

This is **Exhibit "F"** referred to in the  
Affidavit of Mark Gottlieb  
sworn before me  
this 15<sup>th</sup> day of February, 2019

  
A Commissioner, etc.

**SARA A. WRIGHT**  
Notary Public, State of New York  
ID # 01WR6364148  
Qualified in Westchester County  
Commission Expires 08/05/2021

Consolidated financial statements  
[Expressed in US dollars]

**Erwin Hymer Group North America, Inc.**  
August 31, 2017



## Independent auditors' report

To the Shareholder of  
Erwin Hymer Group North America, Inc.

We have audited the accompanying consolidated financial statements of **Erwin Hymer Group North America, Inc.**, which comprise the consolidated balance sheet as at August 31, 2017 and the consolidated statements of operations and retained earnings (deficit) and cash flows and a summary of significant accounting policies and other explanatory information.

### Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of **Erwin Hymer Group North America, Inc.** as at August 31, 2017 and the results of its operations and its cash flows in accordance with Canadian accounting standards for private enterprises.

Kitchener, Canada  
November 30, 2017

*Ernst + Young LLP*

Chartered Professional Accountants  
Licensed Public Accountants



A member firm of Ernst & Young Global Limited

## Erwin Hymer Group North America, Inc.

## Consolidated balance sheet

[Expressed in thousands of US dollars]

As at August 31

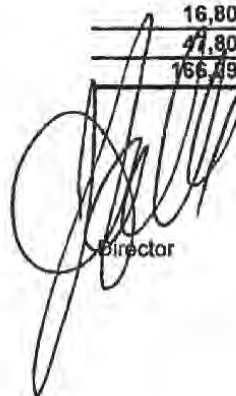
	2017	2018
	\$	\$
<b>Assets</b>		
<b>Current</b>		
Floorplan and trade receivables <i>[note 4]</i>	49,053	30,472
Miscellaneous receivables <i>[note 18]</i>	17,783 <sup>b3</sup>	2,026
Inventory <i>[note 5]</i>	31,502	18,775
Future income tax assets <i>[note 12]</i>	50	359
Prepaid expenses <i>[note 8]</i>	1,580	1,462
<b>Total current assets</b>	<b>99,968</b>	<b>51,094</b>
Property, plant and equipment, net <i>[note 6]</i>	11,223	3,058
Intangible assets, net <i>[notes 3 and 7]</i>	40,579	39,937
Goodwill <i>[note 3]</i>	14,528	14,528
	<b>166,298</b>	<b>108,617</b>
<b>Liabilities and shareholder's equity</b>		
<b>Current</b>		
Bank indebtedness, net	2,649	7,153
Accounts payable and accrued liabilities <i>[notes 16 and 19]</i>	19,253	12,096
Current portion of obligations under capital lease <i>[note 9]</i>	56	84
Current portion of long-term debt <i>[note 10]</i>	13,749	8,750
Due to shareholder <i>[note 19]</i>	6,237	—
Due to related parties <i>[note 19]</i>	572	—
Chassis liens payable <i>[note 11]</i>	4,565	351
Current portion of warranty accrual	772	561
Demand loan payable <i>[note 8]</i>	40,064	17,511
<b>Total current liabilities</b>	<b>87,917</b>	<b>46,506</b>
Obligations under capital lease <i>[note 9]</i>	45	89
Long-term debt <i>[note 10]</i>	17,500	26,250
Future income tax liabilities <i>[note 12]</i>	12,441	6,209
Warranty accrual	588	373
<b>Total liabilities</b>	<b>118,491</b>	<b>79,427</b>
Commitments and contingencies <i>[note 17]</i>		
<b>Shareholder's equity</b>		
Share capital <i>[note 13]</i>	31,000	31,000
Retained earnings (deficit)	16,807	(1,810)
<b>Total shareholder's equity</b>	<b>47,807</b>	<b>29,190</b>
	<b>166,298</b>	<b>108,617</b>

See accompanying notes

On behalf of the Board



Director



Director

## Erwin Hymer Group North America, Inc.

**Consolidated statement of operations and retained earnings (deficit)**

[Expressed in thousands of US dollars]

	Year ended August 31, 2017	Period from February 4, 2016 [date of incorporation] to August 31, 2016
	\$	\$
Sales <i>[note 19]</i>	144,373	64,043
Cost of goods sold <i>[note 5]</i>	100,252	46,100
<b>Gross profit</b>	<b>44,121</b>	<b>17,943</b>
<b>Expenses</b>		
Operating, selling and administrative <i>[schedule 1]</i>	26,447	10,654
Amortization of deferred development costs	598	286
Amortization of property, plant and equipment <i>[note 6]</i>	930	394
Amortization of deferred financing fees <i>[note 8]</i>	141	64
Management fee <i>[note 19]</i>	1,915	—
Interest <i>[notes 9, 10 and 11]</i>	3,501	1,551
	<b>33,532</b>	<b>12,949</b>
Income before the undernoted	<b>10,589</b>	<b>4,994</b>
Other expense (income)		
Part sales, net	593	38
Foreign exchange (gain) loss <i>[note 18]</i>	(17,711)	882
Amortization of intangible assets and purchase price adjustments	3,103	1,567
Pre-amalgamation expenses	—	1,284
Other – purchase price adjustments <i>[note 3]</i>	—	870
Other income	(71)	(85)
	<b>(14,086)</b>	<b>4,556</b>
Income before income taxes	<b>24,675</b>	<b>438</b>
Provision for future income taxes <i>[note 12]</i>	<b>6,058</b>	<b>629</b>
<b>Net income (loss) for the period</b>	<b>18,617</b>	<b>(191)</b>
Deficit, beginning of period	(1,810)	—
Related party transaction adjustment, net of tax <i>[note 16]</i>	—	(1,619)
<b>Retained earnings (deficit), end of period</b>	<b>16,807</b>	<b>(1,810)</b>

See accompanying notes

## Erwin Hymer Group North America, Inc.

## Consolidated statement of cash flows

[Expressed in thousands of US dollars]

	Year ended August 31, 2017	Period from February 4, 2016 [date of incorporation] to August 31, 2016
	\$	\$
<b>Operating activities</b>		
Net income (loss) for the period	18,617	(191)
Add items not involving cash		
Amortization of property, plant and equipment [Note 6]	930	394
Amortization of deferred development costs	598	286
Amortization of deferred financing fees [Note 8]	141	64
Amortization of intangible assets	3,103	1,567
Non-cash purchase price adjustments	—	870
Future income taxes	6,058	829
Mark-to-market foreign exchange (gain) loss on derivatives [Note 16]	(13,408)	2,984
Management fee [Note 19]	1,915	—
Unrealized foreign exchange gain	370	270
Changes in non-cash working capital balances related to operations		
Accounts and trade receivables	(18,581)	(4,245)
Miscellaneous receivables	2,651	118
Inventory	(14,727)	(3,347)
Prepaid expenses	(259)	99
Accounts payable and accrued liabilities	7,157	(11,985)
Due to related parties [Note 19]	572	—
Warranty accrual	426	119
Class's liens payable	4,214	351
Cash used in operating activities	(5,223)	(12,007)
<b>Investing activities</b>		
Business acquisitions, net of cash acquired [note 3]	—	(32,185)
Additions to deferred development costs	(4,343)	(1,057)
Additions to property, plant and equipment	(9,095)	(740)
Cash used in investing activities	(13,438)	(33,992)
<b>Financing activities</b>		
Repayment of obligations under capital lease	(72)	(25)
Financing costs incurred	—	(404)
Common shares issued	—	31,000
Advances from shareholder [Note 19]	4,322	—
Proceeds from long-term debt	4,999	35,000
Repayments of long-term debt	(8,750)	(32,079)
Proceeds from demand loan payable, net	22,666	6,721
Cash provided by financing activities	23,165	40,213
Net change in bank indebtedness, net, during the period	4,504	(5,786)
Bank indebtedness, net, beginning of period	(7,153)	(1,387)
Bank indebtedness, net, end of period	(2,649)	(7,153)

See accompanying notes

Erwin Hymer Group North America, Inc.

Schedule 1

**Consolidated schedule of operating, selling  
and administrative expenses**

[Expressed in thousands of US dollars]

	Year ended August 31, 2017 \$	Period from February 4, 2016 [date of incorporation] to August 31, 2016 \$
<b>Operating</b>		
Support salaries and benefits	2,731	986
Rent and building	1,792	892
Warranty repair and recall	2,925	458
Service/warranty/parts salary	1,068	251
Research and development	1,058	544
Miscellaneous	506	184
Body damage and production repairs	847	422
Tools and equipment repairs	590	125
	<u>11,517</u>	<u>3,872</u>
<b>Selling</b>		
Salaries and benefits	3,343	1,129
Sales representative wages and sales travel	1,856	953
Promotion and advertising	3,265	1,208
Dealer advertising and promotion	1,436	1,745
	<u>9,900</u>	<u>5,035</u>
<b>Administrative</b>		
Salaries and benefits	2,317	589
Telephone, postage and courier	156	81
Miscellaneous	640	271
Computer	293	119
Licences and memberships	220	114
Professional fees	754	281
Business insurance and taxes	650	292
	<u>5,030</u>	<u>1,747</u>
	<u>26,447</u>	<u>10,654</u>

See accompanying notes



## Erwin Hymer Group North America, Inc.

### Notes to consolidated financial statements

(Expressed in thousands of US dollars)

August 31, 2017

#### 1. Description of the business

Erwin Hymer Group North America, Inc. (the "Company" or "EHG NA") is incorporated under the laws of Ontario and its principal business activity is the manufacture and distribution of motor homes throughout North America.

EHG NA was incorporated on February 4, 2016 as a wholly-owned subsidiary of Erwin Hymer Group AG & Co KG ("ERH AG"). On February 24, 2016, EHG NA acquired 100% of the shares of Roadtrek Motorhomes Inc. ("Roadtrek") as described in note 3. Subsequent to the acquisition, EHG NA and Roadtrek amalgamated, with the amalgamated corporation continuing as Erwin Hymer Group North America, Inc., and all outstanding share capital relating to Roadtrek was cancelled.

#### 2[a]. Summary of significant accounting policies

##### Basis of presentation

The consolidated financial statements of the Company were prepared in accordance with Part II of the *CPA Canada Handbook – Accounting*, "Accounting Standards for Private Enterprises" ("ASPE"), which sets out generally accepted accounting principles for non-publicly accountable enterprises in Canada and includes the significant accounting policies described hereafter. The most significant accounting policies are summarized below:

##### Principles of consolidation

The consolidated financial statements include the accounts of the Company and its 100% owned subsidiary company, Erwin Hymer Group NA Chassis Inc. ("EHG NA Chassis"). Subsidiaries are defined as entities over which the Company has the continuing power to determine the strategic operating, investing and financing policies without the cooperation of others. All intercompany balances are eliminated on consolidation.

##### Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when the Company becomes a party to the contractual provisions of the financial instrument, except for related party balances, which are recognized at the carrying or exchange amount depending on the circumstances.

The Company recognizes transaction costs in net income (loss) in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Subsequently, the Company measures all financial instruments at amortized cost, except for derivative financial instruments not in a designated hedging relationship, which are measured at fair value. The following financial instruments are measured at amortized cost on the consolidated balance sheet: floorplan and trade receivables, miscellaneous receivables, bank indebtedness, accounts payable and accrued liabilities, chassis liens payable, demand loan payable and long-term debt.



## Erwin Hymer Group North America, Inc.

### Notes to consolidated financial statements

(Expressed in thousands of US dollars)

August 31, 2017

At each consolidated balance sheet date, the Company assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. If there is an indication of impairment, the Company determines if a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the asset. If there is a significant adverse change, then the Company reduces the carrying amount of the asset to the highest of the following:

- the present value of the cash flows expected to be generated by holding the asset, discounted using a current market rate of interest appropriate to the asset;
- the amount that could be realized by selling the asset at the consolidated balance sheet date; and
- the amount the Company expects to realize by exercising its right to any collateral held to secure repayment of the asset, net of all costs necessary to exercise those rights.

A previously recognized impairment loss is reversed to the extent that the improvement can be related to an event occurring after the impairment was recognized.

#### Inventory

Raw materials, other than chassis inventory, are stated at the lower of cost, determined on a first-in, first-out basis, and net realizable value. Chassis, work in process and finished goods are valued at the lower of cost, on a specific unit identification basis, and net realizable value. The cost of work in process and finished goods includes the cost of raw materials and the applicable share of the cost of labour and fixed and variable production overheads.

Net realizable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale. If circumstances that previously required inventory to be written down below cost no longer exist, the amount of the write-down is reversed.

#### Property, plant and equipment

Property, plant and equipment are recorded at cost less accumulated amortization. Normal maintenance and repair expenditures are expensed in the period incurred. Amortization is calculated on the following basis and rates:

Machinery and equipment	5 years straight-line
Furniture and fixtures	5 years straight-line
Vehicles	5 years straight-line
Computers	2 to 5 years straight-line
Leasehold improvements	5 years straight-line over the lease term

#### Goodwill and Intangible assets

Goodwill represents the purchase price of an acquired business in excess of the fair value of the identifiable net assets acquired and is not amortized. Goodwill is tested for impairment by comparing the fair value of the reporting unit with its carrying value, when indicators of impairment are present. When the carrying amount of the reporting unit, including goodwill, exceeds its fair value, an impairment loss is recognized for this excess.

