

Examination Areas of Emphasis 2010

(Berlin, 22 October 2009)

1. Business combinations and the related purchase price allocation, measurement and note disclosures
2. Impairment testing of tangible and intangible assets including goodwill in light of the economic situation (including supporting documentation, note disclosures)
3. Recognition and measurement of financial instruments, note disclosures on measurement assumptions and changes in carrying amounts, as well as IFRS 7 disclosures
4. (Group) management report including risk reporting and reporting on expected developments (in particular taking into account the GASB Advice dated 27 March 2009)
5. Segment reporting in accordance with IFRS 8
6. Note disclosures on measurement assumptions used in estimating carrying amounts in financial reporting and the related uncertainty in financial statements; for example, when measuring the fair value of investment property (IAS 40.75d) and when measuring pension obligations (IAS 19.120 A)
7. Presentation and description of key financial risks relating to financial covenants (section 315(1) of the HGB (German Commercial Code), GAS 15, GAS 5; IFRS 7.18 et seq. and IFRS 7.31)