

REVIEW REPORT

To FIDELITY EXCHANGE TRADED PRODUCTS GMBH, HAMBURG

We have reviewed the interim financial statements of FIDELITY EXCHANGE TRADED PRODUCTS GMBH, HAMBURG, which comprise the balance sheet as at 30 September 2021, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the period from 15 July 2021 to 30 September 2021, and the notes to the interim financial statements, including the presentation of the recognition and measurement policies. The executive directors are responsible for the preparation of the interim financial statements that comply, in all material respects, with IFRS as adopted by the EU. Our responsibility is to express a conclusion on the interim financial statements based on our review.

We conducted our review of the interim financial statements in compliance with German Generally Accepted Standards for Reviews of Annual Financial Statements promulgated by the Institut der Wirtschaftsprüfer (IDW). Those standards require that we plan and perform the review to obtain a certain level of assurance to preclude that the interim financial statements are not prepared, in all material respects, in accordance with the requirements of the IFRS as adopted by the EU or do not give a true and fair view of the assets, liabilities and financial position and of the financial performance. A review is limited primarily to inquiries of company personnel and other persons responsible for accounting and analytical procedures applied to financial data and thus provides less assurance than an audit. Since, in accordance with our engagement, we have not performed an audit, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the interim financial statements of FIDELITY EXCHANGE TRADED PRODUCTS GMBH, HAMBURG, are not prepared, in all material respects, in accordance with the requirements of IFRS as adopted by the EU or do not give a true and fair view of the assets, liabilities and financial position and of the financial performance.

Our review report is intended solely for FIDELITY EXCHANGE TRADED PRODUCTS GMBH, HAMBURG, and should not be distributed to or used by third parties. We are responsible solely towards FIDELITY EXCHANGE TRADED PRODUCTS GMBH, HAMBURG, and our liability is governed by the agreement dated 27 October 2021 and by the "General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" as of 1 January 2017.

Frankfurt am Main, 7 December 2021

Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

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Mathias Bunge
Wirtschaftsprüfer
(German Public Auditor)

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Bernhard Haas
Wirtschaftsprüfer
(German Public Auditor)

Enclosures

Interim financial statements as of 30 September 2021

General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" as of 1 January 2017.

Statement of Financial Position
for
Fidelity Exchange Traded Products GmbH
Register court: Hamburg, HRB 168990
Seat: Hamburg
as of
30 September 2021

	Note	
ASSETS		EUR
Current assets		
Trade and other receivables	2.4	35.000,00
Cash and cash equivalents	2.5	24.979,55
		<u><u>59.979,55</u></u>
TOTAL ASSETS		59.979,55
 SHAREHOLDERS` EQUITY		
Share Capital		25.000,00
Capital reserve		35.000,00
Retained earnings		-33.481,45
TOTAL SHAREHOLDERS` EQUITY	5	<u><u>26.518,55</u></u>
 LIABILITIES		
Current liabilities		
Trade and other payables	2.6/6.1	260,00
Provisions	2.7/6.2	33.201,00
		<u><u>33.461,00</u></u>
TOTAL LIABILITIES		33.461,00
 TOTAL LIABILITIES AND SHAREHOLDERS` EQUITY		59.979,55

Statement of Comprehensive Income

	Note	From 15 July 2021 to 30 September 2021
		EUR
Selling, General & Administrative Expenses	6.4	-33.481,45
OPERATING RESULT		-33.481,45
Profit/(Loss) for the period before tax		-33.481,45
Income tax benefit/(expenses)		0,00
LOSS FOR THE PERIOD AFTER TAX		-33.481,45

Statement of Changes in Equity

	Issued capital	Capital reserve	Retained earnings/(ac cumulated losses)	Foreign currency translation reserve	Total Equity
	EUR	EUR	EUR	EUR	EUR
Opening balance 15 July 2021	25.000,00	0,00	0,00	0,00	25.000,00
Allocation to capital reserve	0,00	35.000,00	0,00	0,00	35.000,00
Net income/(loss) for the period	0,00	0,00	-33.481,45	0,00	-33.481,45
Balance at 30 September 2021	<u>25.000,00</u>	<u>35.000,00</u>	<u>-33.481,45</u>	<u>0,00</u>	<u>26.518,55</u>