**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

August 31, 2017

Intangible assets with a finite life are recorded at cost and amortized over their expected useful lives. Research costs are expensed as incurred. Development costs are expensed as incurred, unless a project meets the generally accepted accounting criteria for deferral. Amortization is calculated using the following methods:

Brand	15 years straight-line
Customer relationships	10 years straight-line
Deferred development costs	5 years straight-line

**Revenue recognition**

Revenue is recognized when goods are shipped or services are provided and the customer takes ownership and assumes risk of loss, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and the sales price is fixed or determinable. Costs incurred for shipping and other transportation are recorded in cost of goods sold.

Sales taxes collected from customers and remitted to government authorities are accounted for on a net basis and therefore are excluded from revenue in the consolidated statement of operations and retained earnings (deficit).

**Impairment of long-lived assets**

Long-lived assets and intangible assets subject to amortization are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value at the date of impairment. An impairment loss is not reversed if the fair value of the related asset subsequently increases.

**Income taxes**

The Company follows the future income taxes method of accounting for income taxes. Under this method, future income taxes are recognized based on the expected future income tax consequences of differences between the carrying amount of consolidated balance sheet items and their corresponding tax basis, using the enacted and substantively enacted income tax rates for the years in which the differences are expected to reverse. Future income tax assets are recognized only to the extent that it is more likely than not they will be realized.

**Use of estimates**

The preparation of consolidated financial statements in conformity with ASPE requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates. Significant estimates include the allowance for doubtful accounts, inventory obsolescence reserve, future sales discounts reserve, useful lives of long-lived assets, warranty accrual, recoverability of future income taxes, the useful life of deferred development costs and future economic benefits, valuation of intangible assets and goodwill arising from the determination of purchase price allocations.

**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

August 31, 2017

**Foreign currency translation**

The consolidated financial statements are stated in US dollars. Monetary assets and liabilities are translated at the exchange rates in effect at the consolidated balance sheet date. Non-monetary assets and liabilities are translated at historical rates. Revenue and expenses are translated at average rates for the period, except for amortization, which is translated at historical rates. Translation gains or losses are included in net income (loss).

**Deferred financing charges**

Deferred financing charges consist of costs incurred by the Company relating to the issuance of debt and are deferred and amortized using the effective interest rate method over the term of the related debt or when the debt is extinguished, if earlier. These deferred financing charges are recorded against the carrying value of the long-term debt as described in note 10.

**Defined contribution plan**

The Company offers a defined contribution pension plan to its employees. The Company's contributions to the plan are expensed as incurred.

**Leases**

Leases are classified as capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair value at the beginning of the lease. Assets recorded under capital leases are amortized at the same rate as the asset class indicated above. All other leases are accounted for as operating leases wherein rental payments are expensed on a straight-line basis over the term of the lease.

**Derivative financial instruments**

Derivative financial instruments have been utilized by the Company in the management of foreign currency risk. The Company's policy is not to use derivative financial instruments for trading or speculative purposes.

The derivative financial instruments used by the Company to manage this risk are foreign exchange forward contracts. These derivative instruments are recorded at fair value, with realized gains or losses recognized in net income (loss) and presented in the consolidated financial statements as foreign exchange (gain) loss.

**2[b]. Change in accounting policies**

Effective September 1, 2016 the Company adopted the new Section 1591 of Part II of the *CPA Canada Handbook – Accounting, "subsidiaries"*, issued by the Canadian Accounting Standards Board. This section replaces Section 1590 of the *CPA Canada Handbook – Accounting* on the same subject, as well as the Accounting Guideline 15, "Consolidation of Variable Interest Entities." There was no impact of the adoption of this standard.

**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

August 31, 2017

**3. Acquisition**

On February 24, 2016, the Company acquired 100% of the Class A and Class B shares of Roadtrek and its wholly owned subsidiary, Roadtrek Motorhomes U.S.A. Inc. [subsequently renamed EHG NA Chassis] for consideration comprising \$32,185 in cash.

Total consideration transferred in the acquisition was determined as follows:

	\$
Base purchase price	69,000
Less closing indebtedness	(39,060)
Less transaction expenses	(6,295)
Less representations and warranty policy	(350)
Less cash net of 50% of outstanding cheques	(452)
Add actual working capital in excess of target	4,842
Add \$60 receivables	4,500
	<u>32,185</u>

The acquisition has been accounted for as a purchase and, accordingly, the results of operations of Roadtrek from February 24, 2016 were included in the consolidated financial statements for the period ending August 31, 2016. The consideration was allocated to the underlying assets acquired and liabilities assumed based upon their fair values at the date of acquisition. EHG NA determined the fair values of the acquired assets and liabilities assumed based on a combination of discounted cash flow models, market information, independent valuations and management's estimates.

The allocation of the purchase price at fair value is as follows:

	\$
Bank indebtedness	(1,367)
Net operating assets acquired	(14,279)
Property, plant and equipment	2,682
Intangible assets	40,723
Future income tax liabilities	(10,102)
Net identifiable assets	<u>17,657</u>
Residual purchase price allocated to goodwill	14,528
	<u>32,185</u>

As part of the purchase price allocation, the acquired inventory was recognized at its fair value on the acquisition date, resulting in an increase to the pre-acquisition carrying amount of inventory of \$870. As all of the inventory was sold during the period, this purchase price adjustment was recognized in net income (loss) during the period.

**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

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**4. Floorplan and trade receivables**

Floorplan and trade receivables consist of the following:

	2017 \$	2016 \$
Floorplan and trade receivables	49,275	30,578
Allowance for doubtful accounts	(222)	(106)
	<u>49,053</u>	<u>30,472</u>

**5. Inventory**

Inventory consists of the following:

	2017 \$	2016 \$
Raw materials, including unaltered chassis	23,833	13,450
Work in process	3,677	2,932
Finished goods	3,992	393
	<u>31,502</u>	<u>16,775</u>

During the year, \$87,817 [period from February 4 to August 31, 2016 – \$40,058] of inventory was recognized as an expense within cost of goods sold.

**6. Property, plant and equipment**

Property, plant and equipment consist of the following:

	2017		
	Cost \$	Accumulated amortization \$	Net book value \$
Machinery and equipment	4,251	876	3,375
Furniture and fixtures	915	113	802
Vehicles	406	119	287
Computers	765	200	565
Leasehold improvements	6,312	118	6,194
	<u>12,649</u>	<u>1,426</u>	<u>11,223</u>

## Erwin Hymer Group North America, Inc.

## Notes to consolidated financial statements

[Expressed in thousands of US dollars]

August 31, 2017

	2016		
	Cost \$	Accumulated amortization \$	Net book value \$
Machinery and equipment	1,992	229	1,763
Furniture and fixtures	238	16	222
Vehicles	293	32	261
Computers	326	58	268
Leasehold improvements	603	59	544
	<u>3,452</u>	<u>394</u>	<u>3,058</u>

Included in machinery and equipment are additions to assets under capital lease of nil [2016 – \$30]. The assets under capital lease, which have been pledged as security for the obligations under capital lease, have a cost of \$130 and accumulated amortization of \$60.

The amount of amortization expense recorded in the consolidated statement of operations and retained earnings (deficit) during the year was \$930 [2016 – \$394].

**7. Intangible assets and deferred development costs**

Intangible assets and deferred development costs consist of the following:

	2017		
	Cost \$	Accumulated amortization \$	Net book value \$
Brand	23,530	2,363	21,167
Customer relationships	15,250	2,307	12,943
Deferred development costs	7,353	884	6,469
	<u>46,133</u>	<u>5,554</u>	<u>40,579</u>

	2016		
	Cost \$	Accumulated amortization \$	Net book value \$
Brand	23,530	794	22,736
Customer relationships	15,250	773	14,477
Deferred development costs	3,010	286	2,724
	<u>41,790</u>	<u>1,853</u>	<u>39,937</u>



**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

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The amount of amortization expense recorded in the consolidated statement of operations and retained earnings (deficit) during the year was \$3,701 [2016 – \$1,853]. Deferred development costs not yet subject to amortization totaled \$4,343 [2016 – \$833].

**8. Credit facility**

The Company has access to a \$45,100 operating credit facility from the Toronto-Dominion Bank. The credit facility consists of a \$40,000 demand revolving loan, of which \$39,727 was outstanding as at August 31, 2017 [2016 – \$17,511], and a \$5,100 term facility for the purchase of machinery and equipment, of which \$337 was outstanding at August 31, 2017 [2016 – nil]. The revolving loan bears interest at the US Base Rate per annum, and the term loan bears interest at the US Base Rate + 0% per annum.

The Company has pledged the following as security:

- An assignment of all business and property insurance policies of the Company and all Export Development Canada ("EDC") insurance policies.
- General security agreement over accounts receivable, inventory and machinery and equipment.

In obtaining this debt, financing fees were capitalized against the demand loan. Amortization expense on the deferred financing fees for the year ended August 31, 2017 was \$141 [period from February 4 to August 31, 2016 – \$64]. The remaining book value of the capitalized fees is \$280 as at August 31, 2017 [2016 – \$340] and is recorded in prepaid expenses.

The Company also has available letters of credit of \$1,750 that bear interest at 2.75% per annum. The letters of credit outstanding at August 31, 2017 are \$750 [2016 – \$1,450].

The Company was in compliance with all covenants with this facility as at August 31, 2017.

**9. Obligations under capital lease**

The Company has obligations under capital lease totaling \$101, of which \$58 is due in the next year. Monthly repayments of interest and principal range from \$1 to \$2, and the obligations bear interest at rates ranging from 1% to 11.89%. Maturity dates of the leases range from February 2017 to July 2020. The obligations are secured by the underlying assets, as described in note 6.



**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

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Total repayments for obligations under capital lease due in each of the next three years are as follows:

	\$
2018	56
2019	30
2020	26
	<u>112</u>
Less amount representing interest	<u>11</u>
	<u>101</u>

Interest expense on obligations under capital lease for the year amounted to \$14 [period from February 4 to August 31, 2016 – \$17].

**10. Long-term debt**

Long-term debt consists of the following:

	\$
Unsecured term loan, bearing interest at LIBOR plus 1.8%, repayable over four years, beginning February 2017, maturing in August 2020 in bi-annual principal instalments of \$4,375	26,250
Unsecured term loan, bearing interest at LIBOR plus 1.8%, maturing in January 2018	4,999
	<u>31,249</u>
Less current portion	<u>13,749</u>
	<u>17,500</u>

Interest expense on long-term debt for the year amounted to \$1,318 [period from February 4 to August 31, 2016 – \$571].

Principal repayments required in each of the next three years are as follows:

	\$
2018	13,749
2019	8,750
2020	8,750
	<u>31,249</u>

## Erwin Hymer Group North America, Inc.

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

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**11. Chassis liens payable**

	2017 \$	2016 \$
Lien notes, at fixed interest rates of 5.2%, collateralized by vehicles with a book value of \$4,565 [2016 – \$,351]	4,565	351

Interest paid related to chassis liens payable for the year totaled \$746 [period from February 4 to August 31, 2016 – \$501].

**12. Income taxes**

As at August 31, 2017, the Company has a net future tax liability of \$12,391 [2016 – \$5,850]. The Company does not have any current income tax liability for the year ended August 31, 2017. The Company files its Canadian income tax return in Canadian dollars, and converted to US dollars for financial statement reporting purposes.

**13. Share capital****Authorized**

Unlimited number of common shares without nominal or par value

**Issued**

	2017 \$	2016 \$
31,000,100 common shares	31,000	31,000

**14. Defined contribution pension plan**

The Company contributes to a defined contribution pension plan administered by third parties. This pension plan provides retirement benefits to most of the Company's employees. The Company's contributions are defined based on a fixed percentage of wages and are fully funded each pay period. The total contributions to the plan of \$693 [period from February 4 to August 31, 2016 – \$272] is included in the respective employee benefit cost line in cost of goods sold and operating, selling and administrative expenses.

**15. Financial instruments****Liquidity risk**

Liquidity risk is the risk that the Company will not be able to meet its obligations as they fall due. The Company's objective is to have sufficient liquidity to meet its liabilities when due. The Company monitors its cash balances and cash flows generated from operations to meet its requirements. For the year ended August 31, 2017, the most significant financial obligations are bank indebtedness, accounts payable and accrued liabilities, chassis liens payable, long-term debt, demand loan payable and capital leases. Management believes that future cash flows

**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

August 31, 2017

from operations and availability under existing banking arrangements will be adequate to support these financial obligations.

The Company is also exposed to liquidity risk if it does not comply with certain covenants associated with its bank indebtedness, demand loan payable and long-term debt. Any breach of these covenants would allow the holders of associated financial liabilities to demand accelerated repayment terms that the Company might not have the cash resources to meet. The Company attempts to mitigate this risk by forecasting future results from operations and, if necessary, works proactively with its financing partners to resolve potential covenant issues before they occur. As at August 31, 2017, the Company is in compliance with all of its covenants.

**Interest rate risk**

Interest on the Company's bank indebtedness, long-term debt and demand loan payable is variable based on the lenders' prime rates. This exposes the Company to the risk of changing interest rates that may have an effect on its income in future periods. The Company does not use derivative instruments to reduce its exposure to interest rate risk.

**Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Company's maximum exposure to credit risk is represented by the net carrying amount of floorplan and trade receivables. This risk is partially offset by an insurance agreement covering export liabilities of \$10.

