integral part of the audit contract. These conditions of contract do not only apply to the Company and the group auditor, but also to third parties. Section 275 UGB (Austrian Company Code) applies with regard to our responsibility and liability as auditors towards the Company and towards third parties.

2. SUMMARY OF AUDIT FINDINGS

COMPLIANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND OF THE MANAGEMENT REPORT

During our audit of the consolidation and the financial statements of the components included in the consolidated financial statements we obtained evidence that the statutory requirements and the accounting principles generally accepted in Austria have been complied with. The individual financial statements included in the consolidated financial statements comply in all material respects with the uniform accounting policies of the parent company. As such, they represent an adequate basis for inclusion into the consolidated financial statements. The regulations and standards for inclusion into the consolidated statements have been adhered to.

In line with our risk and controls based audit approach and to the extent we considered necessary for the purpose of expressing an opinion, we considered internal controls related to sub processes of the financial reporting process as part of our audit.

With regard to the compliance of the consolidated financial statements and of the Group management report with all applicable statutory requirements, we refer to our comments in the auditor's report.

INFORMATION PROVIDED

The Company's legal representatives provided all evidence and explanations requested by us. We obtained a representation letter signed by the legal representatives which we included in our working papers.

REPORTING IN ACCORDANCE WITH SECTION 273 PAR. 2 UGB (EXERCISING THE DUTY TO REPORT)

During our audit of the consolidated financial statements we did not note any facts which indicate that there could be substantial doubt about the Group's ability to continue as a going concern, or which indicate a material deterioration of the Group's performance or which might indicate a material offence of the Group's legal representatives or its employees against Austrian law or the Company's Articles of Association. We did not note any material weaknesses in the internal controls over the financial reporting process.

3. AUDITOR'S REPORT

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

AUDIT OPINION

We have audited the consolidated financial statements of RPG Capital GmbH, Wien, and of its subsidiaries (the Group) comprising the consolidated balance sheet as of December 31, 2018, the consolidated income statement, the consolidated statement of changes in equity and the consolidated statement of cash flows for the fiscal year then ended and the notes to the consolidated financial statements.

Based on our audit the accompanying consolidated financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Group as of December 31, 2018 and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRS), as adopted by the EU and with Austrian Generally Accepted Accounting Principles and other legal or regulatory requirements.

BASIS FOR OPINION

We conducted our audit in accordance with Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISAs). Our responsibilities under those regulations and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Company in accordance with the Austrian General Accepted Accounting Principles and professional requirements and in accordance with any other regulations or requirements agreed and we have fulfilled our other 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 FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation of the consolidated financial statements in accordance with International Financial Reporting Standards (IFRS), as adopted by the EU and with Austrian Generally Accepted Accounting Principles and other legal or regulatory requirements, for them to present a true and fair view of the assets, the financial position and the financial performance of the Group and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated 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 Austrian Standards on Auditing 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 consolidated financial statements. As part of an audit in accordance with Austrian Standards on Auditing, which require the application of ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- ▶ identify and assess the risks of material misstatement of the consolidated 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 Group'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 Group'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 consolidated 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 Group to cease to continue as a going concern.
- ▶ evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

COMMENTS ON THE MANAGEMENT REPORT FOR THE GROUP

Pursuant to Austrian Generally Accepted Accounting Principles, the Group management report is to be audited as to whether it is consistent with the consolidated financial statements and as to whether it was prepared in accordance with the applicable legal regulations.

Management is responsible for the preparation of the Group's management report in accordance with Austrian Generally Accepted Accounting Principles.

We conducted our audit in accordance with Austrian Standards on Auditing for the audit of the Group's management report.

Opinion

In our opinion, the management report for the group was prepared in accordance with the valid legal requirements and is consistent with the consolidated financial statements.

Statement

Based on the findings during the audit of the consolidated financial statements and due to the thus obtained understanding concerning the Group and its circumstances no material misstatements in the Group's management report came to our attention.

Vienna, August 19, 2019

Wirtschaftsprüfungs- und Steuerberatungsgesellschaft




Mag. Gerhard Fremgen
Certified Public Accountant


Mag. Klemens Eiter
Certified Public Accountant

This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.

