

5. Auditor's report

Report on the Financial Statements

Audit Opinion

We have audited the financial statements of the

**Financial Market Authority,
Vienna.**

These financial statements comprise the statement of financial position as of 31 December 2022 and the income statement for the fiscal year then ended and the notes. The statement of costs pursuant to Article 19 FMABG was also part of our audit.

Based on our audit the accompanying financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Financial Market Authority as of 31 December 2022 and its financial performance for the year then ended in accordance with Austrian Generally Accepted Accounting Principles and the special legal provisions in Article 18 FMABG. The statement of costs pursuant to Article 19 FMABG complies with the statutory provisions.

Basis for Opinion

We conducted our audit in accordance with the Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISAs). Our responsibilities under those regulations and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Financial Market Authority in accordance with the Austrian General Accepted Accounting Principles and professional requirements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained until the date of this auditor's report is sufficient and appropriate to provide a basis for our opinion by this date.

Responsibilities of Management and of the Supervisory Board for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles and the special legal provisions in Article 18 FMABG for them to present a true and fair view of the assets, the financial position and the financial performance of the Austrian Financial Market Authority and

Financial Market Authority

for such internal controls as they determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the legal representatives are responsible for assessing the Financial Market Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Financial Market Authority or to cease operations, or has no realistic alternative but to do so.

The Supervisory Board is responsible for overseeing the Financial Market Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Austrian Standards on Auditing, which require the application of ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control,
- obtain an understanding of internal control relevant to the audit 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 Financial Market Authority's internal control,
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management,
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Financial Market Authority's ability to continue as a going concern. If we conclude that a

material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Financial Market Authority to cease to continue as a going concern,

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Supervisory Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Comments on the Management Report for the Company

Pursuant to Austrian Generally Accepted Accounting Principles, the management report is to be audited as to whether it is consistent with the financial statements and as to whether the management report was prepared in accordance with the applicable legal regulations.

Management is responsible for the preparation of the management report in accordance with Austrian Generally Accepted Accounting Principles and the special legal provisions in Article 18 FMABG.

We conducted our audit in accordance with Austrian Standards on Auditing for the audit of the management report.

Opinion

In our opinion, the management report for the Financial Market Authority was prepared in accordance with the valid legal requirements and is consistent with the financial statements.

Statement

Based on the findings during the audit of the financial statements and due to the thus obtained understanding concerning the Financial Market Authority and its circumstances no material misstatements in the management report came to our attention.

Vienna, 27 March 2023

CONTAX Wirtschaftstreuhandgesellschaft mbH
Auditing and consulting firm

Othmar Eberhart
Auditor

Werner Prenner
Auditor

This report is a translation of the original report in German, which is solely valid.

Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 par. 2 UGB (Austrian Company Code) applies to alternated versions.

II. Results of cost allocation (Rounding differences are ignored)

1. Ratios of the FMA for 2021 and 2022 pursuant to Article 19 FMABG

Accounting group	Ratios	
	2022	2021
Banking Supervision	52.92%	53.23%
Insurance Supervision	16.59%	16.48%
Securities Supervision	29.11%	28.91%
Pension Supervision	1.37%	1.38%
Total	100.00%	100.00%

2. Share of FMA entities liable to pay costs for 2021 and 2022 pursuant to Article 19 FMABG (in per cent)

Accounting group	Share of entities liable to pay costs	
	2022	2021
Banking Supervision	57.10%	55.56%
Insurance Supervision	18.30%	18.85%
Securities Supervision	23.08%	24.02%
Pension Supervision	1.51%	1.57%
Total	100.00%	100.00%

3. Overview of FMA advance payments and costs of accounting groups for 2022 pursuant to Article 19 FMABG

Accounting group	Costs 2022	Advance payments/ Lump sum	Balance 2022
Banking Supervision	€ 37,556,023.02	€ 38,257,988.00	-€ 701,964.98
Insurance Supervision	€ 12,038,584.88	€ 11,592,272.00	€ 446,312.88
Securities Supervision	€ 15,177,551.14	€ 14,291,399.00	€ 886,152.14
Pension Supervision	€ 995,703.78	€ 1,292,544.00	-€ 296,840.22
Total	€ 65,767,862.83	€ 65,434,203.00	€ 333,659.83