**Foreign currency risk**

The Company undertakes sales and purchase transactions in Canadian dollars, and therefore is subject to gains and losses due to fluctuations in foreign currency exchange rates. As at August 31, 2017, the Company had the following balances denominated in Canadian dollars: floorplan and trade accounts receivable of \$7,413 [2016 - \$2,358] and trade accounts payable and accrued liabilities of \$11,724 [2016 - \$4,987]. The Company attempts to mitigate its exposure to fluctuations in foreign exchange rates by entering into foreign exchange forward contracts to sell some of its excess Canadian dollar cash in fixed amounts at contracted rates.

**15. Derivative financial instruments**

The fair values of the Company's derivative financial instruments, which consist entirely of foreign exchange forward contracts and are recorded within miscellaneous receivables (accounts payable and accrued liabilities in prior year) on the consolidated balance sheet, were determined with reference to quotations from the lending institutions that hold the contracts as follows:

Erwin Hymer Group North America, Inc.

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

August 31, 2017

Counterparty and maturity date range	Notional amounts \$	Fair value \$
TD Securities; September 2017 to December 2018	29,320	1,915
BW Bank; January 2018 to December 2021	222,705	7,867
Deutsche Bank; January 2019 to December 2019	23,559	405
Commerzbank; January 2019 to December 2021	147,406	5,237
	<u>422,991</u>	<u>15,414</u>

During the 189 day period ended August 31, 2016, EHG AG entered into various foreign exchange forward contracts to mitigate currency risk on behalf of EHG NA. The total notional amount of the contracts was \$150,070 with maturity dates ranging from January 2018 to December 2020. In August 2016, these contracts were transferred to the Company, with no consideration transferred in exchange. As a related party transaction outside of the normal course of operations with no substantive change in ownership of the underlying foreign exchange forward contracts, this transaction has been measured at the carrying amount. The difference between the carrying amount of the contracts received, (\$1,619, which is net of \$540 in taxes) and the carrying amount of the consideration transferred, nil, was recognized as an increase in the deficit.

**17. Commitments and contingencies**

- (i) The Company is committed to annual lease payments under operating leases for equipment and office space as detailed below for the next five years:

	\$
2018	1,546
2019	1,611
2020	1,618
2021	1,443
2022	<u>1,260</u>

- (ii) The Company enters into repurchase arrangements with third parties, who finance customers' purchases of motorhomes, specifically buyback commitments under which the Company undertakes to purchase motorhomes in the event of a customer financing default. These arrangements carry a term of 365 days from the date of sale. The maximum potential amount of future buybacks cannot be reasonably estimated since the Company is not privy to the status of customer loans that are not in default. During the years 2001 through to 2016, thirteen units were repurchased due to these commitments. There were no units repurchased in 2017. Management expects the proceeds from the resale of any such equipment to fully cover the repurchase costs.
- (iii) In the normal course of business, the Company is involved in various claims. Although the outcome of these various pending claims as at August 31, 2017 cannot be determined with certainty, the Company believes that the outcome will have no significant adverse impact on its financial position or operating results.

**Erwin Hymer Group North America, Inc.**

**Notes to consolidated financial statements**

[Expressed in thousands of US dollars]

August 31, 2017

**18. Government remittances**

Government remittances consist of amounts [such as property taxes, sales taxes and payroll withholding taxes] required to be paid to government authorities and are recognized when the amounts become due. Government remittances receivable totaled \$50 as at August 31, 2017 [2016 – \$748].

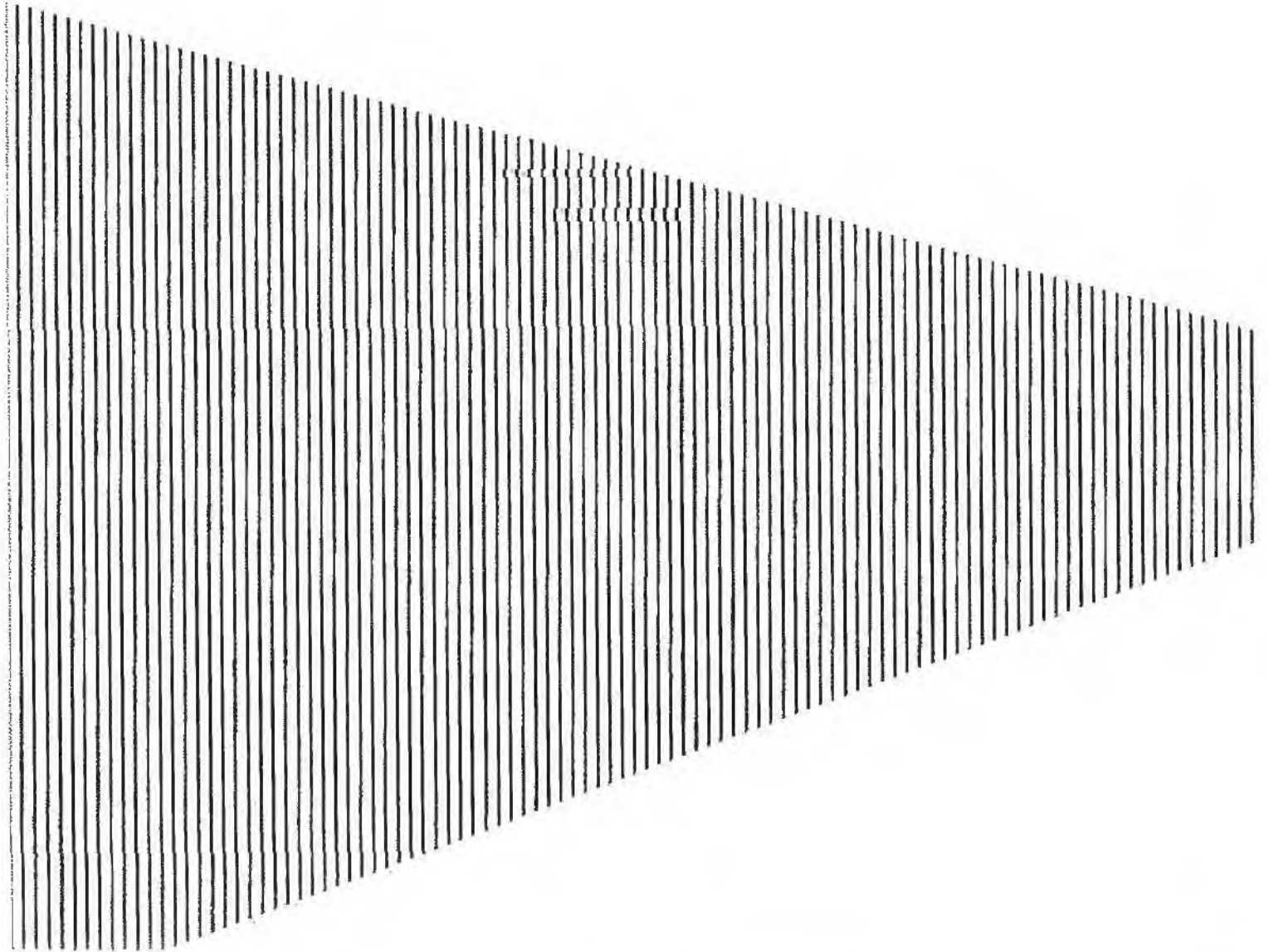
**19. Related party transactions**

The following table details transactions and balances between the Company and Erwin Hymer GmbH & Co. KG, and various other affiliated companies company subject to common control.

	2017 \$
	<hr/>
<b>For the year ended August 31, 2017</b>	
Other services provided	921
Revenue from sale of goods	14
Rental income	4,452
Interest expense	323
Management fee	1,915
<b>As at August 31, 2017</b>	
Due to shareholder	6,237
Due to related parties	572
	<hr/>
	2016 \$
	<hr/>
<b>For the period ended August 31, 2016:</b>	
Other services provided	23
Revenue from sale of goods	187
<b>As at August 31, 2016</b>	
Accounts payable and accrued liabilities	5
	<hr/>

The Company also reimbursed its parent company Erwin Hymer AG & Co. KG in the amount of nil [period from February 4 to August 31, 2016 – \$1,130] for expenses and fees related to the acquisition of Roadtrek.

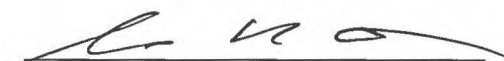
All related party transactions, with the exception of the transaction disclosed in note 16, occurred in the normal course of operations and were recorded at the exchange amount.



This is **Exhibit "G"** referred to in the

Affidavit of Mark Gottlieb

sworn before me  
this 15<sup>th</sup> day of February, 2019



A Commissioner, etc.

**SARA A. WRIGHT**  
Notary Public, State of New York  
No. 01WR6364148  
Qualified in Westchester County  
Commission Expires 09/05/2021



**ERWIN HYMER GROUP**

*the leisure experience*

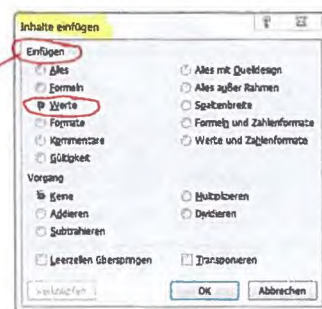
**IFRS-Reporting Package der**

**EHG North America (CAN)**

**zum**

**8/31/2018**

	<b>Current Year</b>	<b>Prior year</b>
Balance Sheet date:	<input type="text" value="8/31/2018"/>	<input type="text" value="8/31/2017"/>
fiscal year:	<input type="text" value="2017/2018"/>	<input type="text" value="2016/2017"/>
Company:	<small>Bitte wählen die Name und Sprache aus!</small> <input type="text" value="EHG North America (CAN)"/>	Language: <input type="text" value="English"/>
Valuation:	<input type="text" value="IFRS Legal JA"/>	
HART:	<input type="text" value="luca.net://db=hymer&amp;oid=3712983"/>	<small>&lt;= copy the value from the cell 'C20' to cell 'C19' only with Value Form</small>
Gellschaft OID:	<small>luca.net //db=hymer&amp;oid=3712983</small>	
Deadline:	<b>10/10/2018</b>	<small>(audited by Auditor)</small>
Scope:	<b>all companies in the scope of consolidation EHG Group</b>	
Additional Info:	<small>Checks: Differences +/- 5 are ok All forms must be confirmed by auditors.</small>	



**Bedienungsanleitung (bitte zuerst lesen!):**

Schritt 1. LucaNet öffnen  
 Schritt 2. "Sprache" wählen  
 Schritt 3. "Strg + Q" drücken, um die Gesellschaft Namen hochzuladen  
 Schritt 4. "Gesellschaft Name" wählen  
 Schritt 5. **kopieren den Wert aus der Zelle "C20" auf den Zelle "C19" in Hart Wert Form**  
 Schritt 6. noch mal "Strg + Q" drücken, um die Daten Ihres Firma hochzuladen

**User guide (please read it first!):**

Step 1: open the LucaNet  
 Step 2: choose "Language"  
 Step 3: press the key "Ctrl + Q" for uploading the company names

## Overview - IFRS Reporting Package Forms and Checks

8/31/2018

fully automated via LN, no manually editing  
 partially automated via LN + manually editing in Excel  
 only manually editing in Excel

All forms must be confirmed by auditors!!


Form No. linked	Form Name	Checks in Forms: Differences +/- 5 are ok.								
		Check 1	Check 2	Check 3	Check 4	Check 5	Check 6	Check 7	Check 8	Check 9
10	Balance Sheet									
20	Profit and loss accounts									
101	Intangible/tangible assets movement	0	0	-5,426	0					
10	Financial assets (long term+short term) + Accounts Breakdown	0	0	0						
10	Inventories	0	0	0	0	0				
10	Inventories from Intercompanies									
10	Trade receivables from third parties - Development of provisions for trade receivables	0	0	0	0	0	0			
10	Aging analysis for the trade receivables from third parties	0								
105	Receivables/Payables with related parties + Development of allowance for receivables with related parties	0	0							
10	Other assets and deferred expenses (short term) + Accounts Breakdown	0								
10	Equity movement	0								
10	Financial liabilities (long term + short term) + Accounts Breakdown	0								
10	Pension Provisions	0	0	0	0	0				
10	Statistical information for pension provisions									
11	Provisions movement (long term + short term) + Accounts Breakdown	0	0	0	0	0	0	0	0	0
11	Trade payables to third parties + Top 3 suppliers									
11	Other liabilities (long term + short term) + Accounts Breakdown	0	0	0						
20	Other operating income/expenses									
20	Costs of materials									
20	Personnel expenses									
20	Financial results									
28	Reconciliation deferred tax assets/liabilities for Form 2801									
28	Income taxes + Change of deferred tax assets/liabilities	0	0	-924						
28	Reconciliation income tax	0								
28	Cumulated losses brought forward	0								
30	Personnel statistics (according to § 267 Abs.5 HGB)									
30	Expenses for research and development									
30	Investments	0								
30	Contingencies									
30	Retailer financing (only for Production Company)	0								
30	Other financial commitment									
30	Derivatives (interest rate / foreign currency exchange)	0	0	0	0	0				
30	Government grants									
30	Sensitivity foreign currency - currency risks									

Attention: deliveries  
 already in V1 / 20/09/18 ->  
 only IC details

Attention: deliveries  
 already in V1 / 20/09/18 ->  
 only IC details



Name: EHG North America (CAN)