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CONSOLIDATED BALANCE SHEETS

(in EUR)

	Notes	31.12.2018	31.12.2017 *	01.01.2017 *
NON-CURRENT ASSETS		256.585.780	217.424.214	391.791.744
Intangible assets	1	20.100.159	25.931.613	24.463.468
Property, plant and equipment	2	199.297.176	167.004.761	353.332.113
Financial assets	3	8.449.309	9.353.709	2.324.780
At-equity investments	4	17.794.646	4.567.709	887.485
Deferred tax assets	14	10.944.490	10.566.422	10.783.898
CURRENT ASSETS		56.393.776	67.018.789	76.104.814
Accounts receivables	5	10.861.573	13.226.033	8.984.611
Financial assets	3	8.611.397	7.152.475	14.776.534
Inventories		741.749	2.739.086	2.406.905
Other assets	6	927.978	1.677.321	5.202.515
Cash and cash equivalents	7	35.251.079	42.223.874	44.734.249
TOTAL ASSETS		312.979.556	284.443.003	467.896.558

EQUITY		69.963.708	2.522.481	77.055.212
Share capital		25.000.000	25.000.000	25.000.000
Share premium		9.000.000	9.000.000	9.000.000
Retained earnings		25.905.057	2.541.441	13.582.267
<i>Other reserves</i>				
Revaluation reserve		31.062.116	15.810.825	36.059.119
Cash flow hedge reserve		(5.113.644)	(6.335.755)	(9.920.655)
Foreign currency translation adjustment		(1.838.012)	(3.367.515)	(232.567)
Equity attributable to the Parent Company	8	84.015.517	42.648.996	73.488.164
Non-controlling interests	8	(14.051.809)	(40.126.515)	3.567.048
NON-CURRENT LIABILITIES		215.404.782	244.728.336	342.530.427
Financial liabilities	10	186.963.682	217.032.859	301.221.966
Deferred tax liabilities	14	14.900.598	12.264.235	15.793.320
Deferred income (incl. grants)	9	6.768.995	6.595.121	8.259.998
Derivative instruments	11	5.996.065	8.089.569	16.127.781
Provisions	13	775.442	746.552	1.127.362
CURRENT LIABILITIES		27.611.066	37.192.186	48.310.919
Financial liabilities	10	20.026.168	16.983.136	25.290.914
Accounts payables	12	3.917.541	13.159.057	15.992.837
Deferred income (incl. grants)	9	752.494	661.410	753.193
Derivative instruments	11	1.999.134	2.007.753	2.020.110
Provisions	13	915.729	4.380.830	4.253.865
TOTAL EQUITY AND LIABILITIES		312.979.556	284.443.003	467.896.558

* Figures restated according to IAS 8: Changes in Accounting Policies, Changes in Accounting Estimates and Errors.

According to the Austrian Commercial Code (UGB) the financial statements of RPG Capital GmbH as of December 31, 2018 have been prepared in German. We have audited these financial statements. The financial statements and our audit report have been translated into English language. This translation was made for the convenience of the reader only, therefore the only legally binding report is the report in German language.

CONSOLIDATED INCOME STATEMENTS

(in EUR)

	Notes	2018	2017 *
Revenues	18	48.869.023	45.443.338
Services	19	1.434.894	7.465.723
Change in work-in-progress		(1.997.337)	618.242
Other income	20	11.658.666	4.197.332
TOTAL OPERATING EARNINGS		59.965.246	57.724.635
Salaries and related expenses		(5.765.929)	(4.978.062)
Depreciation and amortization	21	(12.360.363)	(19.878.870)
Impairments / Reversal of impairments	22	19.357.426	(32.294.126)
Other operating expenses	23	(12.021.742)	(18.225.849)
TOTAL OPERATING EXPENSES		(10.790.628)	(75.376.907)
PROFIT FROM OPERATING ACTIVITIES		49.174.618	(17.652.272)
Financial income	24	1.537.810	942.626
Financial expenses	25	(12.895.363)	(20.523.031)
Other financial result - net	26	(1.551.840)	1.714.452
RESULT BEFORE TAX		36.265.225	(35.518.225)
Income taxes	27	(100.834)	(411.098)
RESULT FOR THE YEAR		36.164.391	(35.929.323)
ATTRIBUTABLE TO THE PARENT COMPANY		23.345.911	(17.618.814)
ATTRIBUTABLE TO NON-CONTROLLING INTERESTS		12.818.480	(18.310.509)

* Figures restated according to IAS 8: Changes in Accounting Policies, Changes in Accounting Estimates and Errors.

