

OS AA01

Statement of details of parent law and other information for an overseas company



Companies House

SATURDAY



A67BQR5C

A21 27/05/2017 #415
COMPANIES HOUSE

A63U8GJD

A14 07/04/2017 #456
COMPANIES HOUSE

☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

☒ **What this form is NO**
You cannot use this for
an alteration of manne
with accounting requir.

Part 1 Corporate company name

Corporate name of
overseas company ① Teledyne Dalsa GMBH

UK establishment
number B R 0 1 3 5 8 1

→ **Filling in this form**
Please complete in typescript or in
bold black capitals.

All fields are mandatory unless
specified or indicated by *

① This is the name of the company in
its home state.

Part 2 Statement of details of parent law and other information for an overseas company

A1 Legislation

Please give the legislation under which the accounts have been prepared and,
if applicable, the legislation under which the accounts have been audited.

Legislation ② German commercial code

② This means the relevant rules or
legislation which regulates the
preparation and, if applicable, the
audit of accounts.

A2 Accounting principles

Accounts Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☐ No. Go to Section A3.

☒ Yes. Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3.

Name of organisation
or body ③ GERMAN ACCOUNTING STANDARDS COMMITTEE

③ Please insert the name of the
appropriate accounting organisation
or body.

A3 Accounts

Accounts Have the accounts been audited? Please tick the appropriate box.

☒ No. Go to Section A5.

☐ Yes. Go to Section A4.

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A4**Audited accounts**

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☐ No. Go to Part 3 'Signature'.

☐ Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.

❶ Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ❶

A5**Unaudited accounts**

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box.

☒ No.

☐ Yes.

Part 3**Signature**

I am signing this form on behalf of the overseas company.

Signature

Signature

X**X**

This form may be signed by:
Director, Secretary, Permanent representative.

OS AA01

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Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	CHRISTINE LOOSLEY
Company name	LAWS BROWNE CHICHESTER LTD
Address	Applebaum Barns Bridham Road
Post town	Chichester
County/Region	
Postcode	PO20 7E0
Country	
DX	
Telephone	01243 782423



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post).

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.companieshouse.gov.uk or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.companieshouse.gov.uk

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Report

Financial Statements as of December 31, 2015

Teledyne DALSA GmbH
Krailling

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A14		07/04/2017	#443	
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To Teledyne DALSA GmbH

1. Engagement

The managing directors of

Teledyne DALSA GmbH, Krailling

--hereinafter referred to as "the Company"--

instructed us to prepare the financial statements of the Company as of December 31, 2015.

The report was prepared in accordance with the reporting principles of IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7) [Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7)].

The engagement is governed by the General Conditions of Assignment for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften as revised on January 1, 2002, which are enclosed on attachment 4. Our liability is in accordance with no. 9 of the General Conditions of Assignment. no. 1 para. 2 and no. 9 of the General Conditions of Assignment are decisive in relation to third parties.

2. Execution

2.1. Subject of engagement

The annual financial statements - comprising the balance sheet, profit and loss account and notes to the financial statements - are prepared based on the documents, books and registers of assets and liabilities submitted to us in compliance with the information provided to us.

Keeping the books and preparing the list of assets and liabilities and the annual financial statements in accordance with German commercial law are the responsibility of the Company's management. We obtained the decision options for exercising of options available and important scopes of discretion by the Company's management accordingly.

2.2. Execution of engagement

We made our work in accordance with the IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7) [Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7)].

According to this, our engagement to prepare the financial statements comprises the development of the balance sheet and profit and loss account based on the documents, books and registers of assets and liabilities submitted to us (with the execution of the respective annual closing entries) in compliance with the information provided to us; especially the obtained options of the applied accounting and valuation principles. Furthermore, our engagement comprises the preparation of the respective notes to the financial statements.

The examination of the bookkeeping as well as the adequacy and efficiency of the internal controlling system was not subject of our engagement. The annual closing entries are based on the documents submitted and information given to us without examination of their validity.

Nature and scope of our procedures are documented in our workpapers. The engagement was carried out (with breaks) in the months of August through October 2016 (until October 13, 2016).

Any explanations and supporting documents requested have been presented. The managing directors confirmed the completeness of the financial statements in writing.

3. Results of work

Essential information to the financial statements

The Company is a small company according to sec. 267 para. 1 of the German Commercial Code (HGB). The Company has applied provisions allowing the preparation of condensed financial statements for small companies according to § 274 a (partly) of the German Commercial Code (HGB) and sec. 288 (completely) of the German Commercial Code (HGB). The provisions of sec. 266 para. 1 clause 3 and sec. 276 of the German Commercial Code (HGB) allowing the preparation of condensed financial statements are only considered for the disclosure of the financial statements.

The financial statements of the Company are based on the following essential accounting rules:

Depreciation of tangible assets are calculated over useful live of the assets according to official tables by the German Federal Ministry of Finance using the straight-line method. A reminder value for the remaining assets is not capitalized.

4. Report

To Teledyne DALSA GmbH

Pursuant to the terms of the engagement, we have compiled the annual financial statements below - comprising the balance sheet, profit and loss account and notes to the financial statements - of Teledyne DALSA GmbH, Krailling, for the financial year from January 1 through December 31, 2015 in compliance with German commercial law. Basis for the compilation was the documents, books and registers of assets and liabilities submitted to us, which, in accordance with the engagement terms, we have not audited, as well as other information provided to us. Keeping the books and preparing the list of assets and liabilities and the annual financial statements in accordance with German commercial law are the responsibility of the Company's management.

We conducted our engagement in accordance with the IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7) [Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7)]. This involves drafting the balance sheet and the profit and loss account and notes to the financial statements on the basis of the bookkeeping, the list of assets and liabilities and the instructions relating to the applicable accounting policies.



The engagement, concerning the aforementioned services to Teledyne DALSA GmbH, Krailling, is governed by the General Conditions of Assignment for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften as revised on January 1, 2002, which are enclosed on attachment 4. By notice and use of the information included in this report, the recipient acknowledges being informed of the regulations (including maximum amount of liability determined by no. 9 of the General Conditions of Assignment) and approves these regulations in the relationship to us.

Munich, this October 13, 2016

KPMG AG
Wirtschaftsprüfungsgesellschaft

Dr. Urs Schildknecht

Anja Peter

Note: This is a convenience translation of the German text contained in the appendix of the IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7). Solely the original text in the German language is authoritative.

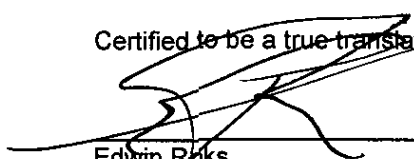
Teledyne DALSA GmbH, Krailling

Balance sheet as of December 31, 2015

Assets

	12/31/2015		12/31/2014	
	EUR	EUR	EUR	EUR
A. Fixed assets				
Tangible assets				
Other equipment, operating and office equipment		38,730 91		4,093 40
B. Current assets				
I. Accounts receivable and other assets				
1 Accounts due from affiliated companies	75,483 68		42,664 74	
--thereof due to shareholder				
EUR 75,483 68 (previous year EUR 42,664 74)--				
2 Other assets	23,609 25	99,092 93	15,044 20	57,708 94
--thereof with a remaining term of more than one year				
EUR 10,000 00 (previous year EUR 5,450.00)--				
II. Cash on hand, cash at banks		331,853 75		383,203 45
		430,946 68		440,912 39
		469,677 59		445,005 79