## 1000 Balance Sheet

## LN disclosure

In 1000 local currency:	31/8/2018	31/8/2017	variance	
<b>Total assets</b>	<b>236,828</b>	<b>165,453</b>	<b>71,374</b>	
<b>Non-current assets</b>	<b>84,016</b>	<b>65,143</b>	<b>18,873</b>	
Intangible assets	60,302	53,350	6,952	<a href="#">Details s. Form 1010</a>
Tangible fixed assets	23,714	11,793	11,921	<a href="#">Details s. Form 1010</a>
Shares in associated companies	0	0	0	
Financial assets > 1 year	0	0	0	<a href="#">Details s. Form 1020</a>
Income tax receivables > 1 year	0	0	0	
Deferred tax assets	0	0	0	<a href="#">Details s. Form 2801</a>
<b>Current assets</b>	<b>152,812</b>	<b>100,310</b>	<b>52,501</b>	
Inventories	40,648	31,502	9,146	<a href="#">Details s. Form 1030</a>
Trade receivable (third-party) <= 1 year	91,124	49,283	41,841	<a href="#">Details s. Form 1040</a>
Receivables due from related parties <= 1 year and > 1 year	14,559	3	14,555	<a href="#">Details s. Form 1050</a>
Financial assets (third-party) <= 1 year	0	15,414	-15,414	<a href="#">Details s. Form 1020</a>
Income tax receivables	0	0	0	
Other assets and deferred expenses <= 1 Jahr	6,341	3,922	2,419	<a href="#">Details s. Form 1060</a>
Cash and cash equivalents	140	185	-46	
Unpaid called-capital	0	0	0	
<b>Equity and liabilities</b>	<b>236,828</b>	<b>165,453</b>	<b>71,374</b>	
<b>Equity</b>	<b>47,084</b>	<b>45,661</b>	<b>1,423</b>	
Subscribed capital	31,000	31,000	0	<a href="#">Details s. Form 1070</a>
Capital reserves	0	0	0	<a href="#">Details s. Form 1070</a>
Retained Earnings	16,084	14,661	1,423	<a href="#">Details s. Form 1070</a>
Minority interests	0	0	0	<a href="#">Details s. Form 1070</a>
<b>Non-current liabilities</b>	<b>7,541</b>	<b>35,846</b>	<b>-28,306</b>	
Financial liabilities (third-party) > 1 year	0	22,220	-22,220	<a href="#">Details s. Form 1080</a>
Provisions for Pensions	0	0	0	<a href="#">Details s. Form 1090</a>
Other non-current liabilities > 1 year	0	0	0	<a href="#">Details s. Form 1120</a>
Other non-current provisions > 1 year	0	0	0	<a href="#">Details s. Form 1100</a>
Deferred tax liabilities	7,541	13,627	-6,086	<a href="#">Details s. Form 2801</a>
<b>Current liabilities</b>	<b>182,203</b>	<b>83,946</b>	<b>98,257</b>	
Trade payable (third-party) <= 1 year	30,498	26,252	4,246	<a href="#">Details s. Form 1110</a>
Payables due to related parties <= 1 year and > 1 year	35,424	6,809	28,614	<a href="#">Details s. Form 1050</a>
Financial liabilities (third-party) <= 1 year	107,264	48,916	58,348	<a href="#">Details s. Form 1080</a>
Income tax liabilities	4,225	0	4,225	
Other current liabilities	1,513	387	1,126	<a href="#">Details s. Form 1120</a>
Other current provisions	3,280	1,582	1,698	<a href="#">Details s. Form 1100</a>

[Details s. Form 1041](#)

Name: EHG North America (CAN)



## 2000 Profit and loss accounts

## LN disclosure

In 1000 local currency:	2017/2018	2016/2017	variance	
Sales revenue	216,185	149,735	66,451	
Increase/decrease of work in progress and finished goods	643	4,032	-3,389	
Other capitalized own contributions	3,045	1,656	1,389	
<b>Total output</b>	<b>219,873</b>	<b>155,422</b>	<b>64,450</b>	
Other operating income	1,270	429	841	<a href="#">Details s. Form 2010</a>
Cost of materials	-133,592	-103,677	-29,915	<a href="#">Details s. Form 2020</a>
<b>Gross margin</b>	<b>86,281</b>	<b>51,745</b>	<b>34,536</b>	
Personnel expenses	-34,975	-19,806	-15,170	<a href="#">Details s. Form 2030</a>
Amortisation and Depreciation	-2,852	-6,785	3,933	
Other operating expenses	-20,919	-16,512	-4,406	<a href="#">Details s. Form 2010</a>
Result from associates (intern/BWA report)	0	0	0	
<b>Operating result</b>	<b>28,805</b>	<b>9,072</b>	<b>19,733</b>	
Financial results	-4,869	-3,629	-1,240	<a href="#">Details s. Form 2040</a>
<b>Result before income tax</b>	<b>23,936</b>	<b>5,443</b>	<b>18,493</b>	
Extraordinary income	0	0	0	
Extraordinary expenses	-5,949	0	-5,949	
<b>Result before income tax, after extraordinary result</b>	<b>17,987</b>	<b>5,443</b>	<b>12,544</b>	
Income taxes	-3,669	-1,725	-1,944	<a href="#">Details s. Form 2810</a>
<b>Result after income taxes</b>	<b>14,318</b>	<b>3,718</b>	<b>10,600</b>	
Thereof attributable to minority interests	0	0	0	
Thereof attributable to shareholders of the HYMER AG	14,318	3,718	10,600	



Name: EHG North America (CAN)

← back to Overview Forms

1010 Intangible/tangible assets movement

← back to Balance Sheet

LN disclosure	AHK (Acquisition costs)										Ium. Abschreibungen (accumulated depreciation)										Book value		
	9/1/2017	000 Default	110 AHK Zugang (Addition)	120 AHK Abgang (Deduction)	140 AHK Umbuchung (Transfer)	150 AHK Umstrukturierung (Restructuring)	198 AHK K Kons (Change of consolidation group)	199 AHK Währung (Exchange difference)	8/31/2018	9/1/2017	210 Ium. AA Zugang (Initial Addition)	215 subplanmäßig # ASA (Extraordinary add. cost)	220 Ium. AA Abgang (Disposal)	240 Ium. AA Umbuchung (Transfer)	250 Ium. AA Umstrukturierung (Restructuring)	298 Ium. AA Kreis (Change of consolidation group)	299 Ium. AA Währung (Exchange difference)	8/31/2018	8/31/2018	8/31/2017			
Development of intangible/tangible assets	83,744	0	27,988	-18,982	0	0	0	182,916	29,669	-4,279	0	8,981	0	0	0	0	-18,914	84,318	65,143				
Intangible assets	48,819	0	13,129	-3,164	0	0	0	77,482	11,949	6,777	0	3,166	0	0	0	0	-14,808	52,982	33,310				
- Patents, trade marks, industrial property and similar rights	44,748	0	0	0	0	0	0	44,748	7,319	5,257	0	0	0	0	0	0	0	13,176	31,372				
- Capitalized development expenditure	36,519	0	13,129	1,164	0	0	0	29,662	-4,052	-920	0	3,166	0	0	0	0	0	1,856	18,877				
- Goodwill	19,052	0	0	0	0	0	0	18,052	0	0	0	0	0	0	0	0	0	0	-10,052				
- Payments on intangible assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Tangible (fixed) assets	796,429	0	14,868	-7,837	0	0	0	27,648	-4,612	-2,182	0	6,808	0	0	0	0	-2,814	23,714	17,782				
- Land, similar land rights, buildings	7,342	0	2,417	1,032	0	0	0	8,749	-945	730	0	827	0	0	0	0	-848	7,901	6,387				
- Hire Vehicles (MC / C) from related parties	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
- Technical plant and machinery	6,139	0	8,119	3,389	0	0	0	18,868	3,291	-695	0	1,087	0	0	0	0	995	9,569	2,748				
- Other equipment, fixtures, furnishings and tools	6,944	0	4,104	3,218	0	0	0	8,031	4,296	677	0	2,886	0	0	0	0	-2,087	5,844	2,640				
- Payments on account and tangible assets under construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

Check 1: Default = Zero 0

Check 2: Costs Transfer = Zero 0

Depreciation acc. P/L Form 2000 -2,852

Check 3: Difference -5,426

0 < Check 4: Depreciation Transfer = Zero

To balance need to add extraordinary expenses -5,949  
 Less: FX Adjustment for Taxes 523  
 -5,426

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 black font = linked or with format

to Hire Vehicles (MC / C) from related parties (manually input):

- davon Mietfahrz. C von HYMER erworben																				
- davon Mietfahrz. MC von HYMER erworben																				
- davon Mietfahrz. C von Bärstner erworben																				
- davon Mietfahrz. MC von Bärstner erworben																				
- davon Mietfahrz. C von Carado erworben																				
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- davon Mietfahrz. MC von Lika erworben																				
- davon Mietfahrz. MC von NBI erworben																				
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- davon Mietfahrz. C von EHG UK Ltd. (Explora) erworben																				
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- davon Mietfahrz. C von 300G erworben																				

Summe 0

Name: EHG North America (CAN)



1020 Financial assets (long term+short term) + Accounts Breakdown

LN disclosure	31/8/2018	31/8/2017	variance
<i>in 1000 local currency:</i>			
<b>Financial assets &gt; 1 year</b>	0	0	0
<b>Shares in affiliated companies</b>	0	0	0
<b>Loans to associated companies &gt; 1 year</b>	0	0	0
<b>Other loans &gt; 1 year</b>	0	0	0
1024000 Other loans - gross amount	0	0	0
1024001 Other loans - interests discounting	0	0	0
1024002 Other loans - provision	0	0	0
<b>Non current securities</b>	0	0	0
<b>Trade receivable (third party), maturity &gt; 1 year</b>	0	0	0
<b>Leasing receivables (third party) &gt; 1 year</b>	0	0	0
<b>Other financial assets &gt; 1 year</b>	0	0	0
1028000 Receivables due from financial institute (e.g. insurance...) > 1 year - gross amo.	0	0	0
1028001 Receivables due from Federal Employment Agency - partial retirement, > 1 year	0	0	0
1028003 Caution deposits > 1 year - gross amount	0	0	0
1028004 Other taxes receivables > 1 year	0	0	0
1028005 Positiv fair value of derivative - not from Hedge Accounting > 1 year	0	0	0
1028006 Positiv fair value of derivative - from Hedge Accounting > 1 year	0	0	0
1028007 Sundry other assets > 1 year, gross amount	0	0	0
1028008 Other receivables (third party) - special provision/write down	0	0	0
<b>Financial assets (third party) &lt;= 1 year</b>	0	15,414	-15,414
2600000 Loans to third party <= 1 year - gross amount	0	0	0
2600001 Financial receivables due from associated companies <= 1 year - gross amount	0	0	0
2600002 Current securities <= 1 year	0	0	0
2600003 Caution deposits <= 1 year	0	0	0
2600004 Receivables from insurance <= 1 year	0	0	0
2600005 Suppliers with debt - balance <= 1 year (incl. Chassis Bonus) - old Classification L&P	0	0	0
2600007 Prepayments <= 1 year	0	0	0
2600008 Leasing receivables (third party) <= 1 year - without interest	0	0	0
2600009 Leasing receivables (third party) <= 1 year - interest	0	0	0
2600010 Positiv fair value of derivative - not from Hedge Accounting <= 1 year	0	0	0
2600011 Positiv fair value of derivative - from Hedge Accounting <= 1 year	0	15,414	-15,414
2600012 Provision for financial assets (third party) <= 1 year	0	0	0
2600013 Sundry financial assets < 1 year	0	0	0

blue font = manually input  
black font = linked or with formula

Manual disclosure

Provisions for financial assets:	8/31/2018	8/31/2017	variance
	'000	'000	'000
Opening Balance	0	0	0
Utilisation (-)	0	0	0
Reversal (-)	0	0	0
Addition (+)	0	0	0
Closing balance = calculated	0	0	0
Closing balance = acc. LN (1024002+1028008+26000)	0	0	0
<b>Check 1 = Difference</b>	0	0	0

Accounts Breakdown (single item > 50k)

	8/31/2018	8/31/2017
	'000	'000
<b>1028007 Sundry other assets &gt; 1 year, gross amount</b>	0	0
thereof		
<b>Check 2 = Difference</b>	0	0
<b>2600013 Sundry financial assets &lt; 1 year</b>	0	0
thereof		
<b>Check 3 = Difference</b>	0	0





Name: **EHG North America (CAN)** **back to Overview Forms****1031 Inventories from Intercompany 8/31/2018**blue font = manually input  
black font = linked or with formula

	Purchase costs '000	Book value '000
Hymer Caravan		
Hymer Motorcaravan		
Bürostner Caravan		
Bürostner Motorcaravan		
Carado Caravan		
Carado Motorcaravan		
Sunlight Caravan		
Sunlight Motorcaravan		
Etrusco Caravan		
Etrusco Motorcaravan		
Capron Caravan		
Capron Motorcaravan		
Laika Motorcaravan		
Niesmann Motorcaravan		
Dethleffs Caravan		
Dethleffs Motorcaravan		
LMC Caravan		
LMC Motorcaravan		
EHG North America Caravan		
EHG North America Motorcaravan		
EHG UK Ltd. (Explorer) Caravan		
EHG UK Ltd. (Explorer) Motorcaravan		
3DOG Zeltanhänger		
Zubehör Movera		
Zubehör Goldschmitt		
<b>Rental vehicles</b>		
Hymer Caravan		
Hymer Motorcaravan		
Bürostner Caravan		
Bürostner Motorcaravan		
Carado Caravan		
Carado Motorcaravan		
Sunlight Caravan		
Sunlight Motorcaravan		
Etrusco Caravan		
Etrusco Motorcaravan		
Capron Caravan		
Capron Motorcaravan		
Laika Motorcaravan		
Niesmann Motorcaravan		
Dethleffs Caravan		
Dethleffs Motorcaravan		
LMC Caravan		
LMC Motorcaravan		
EHG North America Caravan		
EHG North America Motorcaravan		
EHG UK Ltd. (Explorer) Caravan		
EHG UK Ltd. (Explorer) Motorcaravan		
<b>Total</b>	<b>0</b>	<b>0</b>