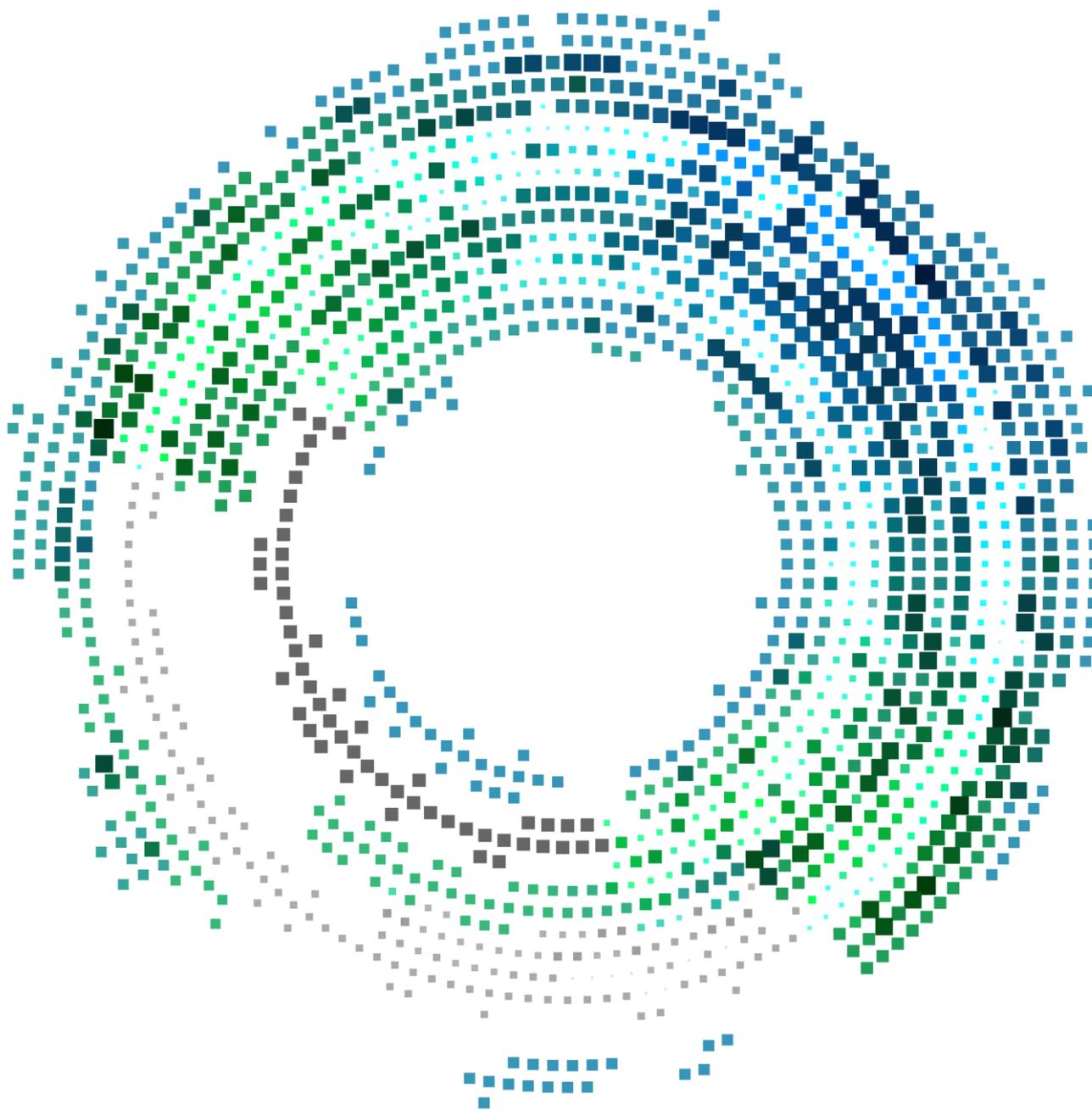
4. Overview of advance payments and costs of sub accounting groups of FMA Banking Supervision for 2022