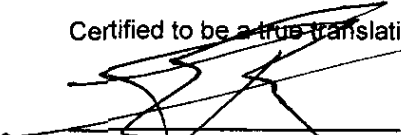
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Edwin Roks
Managing Director

Liabilities and shareholders' equity

	12/31/2015	12/31/2014
	EUR	EUR
A. Shareholders' equity		
I. Subscribed capital	25,564 59	25,564 59
II. Retained earnings	327,784 30	295,426 44
III. Net income	34,302 27	32,357 86
	<u>387,651.16</u>	<u>353,348 89</u>
B. Accruals		
1 Tax accruals	4,074 57	3,315 15
2. Other reserves and accrued liabilities	49,903.96	60,967 32
	<u>53,978.53</u>	<u>64,282 47</u>
C. Liabilities		
1 Accounts due to group companies	17,084 27	27,113 43
--thereof due to shareholder		
EUR 0 00 (previous year EUR 10,981.86)--		
2 Other liabilities	10,963 63	261 00
--thereof with a remaining term of up to one year		
EUR 10,963 63 (previous year EUR 261 00)--		
--thereof taxes		
EUR 0.00 (previous year EUR 0 00)--		
	<u>28,047 90</u>	<u>27,374 43</u>
	<u>469,677 59</u>	<u>445,005 79</u>

Certified to be a true translation of the original German text.


Edwin Roks
Managing Director

Teledyne DALSA GmbH, Krailling

Profit and loss account for the period
January 1 through December 31, 2015

	2015	2014
	EUR	EUR
1 Sales	976,000.00	918,000.00
2 Other operating revenue	0.00	23.28
--thereof foreign currency translation		
EUR 0.00 (previous year EUR 0.00)--		
3. Personnel expenses	-732,715.39	-691,290.32
4 Depreciation of fixed intangible and tangible assets	-7,178.35	-456.55
5 Other operating expenses	-189,155.93	-182,067.56
--thereof foreign currency translation		
EUR 2,142.28 (previous year EUR 1,645.48)--		
6 Interest and similar expenses	-70.22	-150.99
7 Result of ordinary operations	46,880.11	44,057.86
8 Taxes on income	-12,577.84	-11,700.00
9 Net income	34,302.27	32,357.86

Teledyne DALSA GmbH, Krailling

Notes to the financial statements for the financial year January 1 through December 31, 2015

1. General comments

Teledyne DALSA GmbH is a small company according to sec. 267 para. 1 of the German Commercial Code (HGB). The company has applied provisions allowing the preparation of condensed financial statements for small companies according to sec. 274 a (partly) of the German Commercial Code (HGB) and sec. 288 (completely) of the German Commercial Code (HGB).

The financial statements as of December 31, 2015 are prepared according to the accounting standards of the German Commercial Code (HGB) and the German Law for Limited Liability Corporations (GmbHG). The balance sheet classification complies with the classification scheme according to sec. 266 para. 2 and 3 of the German Commercial Code (HGB).

The profit and loss account is prepared according to the total cost format to sec. 275 para. 2 of the German Commercial Code (HGB).

2. Accounting and valuation principles

Intangible assets are initially measured at its historical cost less accumulated depreciation.

Tangible assets are capitalized at cost, reduced by scheduled depreciation. Depreciation is calculated over useful live of the assets using the straight-line method. Additions to fixed assets are depreciated pro rata temporis. Assets purchased after December 31, 2009 and with costs less than EUR 410.00 (exclusively VAT) are depreciated in the year of the acquisition to the full extent.

Accounts receivable and other assets are capitalized at nominal costs.

Receivables in foreign currencies are evaluated with the closing exchange rate on December 31, 2015 according to para. 256 a of the German Commercial Code (HGB).

Cash on hand and at banks are shown with their nominal value.

Accruals consider all risks foreseeable as well as contingencies in the amount necessary under due consideration.

Liabilities are shown at actual amounts payable.

Liabilities in foreign currencies are evaluated with the closing exchange rate on December 31, 2015 according to para. 256 a of the German Commercial Code (HGB).

All liabilities are repayable within one year.

3. Others

3.1. Fixed Assets

An attachment to the notes shows the development of fixed assets.

3.2. Shareholder's Equity

The subscribed equity in the amount of DM 50,000.00 amounts to EUR 25,564.59.

3.3. Managing director

As managing directors of the financial year 2015 were appointed

Robert Mehrabian, Businessman, Thousand Oaks/California, USA

Aldo Pichelli, Accountant, Camarillo/California, USA

Edwin Roks, Engineer, BT Rijen, Netherlands (appointed as of October 15, 2015).

The company is represented by at least two managing directors.

3.4. Employees

In the financial year five employees were occupied by the company.

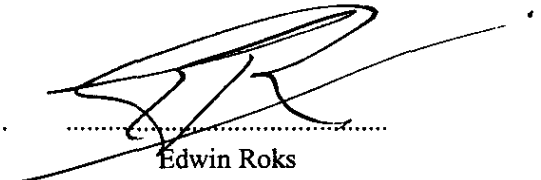
3.5. Group to which the company belongs

The company's financial statements as of December 31, 2015 will be included in the consolidated financial statements of Teledyne DALSA Inc., Waterloo/Ontario, Canada. The group financial statements are published in Waterloo/Ontario, Canada.

Krailling, this

.....
Robert Mehrabian

.....
Aldo Pichelli


.....
Edwin Roks

Teledyne DALSA GmbH, Krailling

Development of fixed assets during the fiscal year 2015

	Acquisition costs and costs of goods manufactured			
	1/1/2015	Additions	Disposals	12/31/2015
	EUR	EUR	EUR	EUR
Intangible Assets				
Computer software	2,208.53	0.00	0.00	2,208.53
Tangible assets				
Other equipment, operating and office equipment	43,955.87	41,815.86	0.00	85,771.73
	46,164.40	41,815.86	0.00	87,980.26

Depreciation			Net book value		
1/1/2015	Additions	Disposals	12/31/2015	12/31/2015	12/31/2014
EUR	EUR	EUR	EUR	EUR	EUR
2,208.53	0.00	0.00	2,208.53	0.00	0.00
39,862.47	7,178.35	0.00	47,040.82	38,730.91	4,093.40
42,071.00	7,178.35	0.00	49,249.35	38,730.91	4,093.40

General Engagement Terms

for

Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften

[German Public Auditors and Public Audit Firms]

as of January 1, 2002

This is an English translation of the German text, which is the sole authoritative version

1. Scope

(1) These engagement terms are applicable to contracts between Wirtschaftsprüfer [German Public Auditors] or Wirtschaftsprüfungsgesellschaften [German Public Audit Firms] (hereinafter collectively referred to as the "Wirtschaftsprüfer") and their clients for audits, consulting and other engagements to the extent that something else has not been expressly agreed to in writing or is not compulsory due to legal requirements.

(2) If, in an individual case, as an exception contractual relations have also been established between the Wirtschaftsprüfer and persons other than the client, the provisions of No. 9 below also apply to such third parties.

2. Scope and performance of the engagement

(1) Subject of the Wirtschaftsprüfer's engagement is the performance of agreed services – not a particular economic result. The engagement is performed in accordance with the Grundsätze ordnungsmäßiger Berufsausübung [Standards of Proper Professional Conduct]. The Wirtschaftsprüfer is entitled to use qualified persons to conduct the engagement.

(2) The application of foreign law requires – except for financial attestation engagements – an express written agreement.