Name: EHG North America (CAN)

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## 1040 Trade receivables from third parties - Development of provisions for trade receivables

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Manual disclosure

blue font = manually input  
black font = linked or with formel

I. Special provisions for trade receivable:	8/31/2018	8/31/2017	variance
	'000	'000	'000
Opening Balance	0	0	0
Utilisation (-)	0	0	0
Reversal (-)	0	0	0
Addition (+)	0	0	0
Closing balance = calculated	0	0	0
Closing balance = acc. LN -{2400002+10260	0	0	0
Check 1 = Difference	0	0	0

II. General provisions for trade receivable	8/31/2018	8/31/2017	variance
	'000	'000	'000
Opening Balance	0	0	0
Utilisation (-)	0	0	0
Reversal (-)	0	0	0
Addition (+)	0	0	0
Closing balance = calculated	0	0	0
Closing balance = acc. LN -{2400003}	0	0	0
Check 2 = Difference	0	0	0

III. Total provisions for trade receivables:	8/31/2018	8/31/2017	variance
	'000	'000	'000
Opening Balance	0	0	0
Utilisation (-)	0	0	0
Reversal (-)	0	0	0
Addition (+)	0	0	0
Closing balance	0	0	0

## LN disclosure

In 1000 local currency:	31/8/2018	31/8/2017	variance
<b>Trade receivable (third party), maturity &gt; 1 year</b>	0	0	0
1026000 Trade receivable (third party), maturity > 1 year, - gross amount	0	0	0
1026002 Notes receivable (third party), maturity > 1 year, - gross amount	0	0	0
1026003 Trade receivable (third party), maturity > 1 year, - interest discounting	0	0	0
1026004 Trade receivable (third party), maturity > 1 year, - special provision	0	0	0
1026005 Trade receivable (third party), maturity > 1 year, - foreign exchange loss	0	0	0
1026006 Trade receivable (third party), maturity > 1 year, - receivables sold (e.g. Factoring)	0	0	0
<b>Trade receivable (third party), &lt;= 1 year</b>	91,124	49,283	41,841
2400000 Trade receivable (third party), maturity <= 1 year, - gross amount	91,124	49,283	41,841
2400001 Notes receivable (third party), maturity <= 1 year, - gross amount	0	0	0
2400002 Trade receivable (third party), maturity <= 1 year, - special provision	0	0	0
2400003 Trade receivable (third party), maturity <= 1 year, - general provision (from 15/16 not permitted)	0	0	0
2400004 Trade receivable (third party), maturity <= 1 year, - foreign exchange difference	0	0	0
2400005 Trade receivable (third party), maturity <= 1 year, - receivables sold (e.g. Factoring)	0	0	0
2400006 Trade receivable (third party), maturity <= 1 year, accrued retailer bonus	0	0	0
2400007 Suppliers with debt balance <= 1 year (no Chassis Bonus) - new Classification from fiscal year 20	0	0	0

IV. Check Reversal provisions with P&L:	2017/2018	2016/2017	variance
	'000	'000	'000
Reversal special provisions for financial assets (f. Form 1020)	0	0	0
Reversal special provisions for trade receivables third parties (f. Form 1040)	0	0	0
Reversal special provisions for receivables from related parties (f. Form 1050)	0	0	0
<b>Total reversal special provisions for receivables</b>	0	0	0
Amount acc. LN account 5440020 (f. Form 2010)	0	0	0
Check 3 = Difference	0	0	0

Reversal general provisions for trade receivables third parties (f. Form 1040)	0	0	0
Reversal general provisions for receivables from related parties (f. Form 1050)	0	0	0
<b>Total reversal general provisions for receivables</b>	0	0	0
Amount acc. LN account 5440030 (f. Form 2010)	0	0	0
Check 4 = Difference	0	0	0

V. Check Addition provisions with P&L:	2017/2018	2016/2017	variance
	'000	'000	'000
Addition special provisions for financial assets (f. Form 1020)	0	0	0
Addition special provisions for trade receivables third parties (f. Form 1040)	0	0	0
Addition special provisions for receivables from related parties (f. Form 1050)	0	0	0
<b>Total Addition special provisions for receivables</b>	0	0	0
Amount acc. LN account 6730000 (f. Form 2010)	0	0	0
Check 5 = Difference	0	0	0

Addition general provisions for trade receivables third parties (f. Form 1040)	0	0	0
Addition general provisions for receivables from related parties (f. Form 1050)	0	0	0
<b>Total Addition general provisions for receivables</b>	0	0	0
Amount acc. LN account 6730010 (f. Form 2010)	0	0	0
Check 6 = Difference	0	0	0



Name: EHG North America (CAN)

1041 Aging analysis for the trade receivables from third parties



Manual disclosure

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No.		8/31/2018 '000	8/31/2017 '000	variance '000
1	Amount of provisions for trade receivables (LN account)	0	0	0
2	Total book value after provisions	91,124	49,283	41,841
3	Total book value before provisions	91,124	49,283	41,841
4	neither impaired nor overdue	90,290	48,693	41,597
5	not impaired and overdue (in days) since 1 to 30	0	0	0
6	not impaired and overdue (in days) since 31 to 60	0	0	0
7	not impaired and overdue (in days) since 61 to 360	0	0	0
8	not impaired and overdue (in days) more than 360	834	590	244

to No. 7./8.: not impaired and overdue since 60 days

Please list debtors > 100k with explanation for non-provision adjustment (for example, mortgages, bank guarantee. )

Customer Name	Amount with non-provision (overdue since 60 days) '000	Explanation
Ry World sax sax	110 00	AR Insurance

! Attention for correct disclosure !

Check:

Total book value before provisions acc. Item No. 3	91,124	49,283
Total book value before provisions = Total of item No. 1+4+5+6+7+8	91,124	49,283
Check 1 = Difference	0	0

LN disclosure

in 1000 local currency:	31/8/2018	31/8/2017	variance
<b>Trade receivable (third party), maturity &gt; 1 year</b>	0	0	0
1026000 Trade receivable (third party), maturity > 1 year, gross amount	0	0	0
1026002 Notes receivable (third party), maturity > 1 year, gross amount	0	0	0
1026003 Trade receivable (third party), maturity > 1 year, interest discounting	0	0	0
1026004 Trade receivable (third party), maturity > 1 year, special provision	0	0	0
1026005 Trade receivable (third party), maturity > 1 year, foreign exchange loss	0	0	0
1026006 Trade receivable (third party), maturity > 1 year, receivables sold (e.g. Factoring)	0	0	0
<b>Trade receivable (third party) &lt;= 1 year</b>	91,124	49,283	41,841
2400000 Trade receivable (third party), maturity <= 1 year, gross amount	91,124	49,283	41,841
2400001 Notes receivable (third party), maturity <= 1 year, gross amount	0	0	0
2400002 Trade receivable (third party), maturity <= 1 year, special provision	0	0	0
2400003 Trade receivable (third party), maturity <= 1 year, general provision (from 15/16 not permitted)	0	0	0
2400004 Trade receivable (third party), maturity <= 1 year, foreign exchange difference	0	0	0
2400005 Trade receivable (third party), maturity <= 1 year, receivables sold (e.g. Factoring)	0	0	0
2400006 Trade receivable (third party), maturity <= 1 year, accrued retailer bonus	0	0	0
2400007 Suppliers with debt balance <= 1 year (no Chassis Bonus) - new Classification from fiscal year 2018	0	0	0

Name: EHG North America (CAN)

1050 Receivables/Payables with related parties  
+ Development of allowance for receivables with related

## LN disclosure

In 1000 local currency:	31/8/2018	31/8/2017	variance
<b>Receivables due from related parties &lt;= 1 year and &gt; 1 year</b>	<b>14,559</b>	<b>3</b>	<b>14,555</b>
<b>Trade receivables due from related parties</b>	<b>89</b>	<b>3</b>	<b>85</b>
2500000 Trade receivables due from related parties, gross amount - debtors open	89	3	85
2500001 Trade receivables due from related parties, gross amount - other open it	0	0	0
2500002 Trade receivables due from related parties - interests discounting	0	0	0
2500003 Trade receivables due from related parties - special provision	0	0	0
2500004 Trade receivables due from related parties - general provision	0	0	0
<b>Loan receivables due from related parties</b>	<b>14,470</b>	<b>0</b>	<b>14,470</b>
2501000 Loan receivables due from related parties - gross amount	14,470	0	14,470
2501001 Loan receivables due from related parties - interests discounting	0	0	0
2501002 Loan receivables due from related parties - special provision	0	0	0
<b>Clearing-account receivables due from related parties</b>	<b>0</b>	<b>0</b>	<b>0</b>
2502000 Clearing account receivables due from related parties - gross amount	0	0	0
2502001 Clearing account receivables due from related parties - interests discoun	0	0	0
2502002 Clearing-account receivables due from related parties - special provision	0	0	0
<b>Profit/Taxes Pooling receivables from related parties</b>	<b>0</b>	<b>0</b>	<b>0</b>
2503000 Profit Pooling receivables from related parties	0	0	0
2503001 VAT- Pooling receivables/payables from/to related parties	0	0	0
2503002 Income taxes- Pooling receivables/payables from/to related parties	0	0	0
<b>Payables due to related parties &lt;= 1 year and &gt; 1 year</b>	<b>35,424</b>	<b>6,809</b>	<b>28,614</b>
Trade payables due to related parties	4,173	6,809	2,636
Loan payables due to related parties	31,250	0	31,250
Clearing-account payables due to related parties	0	0	0
Profit Pooling payables due to related parties	0	0	0

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## Manual disclosure

blue font = manually input

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	8/31/2018	8/31/2017	variance
<b>I. Special provisions for receivables from related part</b>	<b>'000</b>	<b>'000</b>	<b>'000</b>
Opening Balance	0	0	0
Utilisation (-)	0	0	0
Reversal (-)	0	0	0
Addition (+)	0	0	0
Closing balance = calculated	0	0	0
Closing balance = acc. LN -(2500003+2501002+2502002)	0	0	0
Check 1 = Difference	0	0	0
<b>II. General provisions for receivables from related par</b>	<b>8/31/2018</b>	<b>8/31/2017</b>	<b>variance</b>
	<b>'000</b>	<b>'000</b>	<b>'000</b>
Opening Balance	0	0	0
Utilisation (-)	0	0	0
Reversal (-)	0	0	0
Addition (+)	0	0	0
Closing balance = calculated	0	0	0
Closing balance = acc. LN -(2500004)	0	0	0
Check 2 = Difference	0	0	0

Name: EHG North America (CAN)

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## 1060 Other assets and deferred expenses (short term) + Accounts Breakdown

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## LN disclosure

in 1000 local currency:	31/8/2018	31/8/2017	variance
<b>Other assets &lt;= 1 Jahr</b>	<b>2,341</b>	<b>2,358</b>	<b>-17</b>
VAT receivables	1,157	863	294
Other taxes receivables <= 1 year	794	731	63
Receivables due from Federal Employment Agency - partial retirement, <= 1 year	0	0	0
Receivables due from Federal Employment Agency - short time work, <= 1 year	0	0	0
Other receivables due from Federal Employment Agency <= 1 year	0	0	0
Other receivables from government grants <= 1 year	0	0	0
Receivables from employees <= 1 year	187	98	90
Sundry other assets <= 1 year	203	666	-463
<b>Deferred expenses</b>	<b>4,000</b>	<b>1,564</b>	<b>2,436</b>
2630000 Deferred expenses - Disagio results from Loanagreement	0	0	0
2630001 Deferred expenses - exhibition costs	2,956	0	2,956
2630002 Deferred expenses - Rental, Leasing and other costs	1,044	1,564	-521

## Accounts Breakdown (single item &gt; 50K)

	8/31/2018	8/31/2017
	'000	'000
<b>2620070 Sundry other assets &lt;= 1 year</b>	<b>203</b>	<b>666</b>
<i>thereof</i>		
Supplier over-payments/deposits	203	
Vehicles repurchased		666
<b>Check 1 = Difference</b>	<b>0</b>	<b>0</b>

Name: EHG North America (CAN)



1070 Equity movement

LN disclosure	Equity movement													Book value	
	8/31/2017	000 Dollars	510 Jahresabschluss (Result after income tax for the year)	520 Kapitalerhöhung (Addition in capital)	530 Erstellung in die Rücklagen (Transfer in capital reserve)	540 Auszahlungen (Dividend)	550 Minderheiten (Minority interest)	560 Erfolgsverläufe Veränderungen Ergebnis in neither profit nor loss	570 Umschreibungen (Restructuring loss)	598 K. Kreis (Exchange difference manually passed)	599 Währung AUTO AAZI (Exchange difference manually passed)	540 Current Control	8/31/2018	8/31/2017	
Development of equity	41,861	0	14,318	0	0	0	0	-12,895	0	0	0	0	47,864	41,861	
Subscribed capital	31,899	0	0	0	0	0	0	0	0	0	0	0	31,899	31,899	
Capital reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Retained Earnings	14,661	0	14,318	0	0	0	0	-12,895	0	0	0	0	18,864	14,661	
Legal reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Statutory reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Revenue from first time IFRS practice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Comprehensive Income resulting in neither profit nor loss - Part of Pension account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2203000 OCI Part of pension account - gross amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2203001 OCI Part of pension account - deferred taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Comprehensive Income resulting in neither profit nor loss - Practice Hedge account	11,329	0	0	0	0	0	0	12,895	0	0	0	0	1,565	11,329	
2204000 OCI Practice Hedge accounting - gross amount	15,414	0	0	0	0	0	0	17,501	0	0	0	0	2,087	15,414	
2204001 OCI Practice Hedge accounting - deferred taxes	-4,085	0	0	0	0	0	0	-4,606	0	0	0	0	-622	-4,085	
Other Comprehensive Income resulting in neither profit nor loss - Practice other IFRS req	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2205000 OCI Practice other IFRS regular - gross amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2205001 OCI Practice other IFRS regular - deferred taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other surplus reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Retained earnings	3,311	0	14,318	0	0	0	0	0	0	0	0	0	17,645	3,311	
Foreign currency exchange differences	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Minority interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Check 1: Default = Zero

Attention for correct disclosure !