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CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(in EUR)

	2018	2017 *
RESULT FOR THE YEAR	36.164.391	(35.929.323)
Unrealized profits (+) / losses (-) from foreign currency translation	2.555.325	(4.626.288)
Unrealized profits (+) / losses(+) from revaluation of Property, plant and equipment	26.896.360	(6.662.426)
Deferred taxes thereon		(4.554.750)
Unrealized profits (+) / losses (-) from cash flow hedge according to IAS 39	1.807.446	6.198.029
<i>Thereof recycled through profit and loss</i>		3.469.692
Deferred taxes thereon		(1.554.996)
OTHER COMPREHENSIVE INCOME	31.259.131	(11.200.431)
TOTAL COMPREHENSIVE INCOME	67.423.522	(47.129.754)
ATTRIBUTABLE TO THE PARENT COMPANY	41.348.816	(28.838.970)
ATTRIBUTABLE TO NON-CONTROLLING INTERESTS	26.074.706	(18.290.784)

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CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(in EUR)

	Share Capital	Share Premium	Retained Earnings	Revaluation Reserve	Cash flow hedge reserve	Foreign currency translation adjustment	Equity attributable to the Parent Company	Non-controlling Interests	Equity
As at 31.12.2016	25.000.000	9.000.000	13.582.267	44.211.274	(9.920.665)	(232.667)	81.640.319	3.567.048	85.207.367
Adjustment related to IAS 8 restatement				(8.152.155)			(8.152.155)		(8.152.155)
As at 01.01.2017	25.000.000	9.000.000	13.582.267	36.059.119	(9.920.665)	(232.667)	73.488.164	3.567.048	77.055.212
Result for the year			(17.618.814)				(17.618.814)	(16.310.509)	(35.929.323)
Other comprehensive income									
Unrealized profit (+) / losses (-) from revaluation			(10.149.249)	(1.520.859)			(11.670.108)	452.932	(11.217.176)
Unrealized profit (+) / losses (-) from cash flow hedge translation					3.584.900		3.584.900	1.058.133	4.643.033
Unrealized profit (+) / losses (-) from foreign currency						(3.134.948)	(3.134.948)	(1.491.340)	(4.626.288)
Total comprehensive income			(27.768.063)	(1.520.859)	3.584.900	(3.134.948)	(28.836.970)	(18.290.784)	(47.129.754)
Reclassifications			(3.381.917)	3.381.719			(198)	(1)	(199)
Transactions with non-controlling interests			22.109.154	(22.109.154)			0	(25.402.778)	(25.402.778)
Dividend distribution			(2.000.000)				(2.000.000)		(2.000.000)
As at 31.12.2017	25.000.000	9.000.000	2.641.441	15.810.825	(6.336.765)	(3.367.515)	42.648.986	(40.126.615)	2.522.481
Result for the year			23.345.911				23.345.911	12.818.480	36.164.391
Other comprehensive income									
Unrealized profit (+) / losses (-) from revaluation				15.251.291			15.251.291	11.645.069	26.896.360
Unrealized profit (+) / losses (-) from cash flow hedge translation					1.222.111		1.222.111	585.335	1.807.446
Unrealized profit (+) / losses (-) from foreign currency						1.529.503	1.529.503	1.025.822	2.555.325
Total comprehensive income			23.345.911	15.251.291	1.222.111	1.529.503	41.348.816	26.074.706	67.423.522
Other changes			17.705				17.705		17.705
As at 31.12.2018	25.000.000	9.000.000	25.905.057	31.062.116	(5.113.644)	(1.838.012)	84.015.517	(14.051.809)	69.963.708

According to the Austrian Commercial Code (UGB) the financial statements of RPG Capital GmbH as of December 31, 2018 have been prepared in German. We have audited these financial statements. The financial statements and our audit report have been translated into English language. This translation was made for the convenience of the reader only, therefore the only legally binding report is the report in German language.