Statement of Cash Flows

	Note	From 15 July 2021 to 30 September 2021
		EUR
CASH FLOWS FROM OPERATIONS		
Profit / (Loss) for the period before tax		-33.481,45
Changes in working capital		
(Decrease)/Increase in trade and other payables		260,00
(Decrease)/Increase in provisions		33.201,00
NET CASH FLOWS FROM OPERATIONS		-20,45
CASH FLOWS FROM FINANCING		
Proceeds from issue of capital		25.000,00
NET CASH FLOWS FROM FINANCING		25.000,00
Change in cash and cash equivalents		-20,45
Cash and cash equivalents at the beginning of the period		25.000,00
CASH AND CASH EQUIVALENTS AT THE END OF THE 30 SEPTEMBER 2021	2.5	24.979,55

Notes to the interim Financial Statements for the period from 15 July 2021 to 30 September 2021**Note 1 - Corporate information**

Fidelity Exchange Traded Products GmbH (hereinafter the "Company") was incorporated on 15 July 2021 as a limited liability company in the commercial register of a local court of Hamburg. The Company is registered in the commercial register of the local court of Hamburg under HRB 168990. The Company's financial year begins on 1 January and ends on 31 December except for the first year starting on 15 July 2021.

The Company's object is the management of its own assets. The Company holds assets for its own purpose, values them and manages them. The object of the Company is also EDP (electronic data processing) services as well as services with regard to virtual currencies, in particular the issue of exchange traded bonds which are secured by cryptocurrencies. The Company does not provide any financial services within the meaning of Section 1a of the German Banking Act (KWG) or engage in any other transactions requiring a license.

Note 2 - Summary of significant accounting policies**2.1 Basis of preparation and adoption of IFRS**

These interim financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS", including IAS 34 (interim financial statements)) as adopted by the European Union, issued and effective as at September 30, 2021.

These financial statements were approved for issuance by the Board of Directors of the Company on October 11, 2021.

The preparation of financial statements in conformity with IFRS as adopted by the European Union requires the use of certain critical accounting estimates.

New standards, interpretations and amendments to existing standards

The following standards, interpretation or amendments are issued by the IASB, but not yet effective and therefore the company did not apply.

New regulation	Effective for annual periods beginning on or after	In EU effective for annual periods beginning on or after	Company's assessment of the regulation
IFRS 17 Insurance Contracts (issued on 18 May 2017); including Amendments to IFRS 17 (issued on 25 June 2020)	January 1, 2023	Not endorsed yet	Assessment in progress

Amendments to IAS 1 Presentation of Financial Statements: Classification of Liabilities as Current or Non-current and Classification of Liabilities as Current or Non-current - Deferral of Effective Date (issued on 23 January 2020 and 15 July 2020 respectively)	January 1, 2023	Not endorsed yet	Assessment in progress
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Amendments to <ul style="list-style-type: none"> • IFRS 3 Business Combinations; • IAS 16 Property, Plant and Equipment; • IAS 37 Provisions, Contingent Liabilities and Contingent Assets • Annual Improvements 2018-2020 (All issued 14 May 2020) 	January 1, 2022	Not endorsed yet	Assessment in progress
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2.2 Going concern

The financial statements disclose all matters of which the Company is aware and which are relevant to the Company's ability to continue as a going concern, including all significant events, mitigating factors and the Company's plans. Accordingly, the financial statements have been prepared on a basis which assumes that the Company will continue as a going concern and which contemplates the recoverability of assets and the satisfaction of liabilities and commitments in the normal course of business.

2.3 Foreign currency translations

These financial statements are presented in Euros ("EUR"), which is the reporting and functional currency of the company.