Attention for correct disclosure !

Attention for correct disclosure !



Name: EHG North America (CAN)

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1080 Financial liabilities (long term + short term) + Accounts Breakdown

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LN disclosure	31/8/2018	31/8/2017	variance
in 1000 local currency:			
<b>Financial liabilities (third party) &gt; 1 year</b>	0	22,220	-22,220
Bonded Loan > 1 year	0	0	0
<b>Liabilities to banks &gt; 1 year</b>	0	22,220	-22,220
420000 Bankloans - nominal amount, maturity > 1 year	0	0	0
420001 Disagio from Bankloans - accruals > 1 year	0	-280	280
420002 Syndicated loan agreement > 1 year	0	22,499	-22,499
420003 Factoring on recourse base (accrued liabilities) > 1 year	0	0	0
420004 Finance Leasing (accrued liabilities) > 1 year	0	0	0
420005 Sale & Lease Back (accrued liabilities) > 1 year	0	0	0
420007 Other liabilities to banks > 1 year	0	0	0
<b>Trade payable (third-party) &gt; 1 year</b>	0	0	0
<b>Other financial liabilities &gt; 1 year</b>	0	0	0
420200 Financial liabilities to associated companies > 1 year	0	0	0
420201 Loans from third-party > 1 year	0	0	0
420202 Negativ fair value of derivative - not from Hedge Accounting > 1 year	0	0	0
420203 Negativ fair value of derivative - from Hedge Accounting > 1 year	0	0	0
420204 Accrued interest payables > 1 year	0	0	0
420205 Sundry financial liabilities > 1 year	0	0	0
<b>Financial liabilities (third-party) &lt;= 1 year</b>	107,264	48,916	58,348
Bonded Loan <= 1 year	0	0	0
<b>Liabilities to banks &lt;= 1 year</b>	87,403	48,916	38,487
Bank current accounts, maturity <= 1 year	0	0	0
<b>Bankloans, maturity &lt;= 1 year</b>	85,970	48,477	37,493
420100 Bankloans - nominal amount, maturity <= 1 year	85,970	48,477	37,493
420101 Disagio from Bankloans - accruals <= 1 year	0	0	0
420102 Syndicated loan agreement <= 1 year	0	0	0
<b>Factoring on recourse base (accrued liabilities) &lt;= 1 year</b>	0	0	0
<b>Finance Leasing (accrued liabilities) &lt;= 1 year</b>	1,433	439	994
420104 Finance Leasing (accrued liabilities) <= 1 year	1,433	439	994
4201041 Sale & Lease Back (accrued liabilities) <= 1 year	0	0	0
<b>Retailer financing (retailer business)</b>	0	0	0
<b>Other liabilities to banks &lt;= 1 year</b>	0	0	0
<b>Other financial liabilities &lt;= 1 year</b>	19,861	0	19,861
420401 Customers with credit balances <= 1 year - old classification till fiscal year 2014/2015	0	0	0
420402 Prepayments from customers <= 1 year - old classification till fiscal year 2014/2015	0	0	0
420403 Loans from third-party <= 1 year	0	0	0
420404 Negativ fair value of derivative - not from Hedge Accounting <= 1 year	0	0	0
420405 Negativ fair value of derivative - from Hedge Accounting <= 1 year	19,861	0	19,861
420406 Accrued interest payables <= 1 year	0	0	0
420407 Loan from Privatshareholder	0	0	0
420408 Sundry financial liabilities <= 1 year	0	0	0

Accounts Breakdown (Single item > 50K)	8/31/2018	8/31/2017
	'000	'000
420408 Sundry financial liabilities <= 1 year	0	0
thereof		
Check 1 = Difference	0	0

Name: EHG North America (CAN)

1090 Pension Provisions

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Manual disclosure

	2017/2018	2016/2017	variance
	'000	'000	'000
<b>I. Pension expenses:</b>			
Expenses for pension entitlements earned in the reporting year	A 0	0	0
Expenses for the accrued interest of pension obligations (= LN 7500600)	B 0	0	0
Earnings (-) / Loss (+) from Planassets	C 0	0	0
Net expense from pension obligations	0	0	0
<b>II. Pension Provisions - book value (= LN 3720000+3720001):</b>			
	8/31/2018	8/31/2017	variance
	'000	'000	'000
Opening Balance	0	0	0
Expense from pension obligations	A + B 0	0	0
Gain (-) and loss (+) from insurance actuarial Mathematics	D 0	0	0
Paid pension payments	0	0	0
Closing balance = calculated	0	0	0
Closing balance = acc. LN (3720000+3720001)	0	0	0
Check 1 = Difference	0	0	0
experience-based adjustment DBO (acc. Pension appraisal report)	0	0	0
(Minderung "-") / (deduction "-")	0	0	0
<b>III. Present value of Planassets (= LN 3720002):</b>			
	8/31/2018	8/31/2017	variance
	'000	'000	'000
Opening Balance	0	0	0
Earnings from planassets	= C 0	0	0
employer contributions	0	0	0
Gain (+) and loss (-) from insurance actuarial Mathematics for Planassets	E 0	0	0
Closing balance = calculated	0	0	0
Closing balance = - LN 3720002	0	0	0
Check 2 = Difference	0	0	0
experience-based adjustment Plan assets	0	0	0
(Minderung "-") / (deduction "-")	0	0	0
<b>IV. Provisions recognized in balance sheet:</b>			
	0	0	0

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LN disclosure - Balance Sheet

In 1000 local currency:	31/8/2018	31/8/2017	variance
Other Comprehensive Income (resulting in netting profit or loss) - Part of Pension accrual	0	0	0
3203508 OCI - Part of pension accruals - stock amount	0	0	0
3203501 OCI - Part of pension accruals - deferred taxes	0	0	0
<b>Provisions for Pensions</b>			
3720000 Present value of financed Pension accruals	0	0	0
3720001 Present value for Fund financed Pension obligation	0	0	0
3720002 Fair value of Planassets for Pension accruals and similar obligation	0	0	0

LN disclosure - P&L

In 1000 local currency:	2017/2018	2016/2017	variance
<b>Pension expenses and similar benefits</b>			
6400100 Pension payments	0	0	0
6400110 Change in Pension accruals - no interests	0	0	0
<b>Interest expenses (no cash effect)</b>			
7500500 Expenses from accrued interest of pension and similar obligation accruals	-362	-141	-221

V. Development of gain and loss from Insurance actuarial Mathematics:

V-1 Pension provision balance from Insurance actuarial Mathematics gain (+) / loss (-): '000

Opening Balance	0
Changes in the year	+ 0
Closing balance	0

Planassets balance from Insurance actuarial Mathematics gain (+) / loss (-): '000

Opening Balance	0
Changes in the year	+ 0
Closing balance	0

V-2 Equity-Reserve (OCI): total gross amount of gain (+) and loss (-) from Insurance actuarial Mathematics: '000

Opening Balance	0
Changes in the year	0
Closing balance = calculated	0
Closing balance = acc. LN 3203000	0
Check 3 = Difference	0

V-3 Equity-Reserve (OCI): deferred taxes: 25% from Form 2800

Opening Balance	0
Changes in the year	0
Closing balance = calculated	0
Closing balance = acc. LN 3203001	0
Check 4 = Difference	0

V-4 Equity-Reserve (OCI): Net amount:

Opening Balance	0
Changes in the year	0
Closing balance = calculated	0
Closing balance = acc. LN (3203000+3203001)	0
Check 5 = Difference	0

Name: **EHG North America (CAN)**



1091 **Statistical information for pension provisions**

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The impact of a change in material assumptions on the performance-oriented obligation is presented below:

		'000
Discount factor	-0,30%	0
Discount factor	+0,30%	0
Life expectancy	+ 1 Jahr	0
Expenses for pension obligations for the next financial year		0
Payments for the next financial year		0
Average maturities of the performance-oriented obligations		0 years





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1110 Trade payables to third parties + Top 3 suppliers


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## LN disclosure

in 1000 local currency:	31/8/2018	31/8/2017	variance
Trade payable (third-party) <= 1 year	30,498	26,252	4,246
4400000 Trade payable (third-party) <= 1 year, no Chassis-Bonus	30,498	26,252	4,246
4400002 Bonus from supplier <= 1 year (similar Chassis Bonus)	0	0	0
3910210 Outstanding supplier invoices (accrued accounts payable)	0	0	0
4251000 Customers with credit balances <= 1 year - new classification from fiscal year 2015	0	0	0

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Manual disclosure - Top 3 suppliers with most opening balances:

Supplier name:	Supplier's opening balance:	
	8/31/2018	8/31/2017
	'000	'000
1) Beaver Motors	3,080	-
2) Mercedes Benz Financial	226	1,433
3) El Dorado Plywood Specialties	1,842	1,815

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1120 Other liabilities (long term + short term) + Accounts Breakdown

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## LN disclosure

in 1888 local currency:	31/8/2018	31/8/2017	variance
<b>Other non-current liabilities &gt; 1 year</b>	<b>0</b>	<b>0</b>	<b>0</b>
3900120 Compensation > 1 year	0	0	0
4800000 Other personal obligation (accrued liabilities) > 1 year (incl. employer's contributed social securities)	0	0	0
4800002 Sundry other liabilities > 1 year	0	0	0
<b>Other current liabilities</b>	<b>1,513</b>	<b>387</b>	<b>1,126</b>
<b>Liabilities due to employees &lt;= 1 year</b>	<b>1,311</b>	<b>297</b>	<b>1,014</b>
Social securities payable	161	50	111
Payables to public authorities	0	0	0
VAT Payables	0	0	0
<b>Other payables due to tax authorities - no income tax and no VAT</b>	<b>41</b>	<b>40</b>	<b>1</b>
Sundry	0	0	0
3910220 External costs for annual audit / taxes consulting	0	0	0
3910230 Internal costs for annual financial statements / tax declaration / publication of the financial statement	0	0	0
4250000 Prepayments from customers <= 1 year - new classification from fiscal year 2015/2016	0	0	0
4802040 Other payables	0	0	0
<b>Deferred Income</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Accounts Breakdown (Single item &gt; 50K)


8/31/2018 8/31/2017

'000 '000

<b>A</b>	<b>4801084 Other personal obligation (accrued liabilities) &lt;= 1 year (incl. employer's contributed social securities)</b>	<b>34</b>	<b>28</b>
	<i>thereof:</i>		
	<i>Pension Payments Deducted from Employees to be remitted to pension company</i>	34	28
	<b>Check 1 = Difference</b>	<b>0</b>	<b>0</b>
<b>B</b>	<b>4802010 Payables to public authorities</b>	<b>0</b>	<b>0</b>
	<i>thereof:</i>		
	<b>Check 2 = Difference</b>	<b>0</b>	<b>0</b>
<b>C</b>	<b>4802040 Other payables</b>	<b>0</b>	<b>0</b>
	<i>thereof:</i>		
	<b>Check 3 = Difference</b>	<b>0</b>	<b>0</b>



Name: EHG North America (CAN)


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2010 Other operating income/expenses