CONSOLIDATED CASH FLOW STATEMENTS

(in EUR)

	2018	2017 *
RESULT BEFORE TAX		
(+) Depreciation and amortization of property, plant and equipment and intangible assets	36.265.225	(35.518.225)
(+/-) Result from change in scope of consolidation	(6.997.043)	52.172.996
(-) Income from reversal of impairments	(2.700.000)	0
(-) Release of government grants	0	(537.097)
(-) Gains / (-) losses from the disposal of non-current assets	482.458	(1.664.877)
(-) Financial income	0	275.885
(+) Financial expense	(1.537.810)	(942.626)
(+) Result from companies accounted for under the equity method	12.895.363	20.523.031
Gross cash flows from Result	895.688	(207.321)
Changes in working capital	39.303.881	34.101.766
Gross cash flows provided by operating activities excluding interest and taxes paid	(6.583.091)	(11.805.051)
(-) Income taxes paid	32.720.790	22.296.715
CASH FLOW FROM OPERATING ACITIVITIES	(532.443)	(764.057)
(+) Cash receipts from disposal of intangible and tangible assets	31.188.347	21.532.658
(-) Cash payments for the acquisition of intangible and tangible assets	0	608.525
(+) Cash receipts from the sale of subsidiaries net of cash disposed of	(1.183.774)	(22.495.270)
(-) Cash payments for the acquisition of subsidiaries net of cash acquired	0	14.947.751
(-) Increase / (+) decrease of current financial assets	0	(1.049)
(-) Increase / (+) decrease of non-current financial assets	(1.458.922)	3.759.488
(-) Acquisition of at equity-accounted investements	904.400	(8.425.065)
(-) Cash effect from change in scope of consolidation	(6.507.685)	(2.801.804)
(+) Interests received	0	7.774.953
CASH FLOW FROM INVESTING ACTIVITIES	1.537.810	156.214
(-) Interest paid on interest bearing financial liabilities	(6.708.171)	(6.477.257)
(+) Issuance of interest bearing financial liabilities	(12.475.459)	(20.877.679)
(-) Repayment of interest bearing financial liabilities	942.360	4.786.280
CASH FLOW FROM FINANCING ACTIVITIES	(20.919.872)	(1.500.026)
(+/-) Effect of exchange rate changes on cash and cash equivalents	(32.452.971)	(17.591.425)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		25.649
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	42.223.874	44.734.249
	35.251.079	42.223.874

* Figures restated according to IAS 8: Changes in Accounting Policies, Changes in Accounting Estimates and Errors.

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ABO Wind AG
z.H. Herrn Scheffler
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65195 Wiesbaden

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Steuerberatungsgesellschaft

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Our reference
sk / JA 2016,2017,2018

October 14, 2019

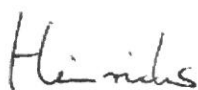
Confirmation of balance sheet income statement

Dear Ladies and Gentlemen,

we, as Rödl & Partner, are the auditor of the financial statements of ABO Wind AG. In this regard we have audited the financial statements as of December 31, 2016, 2017 and 2018.

We confirm that the enclosed attachment is in line with the balance sheets and income statements of the aforementioned financial statements of ABO Wind AG.

With kind regards



Philipp Heinrichs
Diplom-Kaufmann
Wirtschaftsprüfer
Steuerberater
Certified Public Accountant



Maurus Groll
Diplom-Kaufmann
Wirtschaftsprüfer
Steuerberater

Rödl & Partner

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Balance sheet ABO Wind AG

As of 31.12. / in kEUR

	2018	2017	2016
A. Fixed assets			
I. Intangible assets	8,681	9,377	9,177
1. Concession and property rights and similar rights and assets, and licences in such rights and assets	752	228	154
2. Payments on account	199	228	154
II. Tangible assets	553	0	0
1. Land, similar rights and buildings, buildings on third party land	2,350	3,108	3,126
2. Other equipment, factory and office equipment	321	321	354
III. Financial assets	2,629	2,787	2,772
1. Shares in group undertakings	4,979	6,041	5,897
2. Loans to affiliated companies	821	741	578
3. Participating interests	2,825	780	751
4. Loans to companies in which the company has a participating interest	333	3,710	3,710
	745	501	858
B. Current assets			
I. Stocks	177,924	144,334	133,207
1. Work in progress	70,247	61,182	53,755
2. Finished goods and goods for resale	75,509	65,203	59,827
3. Payments on account	0	214	214
4. Received payments for orders	2,215	4,043	3,768
II. Debtors and other assets	-7,480	-8,900	-10,055
1. Trade debtors	87,445	42,479	72,072
2. Receivables from group undertakings	13,701	5,600	15,022
3. Receivables from companies in which the company has a participating interest	65,634	32,425	53,409
4. Other assets	164	121	139
- thereof with a remaining term of more than one year 134 (2017: 129; 2016: 69)			
III. Securities	8,185	4,255	3,502
1. Shares in group undertakings	17,300	10,318	6,857
2. Other securities	11,420	1,332	752
IV. Cheques, cash in hand, central Bank and postal giro balances, bank balances	5,932	6,264	6,105
	2,873	29,907	523
C. Prepaid expenses	36	31	36
Total assets	186,871	153,822	142,42