Sub-accounting group	Costs 2022	Advance payments/ Lump sum	Balance 2022
Banking Supervision			
Pursuant to Article 69a BWG	€ 29,716,966.84	€ 30,624,746.00	-€ 907,779.16
Pursuant to Article 160 BaSAG	€ 7,242,330.36	€ 6,899,305.00	€ 343,025.36
Pursuant to Article 56 ESAEG	€ 596,725.82	€ 733,937.00	-€ 137,211.18
Banking Supervision	€ 37,556,023.02	€ 38,257,988.00	-€ 701,964.98

5. Overview of advance payments and costs of sub accounting groups of FMA Securities Supervision for 2022

Sub-accounting group Securities Supervision	Costs 2022	Advance payments/ Lump sum	Balance 2022
Institutions subject to reporting obligations	€ 4,816,606.75	€ 4,644,669.00	€ 171,937.75
Issuers	€ 4,380,080.56	€ 4,047,156.00	€ 332,924.56
Investment service providers/investment firms	€ 4,233,714.95	€ 3,741,053.00	€ 492,661.95
Market infrastructure *)	€ 500,000.00	€ 500,000.00	€ 0.00
Clearing members	€ 81,754.24	€ 86,268.00	-€ 4,513.76
Managers of collective portfolios	€ 1,134,161.53	€ 1,243,931.00	-€ 109,769.47
Administrators	€ 31,233.12	€ 28,322.00	€ 2,911.12
Securities Supervision	€ 15,177,551.14	€ 14,291,399.00	€ 886,152.14

*) No pre-payment pursuant to Article 19 para. 5 FMABG has been prescribed. The parties liable to pay costs paid a lump sum amount in 2022



Financial Market Authority

Otto-Wagner-Platz 5
1090 Vienna

Annual Financial Statements as of 31.12.2022

Deloitte Tax Wirtschaftsprüfungs GmbH

To
Finanzmarktaufsichtsbehörde
Otto-Wagner-Platz 5
1090 Vienna

Report on the Compilation of Financial Statements as of 31 December 2022

We have been engaged to compile the following financial statements of Finanzmarktaufsichtsbehörde as of 31 December 2022 – consisting of the balance sheet, the income statement, and the notes – on the basis of the accounting and the inventory as well as the provisions of applicable accounting and valuation methods.

The submitted documentation, accounting and inventory records – the regularity or plausibility of which we did not check in compliance with our engagement – as well as the information provided to us served as the basis for the compilation of the financial statements. You are responsible for the preparation of the inventory and the financial statements pursuant to the Austrian Commercial Code and the supplementary provisions of the Company's Articles of Association.

We **did not perform either an audit, a review** of the financial statements or an assurance engagement or agreed-upon procedures and, therefore, do not provide an assurance (confirmation) on financial statements.

You are responsible for the accuracy as well as the exhaustiveness of the documentation and information provided to us. The **representation letter** signed by you, in which the company's management confirms that it has provided to us all documents and information required to compile financial statements that offer a true and fair view of the financial position and performance of the company, has been taken to our files.

The compilation engagement was carried out under the provisions of the **expert opinion KFS/RL 26 "Principles for the Compilation of Financial Statements"**. The General Conditions of Contract for the Public Accounting Professions (AAB), issued by the Austrian Chamber of Tax Advisors and Auditors (KSW), a copy of which is attached, shall apply to this compilation engagement.

Any distribution to third parties of the financial statements compiled by us is only permissible upon inclusion of the compilation report.

If the financial statements compiled by us are distributed to any third parties, the provisions stipulated in Point 7. AAB for the Public Accounting Professions of KSW on the liability vis-à-vis third parties shall apply (limitation of liability to the tenfold of the minimum insurance sum of the professional liability insurance according to Section 11 of the Act on Professions in the Field of Public Accounting (WTBG)).