(3) The engagement does not extend – to the extent it is not directed thereto – to an examination of the issue of whether the requirements of tax law or special regulations, such as, for example, laws on price controls, laws limiting competition and Bewirtschaftungsrecht [laws controlling certain aspects of specific business operations] were observed; the same applies to the determination as to whether subsidies, allowances or other benefits may be claimed. The performance of an engagement encompasses auditing procedures aimed at the detection of the defalcation of books and records and other irregularities only if during the conduct of audits grounds therefor arise or if this has been expressly agreed to in writing.

(4) If the legal position changes subsequent to the issuance of the final professional statement, the Wirtschaftsprüfer is not obliged to inform the client of changes or any consequences resulting therefrom.

3. The client's duty to inform

(1) The client must ensure that the Wirtschaftsprüfer – even without his special request – is provided, on a timely basis, with all supporting documents and records required for and is informed of all events and circumstances which may be significant to the performance of the engagement. This also applies to those supporting documents and records, events and circumstances which first become known during the Wirtschaftsprüfer's work.

(2) Upon the Wirtschaftsprüfer's request, the client must confirm in a written statement drafted by the Wirtschaftsprüfer that the supporting documents and records and the information and explanations provided are complete.

4. Ensuring independence

The client guarantees to refrain from everything which may endanger the independence of the Wirtschaftsprüfer's staff. This particularly applies to offers of employment and offers to undertake engagements on one's own account.

5. Reporting and verbal information

If the Wirtschaftsprüfer is required to present the results of his work in writing, only that written presentation is authoritative. For audit engagements the long-form report should be submitted in writing to the extent that nothing else has been agreed to. Verbal statements and information provided by the Wirtschaftsprüfer's staff beyond the engagement agreed to are never binding.

6. Protection of the Wirtschaftsprüfer's intellectual property

The client guarantees that expert opinions, organizational charts, drafts, sketches, schedules and calculations – especially quantity and cost computations – prepared by the Wirtschaftsprüfer within the scope of the engagement will be used only for his own purposes.

7. Transmission of the Wirtschaftsprüfer's professional statement

(1) The transmission of a Wirtschaftsprüfer's professional statements (long-form reports, expert opinions and the like) to a third party requires the Wirtschaftsprüfer's written consent to the extent that the permission to transmit to a certain third party does not result from the engagement terms.

The Wirtschaftsprüfer is liable (within the limits of No. 9) towards third parties only if the prerequisites of the first sentence are given.

(2) The use of the Wirtschaftsprüfer's professional statements for promotional purposes is not permitted; an infringement entitles the Wirtschaftsprüfer to immediately cancel all engagements not yet conducted for the client.

8. Correction of deficiencies

(1) Where there are deficiencies, the client is entitled to subsequent fulfillment [of the contract]. The client may demand a reduction in fees or the cancellation of the contract only for the failure to subsequently fulfill [the contract]; if the engagement was awarded by a person carrying on a commercial business as part of that commercial business, a government-owned legal person under public law or a special government-owned fund under public law, the client may demand the cancellation of the contract only if the services rendered are of no interest to him due to the failure to subsequently fulfill [the contract]. No. 9 applies to the extent that claims for damages exist beyond this.

(2) The client must assert his claim for the correction of deficiencies in writing without delay. Claims pursuant to the first paragraph not arising from an intentional tort cease to be enforceable one year after the commencement of the statutory time limit for enforcement.

(3) Obvious deficiencies, such as typing and arithmetical errors and formelle Mängel [deficiencies associated with technicalities] contained in a Wirtschaftsprüfer's professional statements (long-form reports, expert opinions and the like) may be corrected – and also be applicable versus third parties – by the Wirtschaftsprüfer at any time. Errors which may call into question the conclusions contained in the Wirtschaftsprüfer's professional statements entitle the Wirtschaftsprüfer to withdraw – also versus third parties – such statements. In the cases noted the Wirtschaftsprüfer should first hear the client, if possible.

9. Liability

(1) The liability limitation of § ["Article"] 323 (2) ["paragraph 2"] HGB ["Handelsgesetzbuch": German Commercial Code] applies to statutory audits required by law.

(2) Liability for negligence; An individual case of damages

If neither No. 1 is applicable nor a regulation exists in an individual case, pursuant to § 54a (1) no. 2 WPO ["Wirtschaftsprüferordnung": Law regulating the Profession of Wirtschaftsprüfer] the liability of the Wirtschaftsprüfer for claims of compensatory damages of any kind – except for damages resulting from injury to life, body or health – for an individual case of damages resulting from negligence is limited to € 4 million; this also applies if liability to a person other than the client should be established. An individual case of damages 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 without taking into account whether the damages occurred in one year or in a number of successive years. In this case multiple acts or omissions of acts based on a similar source of error or on a source of error of an equivalent nature are deemed to be a uniform breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the Wirtschaftsprüfer is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(3) Preclusive deadlines

A compensatory damages claim may only be lodged within a preclusive deadline of one year of the rightful claimant having become aware of the damage and of the event giving rise to the claim – at the very latest, however, within 5 years subsequent to the event giving rise to the claim. The claim expires if legal action is not taken within a six month deadline subsequent to the written refusal of acceptance of the indemnity and the client was informed of this consequence.

The right to assert the bar of the preclusive deadline remains unaffected. Sentences 1 to 3 also apply to legally required audits with statutory liability limits.

10. Supplementary provisions for audit engagements

- (1) A subsequent amendment or abridgement of the financial statements or management report audited by a Wirtschaftsprüfer and accompanied by an auditor's report requires the written consent of the Wirtschaftsprüfer even if these documents are not published. If the Wirtschaftsprüfer has not issued an auditor's report, a reference to the audit conducted by the Wirtschaftsprüfer in the management report or elsewhere specified for the general public is permitted only with the Wirtschaftsprüfer's written consent and using the wording authorized by him.
- (2) If the Wirtschaftsprüfer revokes the auditor's report, it may no longer be used. If the client has already made use of the auditor's report, he must announce its revocation upon the Wirtschaftsprüfer's request.
- (3) The client has a right to 5 copies of the long-form report. Additional copies will be charged for separately.

11. Supplementary provisions for assistance with tax matters

- (1) When advising on an individual tax issue as well as when furnishing continuous tax advice, the Wirtschaftsprüfer is entitled to assume that the facts provided by the client – especially numerical disclosures – are correct and complete; this also applies to bookkeeping engagements. Nevertheless, he is obliged to inform the client of any errors he has discovered.
- (2) The tax consulting engagement does not encompass procedures required to meet deadlines, unless the Wirtschaftsprüfer has explicitly accepted the engagement for this. In this event the client must provide the Wirtschaftsprüfer, on a timely basis, all supporting documents and records – especially tax assessments – material to meeting the deadlines, so that the Wirtschaftsprüfer has an appropriate time period available to work therewith.
- (3) In the absence of other written agreements, continuous tax advice encompasses the following work during the contract period:
 - a) preparation of annual tax returns for income tax, corporation tax and business tax, as well as net worth tax returns on the basis of the annual financial statements and other schedules and evidence required for tax purposes to be submitted by the client
 - b) examination of tax assessments in relation to the taxes mentioned in (a)
 - c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
 - d) participation in tax audits and evaluation of the results of tax audits with respect to the taxes mentioned in (a)
 - e) participation in Einspruchs- und Beschwerdeverfahren [appeals and complaint procedures] with respect to the taxes mentioned in (a)

In the afore-mentioned work the Wirtschaftsprüfer takes material published legal decisions and administrative interpretations into account.