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## LN disclosure

In 1000 local currency:	2017/2018	2016/2017	variance
<b>Other operating income</b>	<b>1,270</b>	<b>429</b>	<b>841</b>
Income from insurance compensation	0	0	0
Incomes from other accounting periods	0	0	0
5440000 Income from reversal of provisions	0	0	0
5440010 Income from receivables, which has been written off in previous years	0	0	0
5440020 Income from reversal of special provision for doubtful accounts	0	0	0
5440030 Income from reversal of general provision for doubtful accounts	0	0	0
5440040 Gains from disposal of intangible/ tangible assets (no Hired vehicles (MC / C) )	0	0	0
5440050 Gain from revaluation of intangible/tangible assets (no Hired vehicles (MC / C))	0	0	0
5440060 Income from other accounting periods	0	0	0
<b>Foreign currency exchange gains</b>	<b>1,024</b>	<b>358</b>	<b>666</b>
5450000 Foreign currency exchange gains - realized	910	471	439
5450001 Foreign currency exchange gains - unrealized	114	-113	227
5450002 Gain from valuation foreign currency derivatives on balance date	0	0	0
<b>Sundry incomes</b>	<b>246</b>	<b>71</b>	<b>175</b>
5460010 Income from investment subsidies	0	0	0
5460030 Sundry other operating income from third-party (BWA not a.o.)	246	71	175
5460040 Sundry other operating income from third-party (BWA a.o.)	0	0	0
<b>Other operating expenses</b>	<b>-20,919</b>	<b>-16,512</b>	<b>-4,406</b>
Employee benefit costs	-506	-139	-366
Rental expenses	-1,267	-1,022	-245
Maintenance/Repair/Energy expenses (not production related)	-798	-456	-342
Service expenses (not production related)	-3,456	-2,914	-543
Expenses for monetary transactions	-176	-105	-71
Selling expenses	-6,944	-5,222	-1,722
Stationery, office supplies, communicative devices	-475	-324	-151
Travel expenses, entertainment, representation	-1,437	-1,152	-285
Advertising expenses	-4,690	-4,116	-574
Insurance fees and dues	-929	-869	-60
Addition of accruals	0	0	0
Addition of provision for receivables	0	0	0
6730000 Addition of special provision for receivables	0	0	0
6730010 Addition of general provision for receivables	0	0	0
Expenses from other accounting periods	0	0	0
6740000 Losses from disposal of intangible/tangible assets (not capitalized hire vehicles as tangib	0	0	0
6740010 Losses from written off receivables (not provision)	0	0	0
6740020 Other losses from disposal/devaluation of other current assets (not securities)	0	0	0
6740030 Other expenses for other accounting periods	0	0	0
<b>Other taxes (not income tax)</b>	<b>-144</b>	<b>-139</b>	<b>-5</b>
6750000 Other taxes - vehicle taxes	0	0	0
6750010 Other taxes - land/property tax	0	0	0
6750020 Other taxes - sundry other taxes	-144	-139	-5
<b>Sundry other operating expenses</b>	<b>-98</b>	<b>-55</b>	<b>-43</b>
6760005 Vehicles costs	0	0	0
6760010 Donation	-14	-13	0
6760020 Sundry other operating expenses (BWA not a.o.)	-84	-42	-42
6760030 Sundry other operating expenses (BWA a.o.)	0	0	0
Differenz AE-Kon sonst. AE	0	0	0

Name: EHG North America (CAN)

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2020 Costs of materials

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## LN disclosure

in 1000 local currency:	2017/2018	2016/2017	variance
<b>Cost of materials</b>	<b>-133,592</b>	<b>-103,677</b>	<b>-29,915</b>
Costs of raw materials, consumables, supplies and purchased merchandise	-134,206	-99,371	-34,835
Costs of purchased services (for production)	5,915	-1,381	7,295
<b>Warranty / guarantee costs</b>	<b>-5,300</b>	<b>-2,925</b>	<b>-2,375</b>
Positionskonto - Garantiefaufwand	0	0	0
6130000 Current warranty / guarantee costs	-5,300	-2,925	-2,375
6130010 Adjustments of warranty /guarantee accruals - special accruals	0	0	0
6130020 Adjustments of warranty /guarantee accruals - general accruals	0	0	0



Name: EHG North America (CAN)


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2030 Personnel expenses


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## LN disclosure

in 1000 local currency:	2017/2018	2016/2017	variance
<b>Personnel expenses</b>	<b>-34,975</b>	<b>-19,806</b>	<b>-15,170</b>
<b>Wages</b>	-20,048	-9,558	-10,490
<b>Salaries</b>	-9,589	-6,660	-2,929
<b>Social security expenses</b>	-5,338	-3,587	-1,750
<b>Pension expenses and similar benefits</b>	0	0	0
6400100 Pension payments	0	0	0
6400110 Change in Pension accruals - no interests	0	0	0
6400120 Fees for pension insurance association	0	0	0
6400130 Pension payment for interim allowance	0	0	0
6400140 Sundry	0	0	0
<b>Leased labour</b>	0	0	0

Name: EHG North America (CAN)


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2040 Financial results


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## LN disclosure

In 1000 local currency:	2017/2018	2016/2017	variance
<b>Financial results</b>	<b>-4,869</b>	<b>-3,629</b>	<b>-1,240</b>
<b>Result from participations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Result from affiliated companies</b>	<b>0</b>	<b>0</b>	<b>0</b>
7000100 Incom from affiliated company	0	0	0
7000200 Gains from disposal of affiliated company	0	0	0
7000210 Losses from disposal of affiliated company	0	0	0
7000300 Impairment loss of affiliated company	0	0	0
7000400 Other results from of affiliated company	0	0	0
7000510 Gains/losses from transferring of profits/losses	0	0	0
<b>Result from associates (legal)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest and similar income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest income (with cash effect)</b>	<b>0</b>	<b>0</b>	<b>0</b>
7300100 Interest income from bank - received	0	0	0
7300200 Other interest income from third party - currently	0	0	0
7300300 Interest income from late payments	0	0	0
7300409 Interests income from related party	0	0	0
7300500 Currently interest income from securities, loans - received	0	0	0
7301000 Gains from disposal of securities and financial debts	0	0	0
7301100 Gains from disposal of derivative activities	0	0	0
7301120 Income from settlement-payment for interest derivate - KKV	0	0	0
7301130 Currently income from derivative activities	0	0	0
7302000 Other interest and similar income	0	0	0
<b>Interest income (no cash effect)</b>	<b>0</b>	<b>0</b>	<b>0</b>
7300110 Interest income from bank - not received / demarcation	0	0	0
7300210 Other interest income from third party - not received / demarcation	0	0	0
7300510 Currently interest income from securities, loans - not received / demarcation	0	0	0
7300600 Income from accrued interest of receivables - no cash effect	0	0	0
7301010 Income from revaluation for securities and financial debts based on fair-value on balance d	0	0	0
7301110 Gain from valuation for Interests derivatives on balance date	0	0	0
<b>Interest and similar expenses</b>	<b>-4,869</b>	<b>-3,629</b>	<b>-1,240</b>
<b>Interest expenses (with cash effect)</b>	<b>-4,486</b>	<b>-3,488</b>	<b>-998</b>
7500000 Interest expenses to bank - paid	1,587	2,356	768
7500100 Expenses for commitment commission to bank - paid	0	0	0
7500200 Interest expenses for factoring - paid	0	0	0
7500300 Other interest expenses to third party - paid	0	0	0
7500509 Interest expenses to related party	0	0	0
7501000 Losses from disposal of securities and financial debts	0	0	0
7501100 Losses from disposal of derivative activities	0	0	0
7501120 Expenses from settlement-payment for interest derivate - KKV	0	0	0
7501130 Currently expenses from derivative activities	0	0	0
7502000 Other interest and similar expenses	2,899	1,132	1,767
Difference from Expenses/income elimination in financial results	0	0	0
<b>Interest expenses (no cash effect)</b>	<b>-382</b>	<b>-141</b>	<b>-242</b>
7500010 Interest expenses to bank - not paid / accrued	382	141	242
7500110 Expenses for commitment commission to bank - not paid / accrued	0	0	0
7500210 Interest expenses for factoring - not paid / accrued	0	0	0
7500310 Other interest expenses to third party - not paid / accrued	0	0	0
7500600 Expenses from accrued interest of pension and similar obligation accruals	0	0	0
7500610 Expenses from accrued interest of other accruals / liabilities	0	0	0
7500700 Utilisation of deferred disagio for KKV	0	0	0
7501010 Expenses from revaluation for securities and financial debts based on fair value on balance	0	0	0
7501110 Losses from valuation for Interest Derivatives on balance date	0	0	0
<b>Other financial results</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other financial results - Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
7401000 Exchange gain from foreign currency revaluation for financing activities	0	0	0
<b>Other financial results - expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
7402000 Exchange loss from foreign currency revaluation for financing activities	0	0	0



Name: **EHG North America (CAN)**[back to Overview](#)2800 **Reconciliation deferred tax assets/liabilities for Form 2801**blue font = manually input  
black font = linked or with format

Differences between local GAAP, tax accounting, and IFRS on balance sheet date: 8/31/2018 Tax rate: 26.00% according to local tax law

**ATTENTION: ONLY VALUE DIFFERENCES (Differences from different reclassification are not relevant)**

		Local GAAP	tax	Difference between Local GAAP	IFRS	Difference between Tax accounting / IFRS	Temporary differences	Permanent differences	calculated deferred tax assets	Allowance for deferred tax assets	= Book value of deferred tax assets	= Book value of deferred tax liabilities
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000
<b>Assets (+)</b>												
<b>Liabilities (-)</b>												
<b>Intangible assets</b>												
	Others	31,572	0	31,572	31,572	31,572	31,572	0	0	0	0	7,893
	Capitalized development costs	19,159	0	19,159	19,159	19,159	19,159	0	0	0	0	4,790
<b>Investments</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Tangible assets</b>		23,985	20,576	3,409	23,985	3,409	3,409	0	0	0	0	852
<b>Inventories</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Trade receivables - Third party</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Receivables due from related parties</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Deferred expenses</b>		170	210	-40	170	-40	-40	0	10	0	10	0
<b>Provision for pension</b>				0		0	0	0	0	0	0	0
<b>Other provisions</b>												
	Provision for warranty	2,822		-2,822		-2,822	-2,822	0	706	0	706	0
	Provision for partial retirement	350		-350		-350	-350	0	88	0	88	0
	Provision for jubilee grants			0		0	0	0	0	0	0	0
	Provision for contingent losses			0		0	0	0	0	0	0	0
	Federal SR&ED ITCS	900		-900		-900	-900	0	225	0	225	0
	Unrealized FX Gains (Losses)			0		0	0	0	0	0	0	0
	Amounts for Derivative Hedging	19,861		-19,861		-19,861	-19,861	0	4,965	0	4,965	0
<b>Liabilities</b>				0		0	0	0	0	0	0	0
<b>Balance sheet item XXX</b>				0		0	0	0	0	0	0	0
<b>Cumulated losses brought forward</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>									5,994	0	5,994	13,535
<b>netted balance:</b>												7,541

Name: EHG North America (CAN)

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2801 Income taxes + Change of deferred tax assets/liabilities

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I. Income taxes in P&L:	2017/2018	2016/2017
	'000	'000
Income taxes for current year	4,225	0
Income taxes for prior years	0	0
= - (LN 7700010+7700100+7701010+7701100+7702010+7702100)		
Deferred tax expenses on temporary differences = - (LN 77030100+7703110)	-556	1,725
Deferred tax expenses on losses brought forward = - LN 7703120	0	0
<b>Total income taxes = acc. LN disclosure</b>	<b>3,669</b>	<b>1,725</b>

II: Deferred tax assets and liabilities according to their origin:

	8/31/2018		8/31/2017	
	Deferred tax assets	Deferred tax liabilities	Deferred tax assets	Deferred tax liabilities
	'000	'000	'000	'000
Other intangible assets	0	7,893	0	10,237
Capitalized development costs	0	4,790	0	1,667
Investments	0	0	0	0
Tangible assets	0	852	0	533
Inventories	0	0	0	0
Trade receivables - Third party	0	0	0	0
Receivables due from related parties	0	0	0	0
Deferred expenses	10	3	0	0
Provision for pension	0	0	0	0
Other provisions	5,964	0	663	4,415
Liabilities	0	0	0	0
Balance sheet item XXX	0	0	0	0
Cumulated losses brought forward	0	0	2,358	0
<b>Total deferred taxes</b>	<b>5,994</b>	<b>13,533</b>	<b>3,245</b>	<b>16,872</b>
Offsetting	= A - B	5,994	3,245	3,245
Deferred taxes in balance sheet at 31.08 (f. Form 1090)	= B	0	7,541	13,627
Changes of deferred taxes in balance sheet	= C	5,098	-6,084	0

Check 1 = Offsetting current year 0  
 Check 2 = Offsetting Prior year 0

III. Non-P&L-effect deferred taxes in equity OCI:	8/31/2018	8/31/2017
	Dr (-) Cr (+)	Dr (-) Cr (+)
	'000	'000
- from insurance actuarial Mathematics = (f. Form 1070, LN 3203001)	0	0
- from Practice Hedges accounting = (f. Form 1070, LN 3204001)	522	-4,085
- from Practice other IFRS regular = (f. Form 1070, LN 3205001)	0	0
<b>Total of non-P&amp;L-effect deferred taxes in equity OCI</b>	<b>522</b>	<b>-4,085</b>
Changes of non-P&L-effect deferred taxes in equity OCI	= D	-4,607

IV. Check with Balance sheet / P&L:	8/31/2018	8/31/2017
	'000	'000
Total changes of deferred taxes in balance sheet	= C	-6,604
thereof: Changes of deferred taxes - directly in equity OCI (non-P&L effect)	= D	-4,679
thereof: Changes of deferred taxes - in P&L = calculated	= C - D	1,725
Deferred tax expenses on temporary differences in P&L (Dr. = +)	= E	1,725
Deferred tax expenses on losses brought forward in P&L (Dr. = +)	= F	0
<b>Total deferred tax expenses = acc. P&amp;L</b>	<b>-556</b>	<b>1,725</b>
Check 3 = Difference	-324	0

Note  
 This is the amount of taxes due to the former seller KOP for the utilisation of the tax losses from the sale - so ok