Foreign currency transactions are translated into the functional currency at the exchange rates prevailing at the date of the transactions which might comprise:

the average spot exchange rate (in accordance with IAS 21) for a given currency as determined by the European Central Bank ("ECB") as at the date preceding the date of transaction - in case of settlements of receivables and payables and other transactions, the actual spot rate applied as at this date resulting from the type of transaction - in case of foreign currency purchases and sales.

The foreign exchange gains and losses resulting from the settlement of transactions in foreign currencies and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the profit or loss.

At year end the income statement is translated to EUR by using the average exchange rate during the year and the balance sheet is translated by using the exchange rate on 30 September 2021. Any difference is recognized in other comprehensive income and will be released when the business is closed or if there is a change in the functional currency of the company.

Equity items are presented at historical rates, i.e. rates as at the date of equity contribution.

2.4 Trade and other receivables

Trade and other receivables are recognised initially at transaction price less attributable transaction costs. Subsequently, they are measured at amortised cost. Appropriate allowances for estimated irrecoverable amounts are recognised in the income statement when there is objective evidence that the asset is impaired. The allowance recognised is measured as a difference between the carrying amount of the asset and the estimated recoverable amount.

2.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, cash at bank, short-term deposits with original maturities of three months or less and restricted cash.

Cash and cash equivalents are carried at nominal value in the statement of financial position. As of the balance sheet date, there are only credit balances at the bank accounts.

2.6 Trade and other payables

Trade and other payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

2.7 Provisions

Provisions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

2.8 Current income tax

The current income tax charge is determined in accordance with the relevant tax law regulations in respect of the taxable profit. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in countries where the Company operates and generates taxable income.

Income tax payable represents the amounts payable at the balance sheet date. If the amount paid on account of current income tax is greater than the amount finally determined, the excess is recognized in the statement of financial position as income tax receivables.

Note 3 - Critical accounting estimates and judgments

The Company made estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, rarely equal the related actual results. The estimates and assumptions that bear a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current or next financial year are discussed below.

3.1 Deferred tax

As part of the process of preparing the financial statements, the Company is required to estimate the Company's income taxes. This process involves estimating the Company's actual current tax exposure together with assessing the temporary differences resulting from different treatments for tax and accounting purposes, such as the valuation of fixed assets, accruals and provisions. These differences result in deferred income tax assets and liabilities, which are recognized in the statement of financial position.

The deferred income tax calculation is based on the probability that future taxable profit will be available against which temporary differences and the unused tax losses can be utilized. The calculation is based upon long term financial projections, which contain a considerable amount of uncertainty and the actual outcome may differ. These projections may be altered to reflect changes in the economic, technological and competitive environment in which the Company operates.

The Company is required to assess the likelihood of deferred income tax assets being recovered from future taxable income, and deferred tax assets are recognized to the extent to which such recovery is probable. Significant Company's estimates are required in the valuation of the Company's deferred income tax assets. These estimates take into consideration future taxable income projections, the potential volatility of those projections, historical results and ongoing tax planning strategies. Factors as: the nature of the business and industry, the economic environment in which the Company operates and the stability of local legislation are also considered.

3.2 Fair value estimation

The fair value of the financial assets and liabilities is the amount at which the asset could be sold or the liability transferred in a current transaction between market participants, other than in a forced or liquidation sale.

The nominal values of liabilities and receivables less impairment with a maturity up to one year are assumed to approximate their fair values.

Note 4 - Financial risk management

4.1 Financial risk factors

The Company's overall risk management program focuses on minimizing the potential adverse effects of the financial risks on the performance of the Company. The financial risk is managed under policies covering specific areas such as currency risk, interest rate risk, credit risk and liquidity risk, as well as covenants provided in financing agreements.

4.1.1 Currency risk

As at 30 September 2021, the balance sheet items are in EUR and do not bear any significant currency risk.

4.1.2 Liquidity risk

Liquidity risk management implies maintaining sufficient cash as well as availability of funding through an adequate amount of committed debt facilities.