- (4) If the Wirtschaftsprüfer receives a fixed fee for continuous tax advice, in the absence of other written agreements the work mentioned under paragraph 3 (d) and (e) will be charged separately.
- (5) Services with respect to special individual issues for income tax, corporate tax, business tax, valuation procedures for property and net worth taxation, and net worth tax as well as all issues in relation to sales tax, wages tax, other taxes and dues require a special engagement. This also applies to:
 - a) the treatment of nonrecurring tax matters, e. g. in the field of estate tax, capital transactions tax, real estate acquisition tax
 - b) participation and representation in proceedings before tax and administrative courts and in criminal proceedings with respect to taxes, and
 - c) the granting of advice and work with respect to expert opinions in connection with conversions of legal form, mergers, capital increases and reductions, financial reorganizations, admission and retirement of partners or shareholders, sale of a business, liquidations and the like

(6) To the extent that the annual sales tax return is accepted as additional work, this does not include the review of any special accounting prerequisites nor of the issue as to whether all potential legal sales tax reductions have been claimed. No guarantee is assumed for the completeness of the supporting documents and records to validate the deduction of the input tax credit.

12. Confidentiality towards third parties and data security

- (1) Pursuant to the law the Wirtschaftsprüfer is obliged to treat all facts that he comes to know in connection with his work as confidential, irrespective of whether these concern the client himself or his business associations, unless the client releases him from this obligation.
- (2) The Wirtschaftsprüfer may only release long-form reports, expert opinions and other written statements on the results of his work to third parties with the consent of his client.
- (3) The Wirtschaftsprüfer is entitled – within the purposes stipulated by the client – to process personal data entrusted to him or allow them to be processed by third parties.

13. Default of acceptance and lack of cooperation on the part of the client

If the client defaults in accepting the services offered by the Wirtschaftsprüfer or if the client does not provide the assistance incumbent on him pursuant to No. 3 or otherwise, the Wirtschaftsprüfer is entitled to cancel the contract immediately. The Wirtschaftsprüfer's right to compensation for additional expenses as well as for damages caused by the default or the lack of assistance is not affected, even if the Wirtschaftsprüfer does not exercise his right to cancel.

14. Remuneration

- (1) In addition to his claims for fees or remuneration, the Wirtschaftsprüfer is entitled to reimbursement of his outlays: sales tax will be billed separately. He may claim appropriate advances for remuneration and reimbursement of outlays and make the rendering of his services dependent upon the complete satisfaction of his claims. Multiple clients awarding engagements are jointly and severally liable.
- (2) Any set off against the Wirtschaftsprüfer's claims for remuneration and reimbursement of outlays is permitted only for undisputed claims or claims determined to be legally valid.

15. Retention and return of supporting documentation and records

- (1) The Wirtschaftsprüfer retains, for ten years, the supporting documents and records in connection with the completion of the engagement – that had been provided to him and that he has prepared himself – as well as the correspondence with respect to the engagement.
- (2) After the settlement of his claims arising from the engagement, the Wirtschaftsprüfer, upon the request of the client, must return all supporting documents and records obtained from him or for him by reason of his work on the engagement. This does not, however, apply to correspondence exchanged between the Wirtschaftsprüfer and his client and to any documents of which the client already has the original or a copy. The Wirtschaftsprüfer may prepare and retain copies or photocopies of supporting documents and records which he returns to the client.

16. Applicable law

Only German law applies to the engagement, its conduct and any claims arising therefrom.



Jahresabschluss zum 31. Dezember 2015

ERSTELLUNGSBERICHT

Teledyne DALSA GmbH
Krailling

KPMG AG Wirtschaftsprüfungsgesellschaft



Erstellungsbericht

**Jahresabschluss
zum 31. Dezember 2015**

**Teledyne DALSA GmbH
Krailling**

Translation

Report

**Financial Statements
as of December 31, 2015**

**Teledyne DALSA GmbH
Krailling**

KPMG AG Wirtschaftsprüfungsgesellschaft



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Teddyre D.V.L.S.A GmbH
Report
Financial Statements 1/2016/2015

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Teddyre D.V.L.S.A GmbH
Erneuerungsbericht
Jahresabschluss zum 31.12.2015

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Teledyne DALSA GmbH
Report
Financial Statements 12/31/2015

To Teledyne DALSA GmbH

1. Engagement

The managing directors of

Teledyne DALSA GmbH, Krailling

–hereinafter referred to as “the Company”–

instructed us to prepare the financial statements of the Company as of December 31, 2015.

The report was prepared in accordance with the reporting principles of IDW Standard. Principles for the Compilation of Annual Financial Statements (IDW S7) (Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7)).

The engagement is governed by the General Conditions of Assignment for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften as revised on January 1, 2002, which are enclosed on attachment 4. Our liability is in accordance with no. 9 of the General Conditions of Assignment, no. 1 para. 2 and no. 9 of the General Conditions of Assignment are decisive in relation to third parties.



Teledyne DALSA GmbH
Jahresabschlussbericht
Jahresabschluss zum 31.12.2015

An die Teledyne DALSA GmbH

1. Auftrag

Die Geschäftsführer der

Teledyne DALSA GmbH, Krailling

–im Folgenden auch kurz „Gesellschaft“ genannt–

haben uns beauftragt, den Jahresabschluss der Gesellschaft zum 31. Dezember 2015 zu erstellen.

Der Erstellungsbericht wurde unter Beachtung der Grundsätze zur Berichterstattung des IDW Standards, Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7) erstellt.

Dem Auftrag liegen die als Anlage 4 beigefügten Allgemeinen Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften in der Fassung vom 1. Januar 2002 zu Grunde. Unsere Haftung richtet sich nach Nr. 9 der Allgemeinen Auftragsbedingungen. Im Verhältnis zu Dritten sind Nr. 1 Abs. 2 und Nr. 9 der Allgemeinen Auftragsbedingungen maßgebend.

2. Execution

2.1. Subject of engagement

The annual financial statements - comprising the balance sheet, profit and loss account and notes to the financial statements - are prepared based on the documents, books and registers of assets and liabilities submitted to us in compliance with the information provided to us.

Keeping the books and preparing the list of assets and liabilities and the annual financial statements in accordance with German commercial law are the responsibility of the Company's management. We obtained the decision options for exercising of options available and important scopes of discretion by the Company's management accordingly.

2.2. Execution of engagement

We made our work in accordance with the IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7) [Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7)].

According to this, our engagement to prepare the financial statements comprises the development of the balance sheet and profit and loss account based on the documents, books and registers of assets and liabilities submitted to us (with the execution of the respective annual closing entries) in compliance with the information provided to us; especially the obtained options of the applied accounting and valuation principles. Furthermore, our engagement comprises the preparation of the respective notes to the financial statements.

The examination of the bookkeeping as well as the adequacy and efficiency of the internal controlling system was not subject of our engagement. The annual closing entries are based on the documents submitted and information given to us without examination of their validity.

Nature and scope of our procedures are documented in our workpapers. The engagement was carried out (with breaks) in the months of August through October 2016 (until October 13, 2016).

Any explanations and supporting documents requested have been presented. The managing directors confirmed the completeness of the financial statements in writing.

2. Auftragsdurchführung

2.1. Gegenstand des Auftrages

Wir haben den Jahresabschluss - bestehend aus Bilanz, Gewinn- und Verlustrechnung sowie Anhang - aus den vorgelegten Belegen, Büchern und Bestandsnachweisen unter Berücksichtigung der erteilten Auskünfte erstellt.