This English translation of the compilation report is presented for the convenience of the reader only and the German wording is the only legally binding version.

Balance sheet as at 31 December 2022

(amounts in EUR)

(rounding differences from previous year disregarded)

<u>Assets</u>		Previous year EUR thousands		<u>Liabilities</u>		Previous year EUR thousands
A. FIXED ASSETS				A. RESERVES PURSUANT TO FMABG		
I. <u>Intangible assets</u>				1. Reserve pursuant to Article 20 FMABG	3,714,317.49	3,634
1. industrial property rights and similar rights and licences in such rights	237,367.41	349		2. Reserve pursuant to Article 23a FMABG	<u>869,603.28</u>	<u>554</u>
II. <u>Tangible assets</u>					4,583,920.77	4,188
1. Buildings on third-party land	1,156,917.30	1,183		B. PROVISIONS		
2. Other equipment, operating and office equipment	2,042,701.97	<u>1,005</u>		1. Provisions for severance pay	2,651,539.48	2,541
	<u>3,199,619.27</u>	<u>2,188</u>		2. Other provisions	<u>10,159,832.80</u>	<u>9,482</u>
	3,436,986.68	2,537			12,811,372.28	12,024
B. CURRENT ASSETS				C. LIABILITIES		
I. <u>Services not yet invoiced to entities liable to pay costs</u>	65,267,862.83	60,303		1. Advance payments received pursuant to Article 19 FMABG	69,307,719.75	69,530
II. <u>Receivables and other assets</u>				<i>Amount becoming due and payable within one year</i>	69,307,719.75	69,530
1. Trade receivables	2,244,080.20	1,119		<i>Amount becoming due and payable after more than one year</i>	0.00	0
<i>Amounts becoming due and payable after more than one year</i>	0.00	0		2. Trade payables	22,649,679.17	22,377
2. Other receivables and assets	424,871.86	846		<i>Amount becoming due and payable within one year</i>	12,174,679.17	11,717
<i>Amounts becoming due and payable after more than one year</i>	<u>0.00</u>	<u>0</u>		<i>Amount becoming due and payable after more than one year</i>	10,475,000.00	10,660
	2,668,952.06	1,966		3. Other liabilities	3,668,295.53	3,610
III. <u>Securities and shares</u>				<i>Taxes</i>	815,906.62	740
1. Austrian government securities	0.00	12,000		<i>Social security and similar obligations</i>	893,345.11	835
				<i>Actual cost accounting for previous yeats</i>	1,342,234.52	1,001
IV. <u>Cash at bank and in hand</u>	<u>40,203,399.59</u>	<u>33,498</u>		<i>Other</i>	616,809.28	1,035
	108,140,214.48	107,767		<i>Amount becoming due and payable within one year</i>	3,668,295.53	3,610
				<i>Amount becoming due and payable after more than one year</i>	0.00	0
C. PREPAID EXPENSES	1,461,386.34	1,450			95,625,694.45	95,518
	<u>113,038,587.50</u>	<u>111,754</u>		<i>Amount becoming due and payable within one year</i>	85,150,694.45	84,858
				<i>Amount becoming due and payable after more than one year</i>	10,475,000.00	10,660
				D. DEFERRED INCOME	17,600.00	25
					<u>113,038,587.50</u>	<u>111,754</u>

Vienna, 27 March 2023

signed by hand by Helmut Ettl

signed by hand by Eduard Müller

Income Statement for the Financial Year
from 01.01.2022 to 31.12.2022
(Amounts in EUR)
(Rounding differences from previous year disregarded)

