

Additional information with regard to item 5 of the agenda

Election of the independent auditor of the annual and consolidated financial statements for the 2019 financial year and the auditor for a possible audit review of the abridged financial statements and interim management report in the 2019 financial year and the auditor for a possible audit review of additional information during the year

The independent auditor for the annual financial statements and consolidated financial statements is elected by the shareholders at the annual general meeting in accordance with applicable statutory provisions.

In line with a corresponding recommendation made by the Finance and Audit Committee, the Supervisory Board proposes that the following resolution be adopted:

The Warth & Klein Grant Thornton AG Wirtschaftsprüfungsgesellschaft, with registered offices in Düsseldorf, is appointed to act as independent auditor of the annual and consolidated financial statements for the 2019 financial year and the auditor for a possible audit review of the abridged financial statements and interim management report pursuant to Section 115 (5) and Section 117 No. 2 of the German Securities Trading Act (Wertpapierhandelsgesetz) in the 2019 financial year and the auditor for a possible audit review of additional financial information during the year pursuant to Sections 115 (7) and 117 No. 2 of the German Securities Trading Act in financial year 2019, and in 2020 until the next annual general meeting.

In accordance with Article 16 (2) Subparagraph 3 of Regulation (EU) No. 537/2014 of the European Parliament and Council of April 16, 2014, the Finance and Audit Committee declared that its recommendation is free from any undue influence by third parties and that no contractual clause limiting the choices of the annual general meeting has been imposed upon it within the meaning of Article 16 (6) of the Regulation (EU) No. 537/2014.

The Warth & Klein Grant Thornton AG Wirtschaftsprüfungsgesellschaft has notified the Finance and Audit Committee in writing that there are no commercial, financial, personal or other relationships between itself, its executive bodies and lead auditors on the one hand and the Company and its executives on the other hand that could raise doubts about its independence. Furthermore, the Warth & Klein Grant Thornton AG Wirtschaftsprüfungsgesellschaft has notified the Finance and Audit Committee in writing, that itself and partners, senior managers and managers, conducting the statutory audit are independent from the audited entity.

The Warth & Klein Grant Thornton AG Wirtschaftsprüfungsgesellschaft has been the financial statements auditor and the consolidated financial statements auditor of Berentzen-Gruppe Aktiengesellschaft since financial year 2016. The undersigned auditors of the auditor's opinions for the annual and consolidated financial statements of Berentzen-Gruppe Aktiengesellschaft are Dr. Thomas Senger (since financial year 2016) and Mr. Ronald Rulfs (since financial year 2016).

Haselünne, April 2019

Berentzen-Gruppe Aktiengesellschaft

The Executive Board