Die Buchführung sowie die Aufstellung des Inventars und des Jahresabschlusses nach den deutschen handelsrechtlichen Vorschriften liegen in der Verantwortung der gesetzlichen Vertreter der Gesellschaft. Entsprechend haben wir Entscheidungsvorgaben zur Ausübung von Wahlrechten und bedeutsamen Ermessensspielräumen von den gesetzlichen Vertretern eingeholt.

2.2. Durchführung des Auftrages

Wir haben unsere Arbeiten in Übereinstimmung mit dem IDW Standard: Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7) durchgeführt.

Danach umfasst unser Auftrag zur Erstellung des Jahresabschlusses die Entwicklung der Bilanz und der Gewinn- und Verlustrechnung aus den vorgelegten Belegen, Büchern und Bestandsnachweisen unter Vornahme erforderlicher Abschlussbuchungen und unter Berücksichtigung der erteilten Auskünfte, insbesondere der eingeholten Vorgaben zu den anzuwendenden Bilanzierungs- und Bewertungsmethoden. Weiterhin umfasst der Auftrag die Anfertigung des zugehörigen Anhangs und die Aushandigung der erforderlichen Abschlussunterlagen.

Der Auftrag erstreckt sich nicht auf die Beurteilung der Ordnungsmäßigkeit der Buchführung sowie die Angemessenheit und Funktionsfähigkeit des rechnungslegungsbezogenen internen Kontrollsystems. Die vorgenommenen Abschlussbuchungen basieren auf den vorgelegten Unterlagen und erteilten Auskünften ohne Beurteilung ihrer Richtigkeit.

Art und Umfang unserer erforderlichen Arbeiten haben wir in unseren Arbeitspapieren festgehalten. Wir haben die Arbeiten mit Unterbrechungen in den Monaten August bis Oktober 2016, bis zum 13. Oktober 2016, durchgeführt.

Alle von uns erbetenen Aufklärungen und Nachweise sind erteilt worden. Die Geschäftsführer haben uns die Vollständigkeit des Jahresabschlusses schriftlich bestätigt.

3. Results of work

Essential information to the financial statements

The Company is a small company according to sec. 267 para. 1 of the German Commercial Code (HGB). The Company has applied provisions allowing the preparation of condensed financial statements for small companies according to § 274 a (partly) of the German Commercial Code (HGB) and sec 288 (completely) of the German Commercial Code (HGB). The provisions of sec. 266 para. 1 clause 3 and sec. 276 of the German Commercial Code (HGB) allowing the preparation of condensed financial statements are only considered for the disclosure of the financial statements.

The financial statements of the Company are based on the following essential accounting rules.

Depreciation of tangible assets are calculated over useful live of the assets according to official tables by the German Federal Ministry of Finance using the straight-line method. A reminder value for the remaining assets is not capitalized.

3. Ergebnisse der Arbeiten

Wesentliche Aussagen zum Jahresabschluss

Die Gesellschaft ist eine kleine Kapitalgesellschaft i. S. d. § 267 Abs. 1 HGB. Von den Erleichterungen des § 274 a HGB wurde teilweise und des § 288 HGB vollständig bei der Auslieferung Gebrauch gemacht. Die Erleichterungen nach §§ 266 Abs. 1 Satz 3 und 276 HGB werden nur teilweise bei der Offenlegung in Anspruch genommen

Folgende wesentliche Bilanzierungsentscheidungen der Gesellschaft liegen dem Jahresabschluss zu Grunde:

Gegenstände des Sachanlagevermögens werden linear über die in den amtlichen AfA-Tabellen des Bundesministers der Finanzen vorgegebenen steuerlichen Nutzungsdauern komplett abgeschrieben. Ein Erinnerungswert wird bei den verbleibenden Vermögensgegenständen nicht angesetzt.



Teledyne DALSA GmbH
Report
Financial Statements 12/31/2015

4. Report

To Teledyne DALSA GmbH

Pursuant to the terms of the engagement, we have compiled the annual financial statements below - comprising the balance sheet, profit and loss account and notes to the financial statements - of Teledyne DALSA GmbH, Krailling, for the financial year from January 1 through December 31, 2015 in compliance with German commercial law. Basis for the compilation was the documents, books and registers of assets and liabilities submitted to us, which, in accordance with the engagement terms, we have not audited, as well as other information provided to us. Keeping the books and preparing the list of assets and liabilities and the annual financial statements in accordance with German commercial law are the responsibility of the Company's management.

We conducted our engagement in accordance with the IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7) (Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7)). This involves drafting the balance sheet and the profit and loss account and notes to the financial statements on the basis of the bookkeeping, the list of assets and liabilities and the instructions relating to the applicable accounting policies



Teledyne DALSA GmbH
Erneuerungsbereich
Jahresabschluss zum 31.12.2015

4. Bescheinigung

An die Teledyne DALSA GmbH

Wir haben auftragsgemäß den in der Anlage beigefügten Jahresabschluss - bestehend aus Bilanz, Gewinn- und Verlustrechnung sowie Anhang - der Teledyne DALSA GmbH, Krailling, für das Geschäftsjahr vom 1. Januar bis 31. Dezember 2015 unter Beachtung der deutschen handelsrechtlichen Vorschriften erstellt. Grundlage für die Erstellung waren die uns vorgelegten Belege, Bücher und Bestandsnachweise, die wir auftragsgemäß nicht geprüft haben, sowie die uns erteilten Auskünfte. Die Buchführung sowie die Aufstellung des Inventars und des Jahresabschlusses nach den deutschen handelsrechtlichen Vorschriften liegen in der Verantwortung der gesetzlichen Vertreter der Gesellschaft.

Wir haben unseren Auftrag unter Beachtung des IDW Standards, Grundsätze für die Erstellung von Jahresabschlüssen (IDW S7) durchgeführt. Dieser umfasst die Entwicklung der Bilanz und der Gewinn- und Verlustrechnung sowie des Anhangs auf Grundlage der Buchführung und des Inventars sowie der Vorgaben zu den anzuwendenden Bilanzierungs- und Bewertungsmethoden



Teledyne DALSA GmbH
Report:
Jahresabschluss 12/11/2015

The engagement, concerning the aforementioned services to Teledyne DALSA GmbH, Krallring, is governed by the General Conditions of Assignment for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften as revised on January 1, 2002, which are enclosed on attachment 4. By notice and use of the information included in this report, the recipient acknowledges being informed of the regulations (including maximum amount of liability determined by no 9 of the General Conditions of Assignment) and approves these regulations in the relationship to us.

Munich, this October 13, 2016

KPMG AG
Wirtschaftsprüfungsgesellschaft

Dr. Urs Schildknecht

Anja Peter

Note: This is a convenience translation of the German text contained in the appendix of the IDW Standard: Principles for the Compilation of Annual Financial Statements (IDW S7). Solely the original text in the German language is authoritative



Teledyne DALSA GmbH
Erhaltungsbericht
Jahresabschluss zum 31.12.2015

Dem Auftrag, in dessen Erfüllung wir vorstehend benannte Leistung für die Teledyne DALSA GmbH, Krallring, erbracht haben, legen die Allgemeinen Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften vom 1. Januar 2002 (Anlage 4) zu Grunde. Durch Kenntnisnahme und Nutzung der in diesem Bericht enthaltenen Informationen bestätigt der Empfänger, die dort getroffenen Regelungen (einschließlich der Haftungsregelung unter Nr. 9 der Allgemeinen Auftragsbedingungen) zur Kenntnis genommen zu haben, und erkennt deren Geltung im Verhältnis zu uns an

