

## Explanations with regard to item 1 of the agenda

**Presentation of the adopted annual financial statements and the approved consolidated financial statements at 31 December 2015, the Combined Management Report for Berentzen-Gruppe Aktiengesellschaft and the corporate group complete with the explanatory report of the Executive Board regarding disclosures in accordance with Section 289 (4) and Section 315 (4) of the German Commercial Code (Handelsgesetzbuch – HGB) and the Report of the Supervisory Board for the 2015 financial year**

Pursuant to Section 172 (1) Aktiengesetz (AktG), the Supervisory Board approved the annual financial statements prepared by the Executive Board on March 22, 2016. The annual financial statements are thus adopted. The Supervisory Board approved the consolidated financial statements at the same time.

Pursuant to Section 173 (1) AktG, approval of the annual financial statements and adoption of the consolidated financial statements by the general meeting are not necessary as a consequence. The other documents listed above are also only made available to the general meeting without the need for a resolution to be adopted – apart from the adoption of a resolution regarding the utilisation of the distributable profit.

The documents listed above and the proposal of the Executive Board regarding the utilisation of the distributable profit can be accessed via the Company website at <http://www.berentzen-gruppe.de/en/investors/dates/annual-general-meeting/> and will be available for inspection at the general meeting.

Haselünne, April 2016

The Executive Board