

COMPANY NAME

Compliance Scheme: LANDBELL GMBH

Customer no. XXXXX

Year 2019

Short-Form Report

On the Assurance engagement relating to the payment of fees to Landbell GmbH in accordance with the applicable contractual agreements.

Declaration of packaging quantity related to the German Packaging Act

The company **X**, registered at **STREET HOUSE NUMBER, POST CODE CITY, COUNTRY** with the client number **XXXXX** has, pursuant to the provisions of the contract agreed on **/ /20** and with reference to the written statement of Landbell GmbH dated **/ /20** engaged me to perform an assurance engagement on the year-end sales report and the fees to be paid to Landbell GmbH accordingly for the accounting period from **01/01/2019 to 31/12/2019** according to the practice hitherto.

The aim of the examination is also to determine the implementation of the requirements of the Packaging Act on the declaration of completeness, recovery of the packaging and the fulfillment of the recycling requirements for packaging with "sufficient security".

Responsibility of the company's officers

The preparation of the year-end sales report and the payment of fees to Landbell GmbH in accordance with the applicable contractual agreements are the responsibility of the company's officers.

Responsibility of the Auditor

My responsibility is to form an opinion, based on the assurance engagement we performed, on whether the fees were paid in accordance with the applicable contractual agreements on the basis of the year-end sales report.

I performed my assurance engagement with particular regard to:

- whether the quantity of sold articles tally with the reported packaging quantity
- whether the declaration of the quantity, material and weight of sales packaging that is subject to contract was made in accordance with the applicable contractual agreements and the German law, and
- whether the declarations during the year and the year-end sales report tally with payment made.

I planned and performed the assurance engagement so that material errors in the year-end sales report would be detected with reasonable assurance. In the course of our assurance engagement I evaluated internal controls relevant to the preparation of the declaration and the evidence of information declared mainly on a sampling basis. I believe that my assurance engagement provides a reasonable basis for my opinion.

Result

My assurance engagement did not reveal any material reservations concerning disclosures in the year-end sales report.

The above-mentioned company confirms that the recovery of its packaging takes place in accordance with Section 7, **Section 15** VerpackG (German Packaging Act). The recovery and recycling of the packaging in accordance with Section 7, **Section 15** VerpackG is carried out from the company and a subcontracted third party in the following declaration.

Further findings

For the above-mentioned accounting period, the material real fractions are:

	Packaging quantity according to Section 11 VerpackG ^(b)				
	(in kg)				
Type of packaging material	Sec. 11 (2) no. 1 in connection with Sec. 16 (2) = total sales packaging subject to system participation (a)	Sec. 7 (3) in connection with Sec. 11 (2) no. 5 = returned sales packaging (c)	Sec. 8 in connection with Sec. 11 (2) no. 4 = industry/sector/branch solution (d)	Sec. 15 (1) no. 2 in connection with Sec. 11 (2) no. 2 and no. 6 = sales and grouped packaging not subject to system participation (e)	Sec. 15 (1) no. 1 = transport packaging (f)
Glass					
Paper/Cardboard/ Paperboard					
Ferrous metals					
Aluminium					
Beverage carton packaging					
Other composite packaging					
Plastic					
Other materials (wood, textiles, other metals, natural materials,)					

- (a) Total quantity of packaging subject to system/compliance scheme participation (packaging that typically arises at private households and/or comparable places) introduced to the German market. Please indicate the sum of packaging subject to system participation including the quantity of returned sales packaging (c).

(b) Packaging defined in Section 11 VerpackG concerns packaging that has not to be reported to LUCID.

(c) Returned packaging concerns packaging subject to system participation which cannot be sold (e.g. damaged or unsellable articles). This packaging can only be deducted from the year-end report if each single case has been verifiably recorded in a special tracking list for returned packaging (per material type and weight) and if a proof of the disposal – which has to be submitted to the auditor - is available.

(d) Packaging subject to system participation covered by a so called “industry/sector/branch solution” that is - directly and free of charge - taken back from the producer (or organized by him). A verifiable tracking list with all collection points and material indication (type and weight) is required. This kind of “industry/sector/branch solution” has to be advised beforehand to the Central Agency.

The option (granted in the Packaging Act) of an “industry/sector/branch solution” instead of a system/compliance scheme participation, is a very narrowly regulated exception. It only comes into consideration for packaging that ends up as waste at sources of waste generation that are comparable to private households (Section 3 (11) VerpackG). This possibility is excluded for packaging arising at private households. The so-called “industry/sector/branch solutions” are subject to certain requirements (Section 16 (1)-(3) VerpackG) and have to be communicated to the Central Agency.

(f) Transport packaging does not arise at private households or comparable places.

Fees amounting to [REDACTED] Euros were payable to Landbell GmbH on the basis of the year-end sales report. According to the documents provided to me, fees amounting to a total of [REDACTED] Euros had been paid to Landbell GmbH for the accounting period in relation to which I performed the assurance engagement at the time the short-form report was issued.

Accordingly, on the basis of the year-end sales report enclosed for 2019 there are no differences to be welded.

Restriction on Use

My short-form report is addressed to the company and serves the purpose of enabling the company to perform the contract agreed with Landbell GmbH and to confirm the quantity of sales packaging in the year 2019.

[REDACTED]
Place

[REDACTED]
Date

[REDACTED]
Signature and Address

[REDACTED]
Stamp