München, den 13. Oktober 2016

KPMG AG
Wirtschaftsprüfungsgesellschaft

U. Schildknecht
Dr. Urs Schildknecht
Rechtsanwalt
Steuerberater

A. Peter
Anja Peter
Steuerberaterin

Teledyne DALSA GmbH, Kraling

Balance sheet as of December 31, 2015

Assets

	1/31/2015	12/31/2014
	EUR	EUR
A Fixed assets		
Tangible assets		
On the current operating and related equipment	38.720,91	4.093,46
B Current assets		
I Accounts receivable and other assets		
1 Accounts due from affiliated companies	76.483,98	42.694,74
- thereof due to shareholder		
EUR 76.483,98 (whereof year EUR 12.864,74)-		
2 Other assets	23.609,25	57.708,94
- thereof with a term of more than one year		
EUR 10.000,00 (whereof year EUR 5.055,03)-		
II Cash on hand, cash at banks	34.853,76	383.453,15
	439.566,89	446.945,39

	468.677,59	445.000,79
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Teledyne DALSA GmbH, Kraling

Bilanz zum 31. Dezember 2015

Aktiva

	31.12.2015	31.12.2014
	EUR	EUR
A Anlagevermögen		
Sachanlagen		
Auf der aktuellen, betrieblichen und sonstigen Ausstattung	38.720,91	4.093,46
B Umlaufvermögen		
I Forderungen und sonstige Vermögensgegenstände		
1 Forderungen gegen verbundenen Unternehmen	76.483,98	42.694,74
- davon gegen nur Gesellschaftler		
EUR 76.483,98 (Vj EUR 12.864,74)-		
2 Sonstige Vermögensgegenstände	23.609,25	57.708,94
- davon zu einer Fälligkeit von mehr als einem Jahr		
EUR 10.000,00 (Vj EUR 5.055,03)-		
II Kasse, Guthaben bei Kreditinstituten	34.853,76	383.453,15
	439.566,89	446.945,39

	468.677,59	445.000,79
--	------------	------------

Liabilities and shareholders' equity

		12/31/2015	12/31/2014
		EUR	EUR
A Shareholders' equity			
I Subscribed capital			
		25.664.59	25.564.59
II Reserves			
Reserve earnings		377.794.30	275.476.44
III Net income		34.392.27	32.357.86
		397.657.16	353.398.90
B Assets			
I Total assets			
1 Total assets		417.457	377.414
2 Other reserves and other liabilities		49.803.96	60.967.74
		467.260.92	438.381.64
C Liabilities			
I Liabilities due to group companies			
1 Liabilities due to group companies		17.684.27	47.113.49
2 Other liabilities		4.563.63	47.100
		22.247.90	94.213.49
II Liabilities due to other companies			
1 Liabilities due to other companies		48.877.46	45.000.73
		71.125.36	139.214.22

Passiva

		31.12.2015	31.12.2014
		EUR	EUR
A Eigenkapital			
I Gezeichnetes Kapital			
		25.564.59	25.564.59
II Gewinnvortrag			
		377.794.30	275.476.44
III Jahresüberschuss		34.392.27	32.357.86
		397.657.16	353.398.90
B Rückstellungen			
I Rückstellungen			
1 Rückstellungen		4.074.57	3.315.14
2 Sonstige Rückstellungen		49.803.96	60.967.74
		53.878.53	64.282.88
C Verbindlichkeiten			
I Verbindlichkeiten gegenüber verbundenen Unternehmen			
1 Verbindlichkeiten gegenüber verbundenen Unternehmen		17.684.27	47.113.49
2 Sonstige Verbindlichkeiten		4.563.63	47.100
		22.247.90	94.213.49
II Verbindlichkeiten gegenüber anderen Unternehmen			
1 Verbindlichkeiten gegenüber anderen Unternehmen		48.877.46	45.000.73
		71.125.36	139.214.22

Teledyne DALSA GmbH, Krefling

Profit and loss account for the period
January 1 through December 31, 2015

	2015	2014
	EUR	EUR
1 Sales		
2 Other operating revenue	978.000,00	918.000,00
- thereof: license fee revenue	0,00	23,28
- EUR 0,00 provided year EUR 0,00 =		
3 Returned credits	732.714,70	601.200,32
4 Disposal of assets	72.178,46	456,55
5 Other operating revenue	180.155,83	182.057,56
- thereof foreign currency translation		
- EUR 2.142,28 provided year EUR 1.942,48 =		
5. Income and surplus expenses	70,27	150,99
7 Result of ordinary operations	40.880,11	44.057,86
8 Taxes on income	-12.977,61	-11.700,00
9 Net income	27.902,50	32.357,86

Teledyne DALSA GmbH, Krefling

Gewinn- und Verlustrechnung für die Zeit
vom 1 Januar bis 31. Dezember 2015

	2015	2014
	EUR	EUR
1 Umsatzeinnahmen	977.000,00	918.000,00
2 Sonstige betriebliche Erträge	0,00	23,28
- davon aus Vermögensverwertung		
- EUR 0,00 i. Vj. EUR 0,00 =		
3 Abschreibungen	732.714,70	601.200,32
4 Abgang von sonstigen Vermögensgegenständen	72.178,35	456,55
des Anlagevermögens und sonstigen		
5 Sonstige betriebliche Erträge	180.155,83	182.057,56
- davon aus Vermögensverwertung		
- EUR 2.142,28 i. Vj. EUR 1.942,48 =		
5 Ergebnis der gewöhnlichen Geschäftstätigkeit	40.880,11	44.057,86
8 Steuern vom Einkommen und vom Ertrag	-12.977,61	-11.700,00
9 Jahresüberschuss	27.902,50	32.357,86

Teledyne DALSA GmbH, Krailling

Notes to the financial statements for the financial year January 1 through December 31, 2015

1. General comments

Teledyne DALSA GmbH is a small company according to sec 267 para 1 of the German Commercial Code (HGB). The company has applied provisions allowing the preparation of condensed financial statements for small companies according to sec 274 n (partly) of the German Commercial Code (HGB) and sec 288 (completely) of the German Commercial Code (HGB).

The financial statements as of December 31, 2015 are prepared according to the accounting standards of the German Commercial Code (HGB) and the German Law for Limited Liability Corporations (GmbHG). The balance sheet classification complies with the classification scheme according to sec 266 para. 2 and 3 of the German Commercial Code (HGB).

The profit and loss account is prepared according to the total cost format to sec. 275 para. 2 of the German Commercial Code (HGB).

2. Accounting and valuation principles

Intangible assets are initially measured at its historical cost less accumulated depreciation.

Tangible assets are capitalized at cost, reduced by scheduled depreciation. Depreciation is calculated over useful life of the assets using the straight-line method. Additions to fixed assets are depreciated pro rata temporis. Assets purchased after December 31, 2009 and with costs less than EUR 410,00 (exclusively VAT) are depreciated in the year of the acquisition to the full extent.

Accounts receivable and other assets are capitalized at nominal costs.

Receivables in foreign currencies are evaluated with the closing exchange rate on December 31, 2015 according to para 256 a of the German Commercial Code (HGB).

Teledyne DALSA GmbH, Krailling

Anhang für das Geschäftsjahr vom 1 Januar bis 31. Dezember 2015

1. Allgemeine Angaben

Die Teledyne DALSA GmbH ist eine kleine Kapitalgesellschaft im Sinne des § 267 Abs. 1 HGB. Von den Erleichterungen für kleine Kapitalgesellschaften wurde nach § 274 a HGB teilweise und nach § 288 HGB vollständig Gebrauch gemacht.