4.2 Capital risk management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern, in order to provide returns for the sole shareholder and benefits for other stakeholders. The Company was not regulated for capital requirements purposes and the Company utilises funds provided by related parties to fund its activities.

Note 5 - Equity

Share capital

As at 30 September 2021, the Company's share capital is composed of 25,000 shares with a nominal value of EUR 1 each. Furthermore, the shareholder has undertaken to pay a capital reserve in the amount of EUR 35,000.00.

Note 6 – Notes to the Financial statements

6.1 Trade and other payables

As of 30 September 2021, trade and other payables include EUR 260.00 payables to related parties for services received.

6.2 Provisions

As of 30 September 2021, provisions include EUR 33,201.00 for accrued expenses. These consist of EUR 24,990.00 for the audit costs and EUR 8,211.00 for the corporate services.

6.3 Income taxes

The company recognizes only current taxes. A tax reconciliation is not done due to materiality reasons. There are no current taxes as of the balance sheet date.

6.4 Selling, General & Administrative Expenses

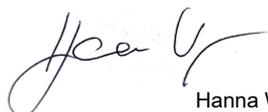
The other expenses are related to corporate and consulting service in the amount of EUR 8,471.00, bookkeeping and auditing in the amount of EUR 24,990.00 and other expenses in the amount of EUR 20.45 are recognized.

Note 7 - Audit fees

The audit fees for the financial period ended 30 September 2021 amounts to EUR 24,990.00.

Signature of the legal representatives

Hamburg, 02 November 2021


Hanna Wagner

[Translator's notes are in square brackets]

General Engagement Terms

for

Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften

[German Public Auditors and Public Audit Firms]

as of January 1, 2017

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1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (*Wirtschaftsprüfer*) or German Public Audit Firms (*Wirtschaftsprüfungsgesellschaften*) – hereinafter collectively referred to as "German Public Auditors" – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is expressly agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (*Grundsätze ordnungsmäßiger Berufsausübung*). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (*betriebswirtschaftliche Prüfungen*), the consideration of foreign law requires an express written agreement.

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information provided as well as the explanations and statements, in a written statement drafted by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in writing as part of the work in executing the engagement, only that written work is authoritative. Drafts are non-binding. Except as otherwise agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing. Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's written consent, unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for the rectification of deficiencies in writing (*Textform*) [Translators Note: *The German term "Textform" means in written form, but without requiring a signature*] without delay. Claims pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: *Handelsgesetzbuch*], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: *Wirtschaftsprüferordnung*], § 203 StGB [German Criminal Code: *Strafgesetzbuch*]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, the liability of the German Public Auditor for claims for damages of any other kind, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: *Produkthaftungsgesetz*], for an individual case of damages caused by negligence is limited to € 4 million pursuant to § 54 a Abs. 1 Nr. 2 WPO.

(3) The German Public Auditor is entitled to invoke demurs and defenses based on the contractual relationship with the engaging party also towards third parties.

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(4) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(5) An individual case of damages within the meaning of paragraph 2 also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(6) A claim for damages expires if a suit is not filed within six months subsequent to the written refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report, he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's written consent and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing, ongoing tax advice encompasses the following work during the contract period:

- a) preparation of annual tax returns for income tax, corporate tax and business tax, as well as wealth tax returns, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
- b) examination of tax assessments in relation to the taxes referred to in (a)
- c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
- d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
- e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing.

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (*Steuerberatungsvergütungsverordnung*) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (*Textform*).

(6) Work relating to special individual issues for income tax, corporate tax, business tax, valuation assessments for property units, wealth tax, as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

- a) work on non-recurring tax matters, e.g. in the field of estate tax, capital transactions tax, and real estate sales tax;
- b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
- c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
- d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (*Textform*) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (*Verbraucherschlichtungsstelle*) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (*Verbraucherstreitbeilegungsgesetz*).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.