As of 31.12. / in kEUR

	2018	2017	2016
A. Equity			
I. Subscribed capital	76,862	74,644	69,647
II. Capital reserves	7,646	7,646	7,646
III. Revenue shares	13,542	13,542	13,542
1. Statutory reserve	50,398	44,636	38,900
2. Other revenue reserves	490	490	490
IV. Profit for the year	49,908	44,146	38,410
	8,277	8,820	9,559
B. Provisions			
1. Tax provisions	10,805	12,920	13,875
2. Other provisions	466	1,768	3,436
	10,139	11,152	10,439
C. Creditors			
1. Bonds	98,203	98,207	58,898
Bank loans and overdrafts	8,787	0	0
- thereof with a remaining term of up to one year: 884 (2017: 1,125; 2016: 4,342)			
2. Trade creditors	38,924	38,616	33,280
- thereof with a remaining term of up to one year: 7,426 (2017: 3,038; 2016: 3,797)			
3. Amounts owed to undertakings in which the company has a participating interest	7,426	3,036	3,797
- thereof with a remaining term of up to one year: 38,649 (2017: 20,966; 2016: 17,858)			
4. Amounts owed to affiliated companies	38,000	20,555	17,858
- thereof with a remaining term of up to one year: 0 (2017: 3; 2018: 0)			
5. Other creditors	0	3	0
- thereof to associates 21 (2017: 19; 2016: 16)			
- thereof taxes 4,790 (2017: 3,300; 2016: 2,768)			
- thereof with a remaining term of up to one year 5,447 (2017: 3,714; 2016: 3,963)			
6.	5,447	3,714	3,963
D. Deferred income	1	1	-
Total liabilities and equity	186,671	153,822	142,420

Profit and loss account ABO Wind AG

From 1.1. to 31.12. / in kEUR		2018	2017	2016
1.	Turnover	81,755	90,996	111,103
2.	Change in finished goods and work in progress	15,958	16,704	18,103
3.	Other own work capitalised	256	0	0
4.	Total output	97,969	107,700	129,205
5.	Other operating income - thereof from exchange rate profits: 147 (2017: 188; 2016: 82)	2,748	3,147	1,996
6.	Cost of materials			
a)	Cost of raw materials, consumables and goods for resale	-57,558	-53,262	-72,244
b)	Cost of purchased services	-80	-88	-113
		-57,638	-53,350	-72,357
7.	Staff costs			
a)	Wages and salaries	-27,910	-25,016	-21,192
	Social security, pension and other benefits	-23,003	-21,571	-18,183
b)	- thereof for retirement benefits: -9 (2017: -9; 2016: -9)	-4,807	-3,146	-3,010
8.	Depreciation and amortisation			
a)	Of fixed intangibles and tangible assets	-9,502	-11,807	-9,563
b)	Exceptional amounts written off current assets	-736	-659	-606
		-8,766	-11,326	-8,957
9.	Other operating expenses - thereof from exchange rate losses: -180 (2017: 299; 2016: 194)	-7,458	-7,404	-6,261
10.	Income from participating interests from group undertakings - thereof from group undertakings: 10,527 (2017: 500; 2016: 3,300)	10,527	500	3,300
11.	Other interest receivables and similar income - thereof from group undertakings: 323 (2017: 430; 2016: 396)	349	529	410
12.	Depreciation on financial assets and securities reported under current assets	-16	0	0
13.	Interest payable and other similar charges - thereof to group undertakings: -479 (2017: -444; 2016: -518)	-1,366	-1,210	-1,356
14.	Tax on profit	-2,492	-4,078	-5,151
15.	Earnings after taxes	5,308	8,848	19,144
16.	Other taxes	-31	-23	-26
17.	Net Profit	5,277	8,820	19,118