Der Jahresabschluss zum 31. Dezember 2015 ist nach den Rechnungslegungsvorschriften des Handelsgesetzbuches und des GmbH-Gesetzes aufgestellt. Die Gliederung der Bilanz entspricht dem in § 266 Abs. 2 und 3 HGB vorgesehenen Gliederungsschema.

Die Gewinn- und Verlustrechnung ist in Übereinstimmung mit § 275 Abs 2 HGB nach dem Gesamtkostenverfahren aufgestellt.

2. Bilanzierungs- und Bewertungsmethoden

Die immateriellen Vermögensgegenstände werden zu Anschaffungskosten, vermindert um planmäßige Abschreibungen, angesetzt.

Das **Sachanlagevermögen** ist auf der Grundlage der Anschaffungskosten, vermindert um planmäßige Abschreibungen, bewertet. Die Abschreibungen werden nach Maßgabe der voraussichtlichen Nutzungsdauer linear vorgenommen. Zugänge werden zeitanteilig abgeschrieben. Selbständig nutzbare Wirtschaftsgüter, die nach dem 31. Dezember 2009 angeschafft wurden und deren Anschaffungskosten ohne Einbeziehung der Umsatzsteuer EUR 410,00 nicht übersteigen, wurden im Jahr des Zugangs sofort in voller Höhe abgeschrieben.

Forderungen und sonstige Vermögensgegenstände wurden zu Nennwerten bzw. mit dem niedrigeren Wert angesetzt, der am Bilanzstichtag bezufließen war.

Fremdwährungsforderungen werden gemäß § 256 a HGB mit dem Devisenkassamittelkurs zum 31. Dezember 2015 bewertet.

Cash on hand and at banks are shown with their nominal value.

Accruals consider all risks foreseeable as well as contingencies in the amount necessary under due consideration.

Liabilities are shown at actual amounts payable.

Liabilities in foreign currencies are evaluated with the closing exchange rate on December 31, 2015 according to para. 256 a of the German Commercial Code (HGB).

All liabilities are repayable within one year.

3. Others

3.1. Fixed Assets

An attachment to the notes shows the development of fixed assets

3.2. Shareholder's Equity

The subscribed equity in the amount of DM 50,000.00 amounts to EUR 25,564.59.

3.3. Managing director

As managing directors of the financial year 2015 were appointed

Robert Mehrabian, Businessman, Thousand Oaks/California, USA

Aldo Pischell, Accountant, Camarillo/California, USA

Edwin Roks, Engineer, BT Rijen, Netherlands (appointed as of October 15, 2015).

The company is represented by at least two managing directors.

3.4. Employees

In the financial year five employees were occupied by the company

Der Kassenbestand und Guthaben bei Kreditinstituten werden zu Nominalwerten bilanziert.

Rückstellungen sind für alle erkennbaren Risiken und ungewissen Verpflichtungen in Höhe des Erfüllungsbetrages gebildet, der nach vernünftiger kaufmännischer Beurteilung notwendig ist.

Die Verbindlichkeiten wurden mit ihrem Erfüllungsbetrag bilanziert.

Fremdverbindlichkeiten wurden gemäß § 256 a HGB mit dem Devisenkassamittelkurs zum 31. Dezember 2015 bewertet.

Sämtliche Verbindlichkeiten haben eine Restlaufzeit von unter einem Jahr.

3. Sonstige Angaben

3.1. Anlagevermögen

Die Entwicklung des Anlagevermögens ist in der Anlage zum Anhang dargestellt.

3.2. Eigenkapital

Das Stammkapital in Höhe von DM 50.000,00 beträgt umgerechnet EUR 25.564,59.

3.3. Geschäftsführer

Als Geschäftsführer der Gesellschaft waren im Geschäftsjahr 2015 bestellt

Robert Mehrabian, Kaufmann, Thousand Oaks/Kalifornien, USA

Aldo Pischell, Buchprüfer, Camarillo/Kalifornien, USA

Edwin Roks, Ingenieur, BT Rijen, Niederlande (besetzt zum 15. Oktober 2015).

Die Gesellschaft wird durch mindestens zwei Geschäftsführer vertreten

3.4. Mitarbeiter

Die Gesellschaft beschäftigte im Geschäftsjahr fünf Arbeitnehmer.

3.5 Group to which the company belongs

The company's financial statements as of December 31, 2015 will be included in the consolidated financial statements of Teledyne DALSA Inc., Waterloo/Ontario, Canada. The group financial statements are published in Waterloo/Ontario, Canada

Krafting, this

Robert Mehrabian

Aldo Pichelli

Edwin Roks

3.5. Konzernzugehörigkeit

Der Abschluss der Teledyne DALSA GmbH zum 31. Dezember 2015 wird in den Konzernabschluss der Teledyne DALSA Inc., Waterloo/Ontario, Kanada einbezogen. Der Konzernabschluss wird in Waterloo/Ontario, Kanada offengelegt.

Krafting, den 5. April 2013

Robert Mehrabian

Aldo Pichelli

Edwin Roks

Teledyne DALSA GmbH, Krailing

Development of fixed assets during the fiscal year 2015

	Acquisition costs and costs of goods manufactured			
	11/2015	Acquisition costs	Depreciation	12/2015
	EUR	EUR	EUR	EUR
Intangible Assets				
Computer software	2.208.53	0.00	0.00	2.208.53
Tangible assets				
Other equipment comprising gross fixed equipment	43.965.87	43.965.86	0.00	86.711.73
Other equipment comprising gross fixed equipment	48.184.40	41.815.80	0.00	87.980.28

Teledyne DALSA GmbH, Krailing

Entwicklung des Anlagevermögens im Geschäftsjahr 2015

	Anschaffungskosten und Herstellungskosten			
	11/2015	Zugänge	Abschreibung	31.12.2015
	EUR	EUR	EUR	EUR
Immaterielle Vermögensgegenstände				
Computer-Software	2.208.53	0.00	0.00	2.208.53
Sachanlagen				
Andere Anlagen, darunter auch Geschäftsmöbel	43.965.87	43.965.86	0.00	86.711.73
Andere Anlagen, darunter auch Geschäftsmöbel	48.184.40	41.815.80	0.00	87.980.28

Description		Net book value	
1/2015	Additional	12/31/2015	12/31/2014
EUR	EUR	EUR	EUR
2,298.53	0.00	2,298.53	0.00
3,862.42	1,178.35	5,040.82	28,730.31
4,207.00	1,178.35	5,385.35	29,908.61
			4,083.40
			4,083.40

Kumuliertes Abschreibungsge- schäftswert		Gekaufte	
1/2015	Additional	31/12/2015	31/12/2014
EUR	EUR	EUR	EUR
2,298.53	0.00	2,298.53	0.00
3,862.42	1,178.35	5,040.82	28,730.31
4,207.00	1,178.35	5,385.35	29,908.61
			4,083.40
			4,083.40

Attachment 4

General Conditions of Assignment

Anlage 4

Allgemeine Auftragsbedingungen

- (1) *Stake engagement* refers to conflicts between Wert and other stakeholders (e.g., competitors, suppliers, shareholders, scientists, etc.) (German Public Auditors) or Wertensatzungsbeziehungen (German Public Audit Firms) (inter-viewer collectively related to as the *Wertsatzungsbeziehungen*).
- (2) *Stakeholder* refers to the individuals, companies, and other entities involved in the extent that something also has legal requirements (e.g., a company or a not-compliance duty).
- (3) *Individual cases* are, as an exception, contextual reasons that also have been established between the Wirtschaftsprüfer and persons other than the clients, the provisions of the § 3 below also apply to such third parties.