		Previous year EUR thousands
1. Federal Government contribution pursuant to FMABG	5,100,000.00	4,500
2. Share of entities liable to pay costs		
a) Share of entities liable to pay costs (not yet chargeable)	65,267,862.83	60,303
b) Share of entities liable to pay costs (charged)	<u>500,000.00</u>	<u>500</u>
	65,767,862.83	60,803
3. Income from fees and allocation of costs	6,108,685.94	8,302
4. Other operating income		
a) Income from the disposal of fixed assets	0.00	9
b) Income from the reversal of provisions	649,477.33	544
c) Other	<u>708,822.48</u>	<u>269</u>
	1,358,299.81	822
5. Personnel expenses		
a) Salaries	-40,236,769.23	-37,987
b) Social security costs	-10,851,604.99	-10,159
<i>Expenses for old-age provision</i>	-1,768,328.15	-1,683
<i>aa) Expenses for severance pay and contributions to corporate staff provision funds</i>	-862,389.17	-647
<i>bb) Cost of statutory social security, payroll-related taxes and mandatory contributions</i>	-7,887,826.94	-7,591
<i>cc) Other social security costs</i>	<u>-333,060.73</u>	<u>-237</u>
	-51,088,374.22	-48,146
6. Amortisation and write-downs of intangible assets, depreciation and write-downs of tangible assets	-1,341,846.85	-1,165
7. other operating expenses		
a) Costs pursuant to Article 79 para. 4b BWG - Banking Supervision	-8,000,000.00	-8,000
b) Costs pursuant to Article 182 para. 7 VAG - Insurance Supervision	-75,000.00	-180
c) Costs pursuant to Article 3 para. 5 BaSAG - Bank Recovery/Resolution	-2,000,000.00	-2,000
d) Costs pursuant to Article 6 para. 6 ESAEG - Deposit Guarantees	-400,000.00	-480
e) Other	<u>-15,017,563.65</u>	<u>-13,919</u>
	-25,492,563.65	-24,579
8. Subtotal of items 1 to 7	412,063.86	537
9. Other interest income	132,728.17	0
10. Interest expenses	-148,598.05	-140
11. Subtotal of items 9 to 10	-15,869.88	-140
12. Release of reserves pursuant to FMABG	0.00	359
13. Appropriation to reserves pursuant to FMABG	-396,193.98	-756
14. PROFIT OR LOSS FOR THE YEAR	<u>0.00</u>	<u>0</u>

Vienna, 27 March 2023

signed by hand by Helmut Ettl

signed by hand by Eduard Müller

NOTES
pursuant to Article 236 UGB

(amounts in €)

A. GENERAL INFORMATION

1. The FINANCIAL MARKET AUTHORITY (FMA) is an institution under public law and was established by the Financial Market Authority Act (FMABG; *Finanzmarktaufsichtsbehördengesetz*) (Federal Law Gazette I No. 97/2001) on 22 October 2001. The official competence of the FMA commenced on 1 April 2002. The FMA is in charge of banking supervision, insurance supervision, securities supervision and pension supervision.

As at 31 March 2002, the Austrian Securities Authority was incorporated into the FMA by way of universal legal succession pursuant to Article 1 of the Securities Supervision Act (WAG; *Wertpapieraufsichtsgesetz*).

2. The financial statements have been prepared in conformity with the generally accepted accounting principles and the general principle of giving a true and fair view of the net assets, financial position and results of operations. In accordance with Article 18 FMABG, the provisions of the Corporate Code (UGB; *Unternehmensgesetzbuch*) were applied accordingly to the present financial statements.
3. The accounting policies applied to the individual items of the financial statements were based on the general provisions of Articles 193 to 211 UGB, taking the special provisions for large corporations into account.
4. The financial statements were prepared in accordance with the going concern principle.
5. Where a value was determined on the basis of an estimate, those estimates were based on prudent assessment. Where empirical values were available, the assessment was based on those values.

B. INFORMATION ON THE BALANCE SHEET INCLUDING THE DESCRIPTION OF THE ACCOUNTING POLICIES

1. Fixed assets

The changes in fixed assets and the breakdown of the annual depreciation according to individual items can be seen in the Annex to the Notes (Changes in fixed assets).

Depreciation is calculated on a straight-line basis.