Abschlusszertifikat

Umschlag-ID: E40F7967DB474780B1E8E0943C93B78B

Status: Abgeschlossen

Betreff: Please DocuSign: 20211102- Fidelity GmbH- Final Interim Accounts- IFRS 2021.pdf, AAB_englisch.p...

Quellumschlag:

Dokumentenseiten: 13

Signaturen: 2

Umschlagsteller:

Zertifikatsseiten: 2

Initialen: 0

Heike Simone Minnier

Signatur mit Anleitung: Aktiviert

Schwannstraße 6

Umschlag-ID-Stempel: Aktiviert

Düsseldorf, North Rhine-Westphalia 40476

Zeitzone: (UTC+01:00) Amsterdam, Berlin, Bern, Rom, Stockholm, Wien

IP-Adresse: 185.87.72.149

Eintragsverfolgung

Status: Original

Inhaber: Heike Simone Minnier

Standort: DocuSign

07.12.2021 19:24:37

Unterzeichnereignisse**Signatur****Zeitstempel**

Mathias Bunge

DocuSigned by:


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Gesendet: 07.12.2021 19:32:18

Eingesehen: 07.12.2021 19:32:59

Signiert: 07.12.2021 19:36:06

Sicherheitsstufe: E-Mail, Kontoauthentifizierung
(keine), Digitales Zertifikat

Signaturübernahme: Hochgeladenes Signaturbild

Mit IP-Adresse: 217.94.25.8

Signaturanbieterdetails:Signaturtyp: IDnow GmbH Video Ident for QES
(Client ID:

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Standort des Signaturanbieters: https://authenticatio

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Signaturaussteller: IDnow GmbH Video Ident for
QES (Client ID:

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Bezugsbezeichner:

EUR-FVWKD

EUR-FVWKD

EUR-FVWKD

Vereinbarung bezüglich elektronischer Unterlagen und Signaturen:

Nicht über DocuSign möglich

Bernhard Haas

DocuSigned by:


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Eingesehen: 07.12.2021 19:37:39

Signiert: 07.12.2021 19:38:58

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Sicherheitsstufe: E-Mail, Kontoauthentifizierung
(keine), Digitales Zertifikat

Signaturübernahme: Hochgeladenes Signaturbild

Mit IP-Adresse: 80.187.81.255

Signaturanbieterdetails:Signaturtyp: IDnow GmbH Video Ident for QES
(Client ID:

432b0d94-c7e1-443b-8811-b0e336bb0b0a)

Standort des Signaturanbieters: https://authenticatio

n.idnow.de/docusign/requestsignature
Signaturaussteller: IDnow GmbH Video Ident for
QES (Client ID:

432b0d94-c7e1-443b-8811-b0e336bb0b0a)

Bezugsbezeichner:

NUZ-GWBQX

NUZ-GWBQX

NUZ-GWBQX

Vereinbarung bezüglich elektronischer Unterlagen und Signaturen:

Nicht über DocuSign möglich

Vor-Ort-Unterzeichner – Ereignisse

Signatur

Zeitstempel

Bearbeiterversandereignisse

Status

Zeitstempel

Beauftragtenversandereignisse

Status

Zeitstempel

Vermittlerversandereignisse	Status	Zeitstempel
Zertifizierter Versand - Ereignisse	Status	Zeitstempel
Kopienereignisse	Status	Zeitstempel
Zeugen-Ereignisse	Signatur	Zeitstempel
Notarereignisse	Signatur	Zeitstempel
Umschlagereignisse – Überblick	Status	Zeitstempel
Umschlag gesendet	Hash-codiert/verschlüsselt	07.12.2021 19:32:18
Zertifiziert zugestellt	Sicherheitsprüfung ausgeführt	07.12.2021 19:37:39
Signiervorgang abgeschlossen	Sicherheitsprüfung ausgeführt	07.12.2021 19:38:58
Abgeschlossen	Sicherheitsprüfung ausgeführt	07.12.2021 19:38:58
Zahlungen	Status	Zeitstempel