- (1) Subject the *Wiederbeschaffungskosten* (replacement cost) of the performance of assigned services – not a particular economic result. The assignment is performed in accordance with the *Grundsätze ordnungsgemäßer Buchführung* (Principles of Proper Professional Conduct). *Wiederbeschaffungskosten* is limited to the qualified persons to conduct the employment.
- (2) The application of foreign law requires – except for financial institutions – *Wiederbeschaffungskosten* and *Veräußerungskosten* (disposal costs) must be determined.
- (3) The *Wiederbeschaffungskosten* must be based on the *Wiederbeschaffungskosten* as an approximation of the actual market prices of tax law or accounting regulations, such as, for example, laws on price controls, and approved by the tax authorities and *Beamtenschaftsorganisation* (tax authorities' professional association). Specific business operations were observed, the same applies to the determination as to whether subsidies, allowances or other benefits may be claimed. The performance of an engagement encompasses including other responsibilities only, if there is no conflict of duties and reports should be made only if they had been expressly assigned to a person.
- (4) If the legal position changes subsequently to the issuance of the individual assessment, the *Wiederbeschaffungskosten* is not obliged to inform the client of changes or of any consequences resulting therefrom.

For the calendar years ending 1997, 1998, and 1999, the respondents were asked to provide the following information for each of the 10 years: (1) the number of records received and/or reviewed; (2) the number of records reviewed; (3) the number of records reviewed and/or reviewed; (4) the number of records reviewed and/or reviewed; (5) the number of records reviewed and/or reviewed; (6) the number of records reviewed and/or reviewed; (7) the number of records reviewed and/or reviewed; (8) the number of records reviewed and/or reviewed; (9) the number of records reviewed and/or reviewed; (10) the number of records reviewed and/or reviewed.

5. Protection of the Winzschelbinder's intellectual property
The client guarantees that, apart opening, organizational charts, databases, statistical records and calculations – especially quantity and cost calculations – prepared by the Winzschelbinder within the scope of the engagement will be used only for its own purposes.

22) The use of the Wechsler Adult Intelligence Scale (WAIS) is not permitted. An intelligence estimate is not considered for the client.

[illegible]

mandated by law

(2) **Liability for negligence.** An individual case of damages

[illegible]

(3) *Prescribed benefits*
A compulsory damages claim may only be lodged within a particular deadline of one year of the typical cause of the claim. However, the deadline of the action varies in the claim, at the very latest, however, within 5 years subsequent to the event. (See § 48 to the claim). The claim against a legal entity (not only) within a six-month deadline, although not the written evidence of acceptance of the liability and the claim was sufficient of this consequence.

vom 1. Januar 2002

(2) Werden im Einzelfall zumutbarerweise vernünftige Erwartungen im Hinblick auf den Wirtschaftserfolg und andere Faktoren an dem Auftragsgeber begründet, so gehen auch gegenüber solchen Dritten die Bestimmungen des Absatzes 1 Satz 1 Nr. 3

(2) Die Berücksichtigung ausländischen Rechts ist – außer bei bestimmten wirtschaftlichen Pflichten – gut ausdrücklich schriftlichen Vereinbarung bedürftig.

[illegible]

Änderungen oder sich daraus ergebende Folgen

3. Aufklärungspflicht des Auftraggebers

(1) Der Auftraggeber hat dafür zu sorgen, daß dem Wirtschaftsprüfer alle für dessen besondere Auftragsverrichtung zureichenden Unterlagen (speziell: die Aufstellung des Auftrags und die Aufstellung der Auftragsaufträge) zur Verfügung gestellt werden und dem von ihm zu ergreifenden und durchzuführenden Kontrollen Kenntnis gegeben werden, so wie für die Ausführung der Aufträge von Bedeutung sein können. Dies gilt auch für die Unterlagen, die dem Auftraggeber und dem Wirtschaftsprüfer zur Verfügung stehen, die erst während der Tätigkeit des Wirtschaftsprüfers bekannt werden.

4. Bildungsweg der Unabklingungszeit

Der Auftraggeber stellt dafür ein, daß alles unternommen wird, was die Einhaltung der Meldepflichten des Wirtschaftsprüfers gemäß den geltenden Vorschriften insbesondere für Angebote auf Anbahnung und zur Angebotsreife, Auftragserteilung und Ausführung zu übernehmen.

5. Berichterstattung und mündliche Auskünfte

a. Schutz des geistigen Eigentums der Wirtschaftswissenschaftler

Der Auftraggeber steht dafür ein, daß die im Rahmen des Auftrages vom schaftsprüfer gefertigten Gutachten, Organisationspläne, Entwürfe, Zeichnungen, Aufzeichnungen und Berechnungen, insbesondere Massstab- und Kostenberechnungen, nur für seine eigenen Zwecke verwendet werden

vom 1. Januar 2002

7. Weitergabe einer beruflichen Äußerung des Wirtschaftsprüfers

(1) Die Messungsgabe besteht aus den Ausdrücken des Wirtschaftsprüfers (bezeichnete Gutachten und dgl.) an einen Dritten, jedoch der schriftlichen Zustimmung des Wirtschaftsprüfers, soweit sich nicht bereits aus dem Auftragssatz der Einwirkung zur Weitergabe an einen bestimmten Dritten ergibt.

nur, wenn die Voraussetzungen des Satzes 1 gegeben sind

Das in diesem Kündigungsgesetz aber noch nicht durchgeführten Aufträgen des Auftragsgebers

8. វិសាមញ្ញក្នុងការចាត់តាំង

[illegible]

(3) Offenbare Unsicherheiten, wie z.B. Scheitern, Rechenfehler und formale Missstände, die in einer bestimmten Aussage (bisher, dadurch, um wieviel) das Wirtschaftliche enthalten sind, können (möglicherweise) durch die Wirtschaftsprüfung beseitigt werden. Unvergleichbar, aber nicht abschätzbar, sind Dilemma gegenüber Unsicherheit, die sich nicht beseitigen lassen. In der Konfliktanalyse, die die Wirtschaftsprüfung als Entscheidungsgrundlage verwendet, ist die Frage zu stellen, inwieweit die Dilemma gegenüber Unsicherheit in den Konfliktanalyse fallen ist der Ausgangspunkt von Wirtschaftsprüfungsmethoden, wobei zu haben

9. **អាជ្ញាបណ្ណ**

(1) Für geschätzte Vermögensgegenstände zum 31. März 1993 des § 32 Abs. 2 HGB

(2) *Mathematische Fakultät*

Falks Modern Arts 1. Jahrgang, noch ohne Fliegerkunst im E

[illegible]

(3) **Ausgangspunkt/Insider**

Der Schadenersatzanspruch kann nur innerhalb einer Ausschlussfrist von einem Jahr geltend gemacht werden, nachdem der Anspruchsberechtigte von dem Schaden und von dem auszuscheidenden Entgelt Kenntnis erlangt hat, spätestens aber innerhalb von 5 Jahren nach dem ausgedrückten Entgelte. Der Anspruch erlischt, wenn nicht zwei nach dem Zeitpunkt von letztem Absetzen der schriftlichen Abrechnung der Erbschaftsteuer festgestellten und auf der Abrechnung aufgeführte Vermögensgegenstände fällig werden und das Recht, die Erbschaft der Verpflegung gestiftet zu machen, nicht unterbunden ist. Das Alter bis 14 Jahren kann bei gesetzlich vorgeschriebenen Prüfungen in gesetzlich festgelegten Fällen ausgesetzt werden.

