

CRITERIA FOR AUDIT OBLIGATIONS

| At least 2 of the 3 indicators of the financial year exceed the following conditions: | Lithuania | Latvia | Estonia | At least 1 of the 3 indicators of the financial year exceeds the following conditions: | Lithuania | Latvia | Estonia |
|---|---|--------------------|--------------------|--|--------------------|--------------------------------|--------------------|
| | Sales revenue or income in euros (28.09.2011) | >LTL 12,000,000 | >LVL 500,000 | | > EUR 2,000,000 | Sales revenue or income | |
| Total assets as of the balance sheet date in euros (28.09.2011) | >LTL 1,700,000 | >LVL 250,000 | > EUR 1,000,000 | Total assets as of the balance sheet date | | | > EUR 3,000,000 |
| Average number of employees | >50 | >25 | >30 | Average number of employees | | | >90 |

CRITERIA FOR REVIEW OBLIGATIONS

| At least 2 of the 3 indicators of the financial year exceed the following conditions: | Lithuania | Latvia | Estonia | At least 1 of the 3 indicators of the financial year exceeds the following conditions: | Lithuania | Latvia | Estonia |
|---|--------------------------------|--------|------------------|--|--------------------|--------------------------------|--------------------|
| | Sales revenue or income | | | | > EUR 1,000,000 | Sales revenue or income | |
| Total assets as of the balance sheet date | | | > EUR 500,000 | Total assets as of the balance sheet date | | | > EUR 1,500,000 |
| Average number of employees | | | >15 | Average number of employees | | | >45 |

These are the main, but not the only criteria for audit and review obligations. There are also requirements concerning certain types of companies or institutions.

If you have any questions, please do not hesitate to contact us!