LN disclosure	2017/2018	2016/2017	numbers
en 1000 local currency			
Income taxes	-1,699	-1,725	-1,699
(Effecting business items)	-4,225	0	-4,225
770001 Corporation tax / solidarity tax - Prepayment in current period - paid	0	0	0
770010 Corp. tax / solidarity tax - subsequent payment/refund for prior periods - paid/received	0	0	0
7700100 Corp. tax/solidarity tax - Reversal-Addition of accruals/receivables for prior periods - non cash effecting/determination	0	0	0
7700110 Corporation tax / solidarity tax - Addition of accruals/receivables for current periods - non cash effecting/determination	4,225	0	4,225
770100 Business tax - Prepayment in current period - paid	0	0	0
7701010 Business tax - subsequent payment/refund for prior periods - paid/received	0	0	0
7701100 Business tax - Reversal-Addition of accruals/receivables for prior periods - non cash effecting/determination	0	0	0
7701110 Business tax - Addition of accruals/receivables for current periods - non cash effecting/determination	0	0	0
770200 Other income tax - Prepayment in current period - paid	0	0	0
770210 Other income tax - subsequent payment/refund for prior periods - paid/received	0	0	0
7702100 Other income tax - Reversal-Addition of accruals/receivables in prior periods - non cash effecting/determination	0	0	0
7702110 Other income tax - Addition of accruals/receivables for current periods - non cash effecting/determination	0	0	0
<b>Deferred taxes</b>	<b>556</b>	<b>-1,725</b>	<b>2,281</b>
7701100 Deferred taxes of temporary valuation differences	0	0	0
7701110 Deferred taxes from consolidation/determination	556	1,725	2,281
7701120 Deferred taxes of losses brought forward	0	0	0

Name: **EHG North America (CAN)** back to Overview Forms**2810 Reconciliation income tax** back to GuV / P&L

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2017/2018  
'000

IFRS result before income tax (f. Form 2000)		17,987	
Income tax rate		28.00%	All companies use the group income tax rate; difference from the local tax rate should be showed as tax rate related difference (row No. 20)
Theoretical calculated tax expense		5,036	
Non-deductible expenses		169	
tax-free income		0	
Taxation differences in non-german countries		-1,006	e.g. taxation on other base instead of profit before tax.
Dividend		0	
total amount ( - )		0	
taxable thereof (for example, 5%) ( + )		0	
Tax rate related difference		-540	
Effect from changes in tax law		0	
Income taxes for prior years (f. Form 2801)		0	
thereof: from a tax audit		0	
thereof: from others (not tax audit)		0	
Unrecognised deferred tax		0	
thereof: from cumulated losses brought forward and their reversal		0	
thereof: from others		0	
Only for german companies		0	
Other tax effects (up to max. 5%)		10	0.2%
<b>Income tax expense = calculated</b>		<b>3,669</b>	
Income taxes expenses = acc. P&L (Form 2000)		3,669	
<b>Check 1 = Difference</b>		<b>0</b>	



Name: EHG North America (CAN)



2820 Cumulated losses brought forward

8/31/2018

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Attention: foreign companies: no distinction in corporate income tax and trade tax: disclosure all the taxes in column - corporate income tax

	Corporation income tax '000	Trade tax '000	Total
Income tax rate	25.0%	0.0%	According to local tax law II
<b>Cumulated losses brought forward according to tax accounting</b>			
Opening balance	12,517	0	
Utilisation (-)	-12,517	0	
Reversal (-)	0	0	
Addition (+)	0	0	
<b>Closing balance</b>	<b>0</b>	<b>0</b>	
<hr/>			
thereof in the next 3 years usable cumulated losses brought forward (acc. Planning)	0	0	
recognised deferred taxes from usable cumulated losses brought forward = calculated	0	0	0
recognised deferred taxes from usable cumulated losses brought forward = acc. Form 2801			0
<b>Check 1 = Difference</b>			<b>0</b>
<hr/>			
thereof in the next 3 years non-usable cumulated losses brought forward (acc. Planning)	0	0	0
unrecognised deferred taxes due to non-usable cumulated losses brought forward	0	0	0

Name: **EHG North America (CAN)**



**3010 Personnel statistics (according to § 267 Abs.5 HGB)**

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No. of heads, which are in an employment relationship  
without trainees, without temporary, without General manager!!!!

Stand: **8/31/2018**

Balance sheet date:	Wage earners (without Trainees)	Salary earners (without Trainees)	Total
30/11/17	572	163	735
28/02/18	481	183	664
31/05/18	568	212	780
31/08/18	650	214	864
Average	568	193	761

Balance sheet date:	Wage earners Trainees	Salary earners Trainees	Total
30/11/17	0	0	0
28/02/18	0	0	0
31/05/18	0	0	0
31/08/18	0	0	0
Average	0	0	0

Name: **EHG North America (CAN)****3020 Expenses for research and development**

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	<u>2017/2018</u>	<u>2016/2017</u>
	'000	'000
<b>A</b>		
<b><i>Expenses for research and development</i></b>		
<i>(excluding capitalized development costs)</i>		
Material costs / third-party charges	22	53
Personnel costs	374	984
<b>Total R&amp;D expenses</b>	<b>397</b>	<b>1,037</b>
<b>B</b>		
<b><i>Expenses for capitalized development costs</i></b>		
Material costs / third-party charges	2,871	1,702
Personnel costs	10,258	2,757
<b>Total R&amp;D expenses</b>	<b>13,129</b>	<b>4,459</b>
<b>A + B</b>		
<b>Total expenses for the development</b>		
Material costs / third-party charges	2,894	1,755
Personnel costs	10,632	3,741
<b>Total R&amp;D expenses</b>	<b>13,526</b>	<b>5,496</b>

Name: **EHG North America (CAN)**



3030 **Investments**

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significant single item amounts i.e. > 150k please specify,  
The other (remaining) amounts can be summarized under 'other'

	<u>2017/2018</u>
	<u>'000</u>
Examples:	
20 Tyler Leasehold Improvements	2,505
20 Tyler Line set Up	522
Molds	496
25 Reuter Equipment	643
Trailer R&D project	8,489
Kymeta Project/Communication Project	544
Aktiv S Project	951
Ford Transit Project	1,230
Lithium Battery Project	528
Unmount Air conditioner	505
Fuel Cell Project	340
Jeep Project	513
QAD Integration Project	1,982
Thomas Vector 180	200
Maxiem machine	175
Southgate Leasehold Improvements	771
Beech Equipment	522
Tools	813
Reuter drive Leaseholds	2,082
Others (single item amount < 150k)	4,175
<b>Total</b>	<b>27,988</b>
Additions acc. Development of Intangible/Tangible assets (Form 1010)	27,988
<b>Check 1 = Difference</b>	<b>0</b>

**Attention:**

Please replace our examples with your actual investment.

The total amount must be matched the additions in Development of Intangible/Tangible assets.



Name:EHG North America (CAN)

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## 3040 Contingencies


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		8/31/2018	8/31/2017
		'000	'000
I.	1 Liabilities from the issuance and transfer of bills	0	0
	<i>thereof with affiliates - consolidated:</i>	0	0
	<i>thereof with affiliates - not consolidated:</i>	0	0
	<i>thereof with companies- related:</i>	0	0
			0 please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
			0 please identify the related party name (in EHG Group EHB and all real estate companies)
	2 Liabilities from guarantees, bill and check guarantees	0	0
	<i>thereof with affiliates - consolidated:</i>	0	48,582
	<i>thereof with affiliates - not consolidated:</i>	0	0
	<i>thereof with companies- related:</i>	0	0
			0 please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
			0 please identify the related party name (in EHG Group EHB and all real estate companies)
	3 Liabilities arising from warranty contracts	0	0
	<i>thereof with affiliates - consolidated:</i>	0	0
	<i>thereof with affiliates - not consolidated:</i>	0	0
	<i>thereof with companies- related:</i>	0	0
			0 please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
			0 please identify the related party name (in EHG Group EHB and all real estate companies)
	4 Contingent liabilities from the Collateral for third party liabilities Verbindlichkeiten	0	0
	<i>thereof with affiliates - consolidated:</i>	0	0
	<i>thereof with affiliates - not consolidated:</i>	0	0
	<i>thereof with companies- related:</i>	0	0
			0 please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
			0 please identify the related party name (in EHG Group EHB and all real estate companies)
	5 Audits by tax authorities	0	0
	etc		
	<b>Total</b>	<b>0</b>	<b>0</b>
	<i>thereof with affiliates - consolidated:</i>	0	48,582
	<i>thereof with affiliates - not consolidated:</i>	0	0
	<i>thereof with companies- related:</i>	0	0
II.	from Form 3301	8/31/2018	8/31/2017
		'000	'000
	There are taking-back obligations towards financial institutions in the amount of	71,027	0
	Under factoring receivables sold, which ...		
	... were settled/booked out (non recourse base)	0	0
	... were not settled/booked out (recourse base)	0	0
III.	Land mortgage (hypothecary credit)	8/31/2018	8/31/2017
		'000	'000
	In favor of lenders registered land mortgage	0	0
	thereof valued	0	0
	Book value of collateralised by mortgages basic assets	0	0

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Name: EHG North America (CAN)


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## 3041 Retailer financing (only for Production Company)

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Financing Bank	Amount	Buy-back obligations	Factoring on recourse base	Factoring on NON recourse base
	'000	'000	'000	'000
Auto Europa Bank		0		
Commerzbank		0		
Santander		0		
Black Horse		0		
Financo				0
Wells Fargo (ex GE CDF)				0
Wells Fargo (ex GE CDF) - on recourse base			0	
Intesa Mediofactoring				0
Lombard UK				0
Peugeot				0
Postbank				0
Postbank - on recourse base			0	
S-Kreditpartner		0		
Cofiplan				0
Cofiplan - on recourse base			0	
FCA Bank				0
FCA Bank - on recourse base			0	
Sonstige (EHG NA)				0
Others - EHG NA	71,027	71,027		
...				
...				
<b>Total</b>	<b>71,027</b>	<b>71,027</b>	<b>0</b>	<b>0</b>

According to Form 1080 - Factoring on recourse base (accrued liabilities) &lt;= 1 year

0

0

Check 1 = Difference

0

Name: EHG North America (CAN)



3050 Other financial commitment

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 8/31/2018 8/31/2017  
 '000 '000

I. Commitments from rental, operating lease and heritable building using right contracts

		8/31/2018	8/31/2017	
		'000	'000	
<b>due within 1 year</b>		0	0	
<i>thereof with affiliates -</i>	<i>consolidated:</i>	0	0	
<i>thereof with affiliates -</i>	<i>not consolidated:</i>	0	0	please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
<i>thereof with companies -</i>	<i>related:</i>	0	0	please identify the related party name (in EHG Group, EHB and all real estate companies)
<b>due after 1 and till 5 years</b>		0	0	
<i>thereof with affiliates -</i>	<i>consolidated:</i>	0	0	
<i>thereof with affiliates -</i>	<i>not consolidated:</i>	0	0	please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
<i>thereof with companies -</i>	<i>related:</i>	0	0	please identify the related party name (in EHG Group, EHB and all real estate companies)
<b>due after more than 5 years (annual amount)</b>		0	0	
<i>thereof with affiliates -</i>	<i>consolidated:</i>	0	0	
<i>thereof with affiliates -</i>	<i>not consolidated:</i>	0	0	please identify the affiliate name (in EHG Group's sheet 'VU Beziehungen Übersicht', Column 'NONKO')
<i>thereof with companies -</i>	<i>related:</i>	0	0	please identify the related party name (in EHG Group, EHB and all real estate companies)
<b>Total</b>		0	0	
<i>thereof with affiliates -</i>	<i>consolidated:</i>	0	0	
<i>thereof with affiliates -</i>	<i>not consolidated:</i>	0	0	
<i>thereof with companies -</i>	<i>related:</i>	0	0	
<b>Not Related</b>				
due within 1 year		1,487	1,645	
due after 1 and till 5 years		6,809	6,040	
due after more than 5 years (annual amount)		5,193	6,468	

II. Capital commitments from the investment projects for fixed assets 0 0

Name: **EHG North America (CAN)****3060 Derivatives (interest rate / foreign currency exchange)**

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**I. Derivatives for interest rate:**

Type of contract	Nominal amount '000	Fair value '000	Maturity date			
			< 1 year '000	1-5 years '000	> 5 years '000	
<b>8/31/2018</b>						
...	0	0	0	0	0	Check 1 = Differenc 0
...	0	0	0	0	0	Check 2 = Differenc 0
<b>8/31/2017</b>						
...	0	0	0	0	0	0
...	0	0	0	0	0	0

**II. Derivatives for foreign currency exchange:**

Type of contract	Nominal amount	Fair value	Maturity date			
			< 1 year '000	1-5 years '000	> 5 years '000	
<b>8/31/2018</b>						
8/31/2018	620,114	(19,861)	(3,466)	(16,395)	0	Check 3 = Differenc 0
...	0	0	0	0	0	Check 4 = Differenc 0
...	0	0	0	0	0	Check 5 = Differenc 0
<b>8/31/2017</b>						
...	422,990	15,414	2,900	12,514		
...	0	0	0	0	0	0
...	0	0	0	0	0	0

Name: EHG North America (CAN)



3070 Government grants

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	<u>2017/2018</u>	<u>2016/2017</u>
	'000	'000
Investment grants	0	0
Investment subsidy	0	0
Grants from partial retirement agreements	0	0
Grants for short-time working	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Name: EHG North America (CAN)



### 3080 Sensitivity foreign currency - currency risks

	<u>2017/2018</u>	<u>2016/2017</u>	
	'000	'000	
Sales in GBP:	0	0	disclosur with foreign currency
Sales in USD:	185,326	116,216	disclosur with foreign currency