The useful life of the individual asset groups is as follows:

- | | |
|---|---------------|
| 1. Industrial property and similar rights
and licences in such rights: | 3 years |
| 2. Buildings on third-party land: | 8 to 16 years |
| 3. Other equipment, operating and office equipment: | 3 to 10 years |

There was no need for depreciation pursuant to Article 204 para. 2 UGB as there was no impairment loss.

The low-value assets pursuant to Article 13 of the Income Tax Law (EStG; *Einkommensteuergesetz*) with individual acquisition values of less than € 800.00 each (previous year: € 800.00) were reported as disposals in their year of acquisition.

The Improvements to leased buildings include a landlord subsidy, taking account of the pro rata reduction in depreciation, for the renovation of the conference room in the amount of € 17 759.18 (previous year: € 20k), and for the renewal of the ventilation system in the staff canteen in the amount of € 90 000.00 (previous year: € 64k) as at 31 December 2022.

Additions to the assets were valued at cost; disposals of assets were recognised at carrying amounts.

Development of carrying amounts:

	Carrying amount as at 1 Jan.2022	Additions	Carrying amount of asset disposals	Depreciation	Carrying amount as at 31 Dec.2022
Intangible assets					
Industrial property and similar rights and licences in such rights	349,250.46	133,837.82	638.52	245,082.35	237,367.41
Other IT software	336,890.46	12,999.64	638.52	236,015.72	213,235.86
Electronic filing system	12,360.00	16,038.18	0.00	7,946.63	20,451.55
Website	0.00	4,800.00	0.00	120.00	3,680.00
Tangible assets					
Buildings on third-party land	1,183,146.19	156,006.57	0.00	182,235.46	1,156,917.30
Improvements to leased buildings (Otto Wagner Pl.)	1,154,389.15	156,006.57	0.00	172,854.54	1,137,541.18
Dedicated lines	28,757.04	0.00	0.00	9,380.92	19,376.12
Other equipment, operating and office equipment	1,005,063.19	1,837,369.01	868.39	798,861.84	2,042,701.97
IT equipment (hardware)	744,576.34	1,683,517.85	0.00	692,295.62	1,735,798.57
Office furniture	91,609.48	46,896.36	0.00	28,069.99	110,435.85
Other office equipment	54,849.59	106,006.80	868.39	50,565.17	109,422.83
Office machines, devices and systems	114,027.78	948.00	0.00	27,931.06	87,044.72
Low-value assets	0.00	115,667.20	0.00	115,667.20	0.00
Total	2,537,459.84	2,242,880.60	1,506.91	1,341,846.85	3,436,986.68

2. Intangible assets

	31 Dec. 2022	31 Dec. 2021
I. Services not yet invoiced to entities liable to pay costs	65,267,862.83	60,303,415.71
II. Receivables and other assets	2,668,952.06	1,965,572.26
III. Securities and shares	0.00	12,000,000.00
IV. Cash at bank and in hand	40,203,399.59	33,497,800.01
Total	108,140,214.48	107,766,787.98

I. Services not yet invoiced to entities liable to pay costs

This item comprises the expenses still to be borne by the entities liable to pay costs pursuant to Article 19 FMABG in the amount of € 65 267 862.83 (previous year: € 60 303k); specifically overall costs minus the federal grant pursuant to Article 19 para. 4 FMABG, authorisation fees pursuant to Article 19 para. 10 FMABG, as well as other income. The statement of costs is prepared according to the procedures stipulated under Article 19 FMABG.

In accordance with Article 19 FMABG, the FMA apportions cost shares as directly as possible to the accounting groups of banking supervision, insurance supervision, securities supervision and pension supervision. Costs that cannot be directly allocated are apportioned to the accounting groups based on the ratio of directly allocable costs (Article 19 para. 2 FMABG).

