



**KPMG Austria GmbH**  
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Chairman of the Audit Committee of  
**CA Immobilien Anlagen Aktiengesellschaft**  
Mechelgasse 1  
1030 Wien

Kontakt Mag. Walter Reiffenstuhl  
Mag. Gabriele Prillinger

Ref. 751/3941/4920

Vienna, 16. March 2016

### **Appointment of Auditor of CA Immobilien Anlagen AG for the year ended 31 December 2016**

Dear Mr Gregson,

In accordance with § 270 par. 1 UGB (Unternehmensgesetzbuch - Austrian Commercial Code), the supervisory board has to submit a proposal for the appointment of auditor to the annual general meeting. This proposal shall be prepared by the audit committee. Before submitting the proposal, the auditor has to report on the following issues in accordance with § 270 par. 1a UGB:

1. Any matters which could give rise to doubts about his independence or matters that could exclude the auditor from the Company and all actions taken by the auditor to ensure an independent and unprejudiced audit;
2. The participation in a quality review system;
3. A summary of the fees received from the Company in the preceding year, broken down according to the categories of services.

International Standard on Auditing 260 requires the auditor to communicate in writing

4. that the engagement team and others in the firm, as appropriate, the firm and, when applicable, KPMG member firms have complied with relevant ethical requirements regarding independence.

We therefore provide you with the following information:

1. There are no reasons which would disqualify us from the audit as described in §§ 271, 271a and 271b UGB. Measures taken to ensure our independence, in particular in respect of non-audit services (see below, item 3.), are described in the transparency report of KPMG Austria dated December 30, 2015 (chapter 3.4.2), which was prepared in accordance with § 24 Audit-Quality Assurance Act (Abschlussprüfungs-Qualitätssicherungsgesetz - A-QSG). This transparency report is published at [www.kpmg.at](http://www.kpmg.at). These measures are applied from all KPMG member firms worldwide and, in our opinion, guarantee an independent and unprejudiced audit.
  
2. In 2013, the entities of KPMG Austria participated in the external quality audit according to A-QSG. The audit of our practice according to this law was finalized in December 2013. We received an unqualified certification issued by the working group for external quality-assurance in accordance with § 14 and 15 A-QSG. Therefore, our firm is registered with the public register of the quality assurance authorities for auditors and auditing firms with our active license until December 2016.
  
3. KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft received the following fees in the preceding year (1.1.-31.12.2015) from the company (a) and components (b) controlled by the company (excluding VAT):

<b>(a) Company:</b>	<b>EUR</b>
<b>Audit, other audit service and audit related advisory services:</b>	
Audit	316.219
Other audit service	243.556
Audit related advisory services	170.618
	<b>730.392</b>

<b>(b) Components:</b>	<b>EUR</b>
<b>Audit and audit related advisory services:</b>	
Audit	95.600
	<b>95.600</b>

Other domestic and foreign KPMG member firms, insofar we have been informed, charged the following fees in the preceding year to the company and components controlled by the company:

<b>Audit and other audit service:</b>	<b>EUR</b>
Audit	778.252
Other audit service	140.699
Audit related advisory services	7.000
	<b>925.952</b>

<b>Other advisory service:</b>	<b>EUR</b>
Tax advisory service	543.951
Other advisory service	25.050
	<u><b>569.001</b></u>

3. The engagement team and others in the firm, as appropriate, the firm and, when applicable, KPMG member firms have complied with relevant ethical requirements regarding independence.

We provide you with any further information if required.

Yours sincerely,

KPMG Austria GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Copy to: CFO