The 2022 cost shares for the four accounting groups are as follows:

	31 Dec.2022	31 Dec.2021
1. Banking Supervision costs	37,556,023.02	33,782,286.61
2. Insurance Supervision costs	12,038,584.88	11,460,615.15
3. Securities Supervision costs	15,177,551.14	14,603,578.47
4. Pension Supervision costs	995,703.78	956,935.48
Total	65,767,862.83	60,803,415.71

Rounding differences are ignored.

After deduction of the costs of € 500 000.00 (previous year: € 500k), for the sub-accounting group Market Infrastructure in the Securities Supervision accounting group that were already charged in 2022, an amount of € 65 267 862.83 (previous year: € 60 303k) remains to be charged.

The allocation of costs to the individual entities liable to pay costs, and the offsetting against the advance payments made by these entities in the 2022 financial year, are based on the reference data as listed in the relevant supervisory laws and reported to the FMA; this data only becomes available once the financial statements have been prepared.

II. Receivables and other assets

This item comprises the following sub-items:

	31 Dec. 2022	31 Dec.2021
1. Trade receivables	2,244,080.20	1,119,113.32
2. Other receivables and assets	424,871.86	846,458.94
Total	2,668,952.06	1,965,572.26

1. Trade receivables

The receivables amounting to € 2 244 080.20 (previous year: € 1 119k) are carried at nominal values and show a residual maturity of less than a year. Specific allowances were recognised for identifiable risks in the measurement of receivables.

No trade receivables pursuant to Article 74 para. 5 no. 2 of the Bank Recovery and Resolution Act (BaSAG; *Bankensanierungs- und Abwicklungsgesetz*) were posted in 2022 (previous year: € 204k).

Receivables of € 2 504 817.09 (previous year: € 1 073k) are still being carried from the actual cost accounting of previous years. Specific allowances of € 161 832.09 (previous year: € 80k) as well as a general allowance of € 98 904.80 (previous year: € 78k) were recognised for receivables from actual cost accounting. The general allowance of € 78 331.00 established in 2021 constitutes a specific allowance due to it being based on a detailed statement of the individual entities liable to pay costs as at 31 December 2022, and was adjusted accordingly to its actual value of € 89 000.00.

Valuation allowances developed as follows:

As at 1 Jan. 2022	€ 158,050.09
Allocation	€ 110,323.80
Use	-€ 4,137.00
Release	-€ 3,500.00
As at 31 Dec. 2022	€ 260,736.89

2. Other receivables and assets

Other receivables totalling € 424 871.86 (previous year: € 846k) mainly include receivables from orders imposing fees, administrative penalties, penalty interest, trustee fees, credit interest, as well as transitory items in relation to the ELAK electronic filing system.

The specific allowance for Other receivables, administrative penalties and coercive penalties amounts to € 3 800.00 (previous year: € 3k).

III. Securities and shares

The investment in Austrian government securities ended on 13 January 2022; they were last recorded in 2021 in the amount of € 12 000 000.00.

IV. Cash at bank and in hand

As at 31 December 2022 the Financial Market Authority held liquid assets in the amount of € 40 203 399.59 (previous year: € 33 498k). The year-on-year increase is primarily attributable to the investment in Austrian government securities expiring (see Point B.III. above).

3. Prepaid expenses

The item Prepaid expenses amounting to € 1 461 386.34 (previous year: € 1 450k) comprises in particular prepaid expenses for rent, insurance expenses, royalties and maintenance fees, membership fees, as well as subscriptions.

4. Reserve pursuant to FMABG

1. Reserve pursuant to Article 20 FMABG

Article 20 FMABG specifies the option of establishing a reserve in the amount of 1% of the FMA's total costs based on the latest adopted financial statements as at 31 December 2021. The maximum amount of the reserve may not, however, exceed 5% of the FMA's total costs based on the latest adopted financial statements as at 31 December 2021.

The allocation to the reserve pursuant to Article 20 FMABG amounts to € 80 188.48 (previous year: € 360k) for 2022; the reserve pursuant to Article 20 FMABG therefore totalled € 3 714 317.49 (previous year: € 3 634k) as at 31 December 2022.

2. Reserve pursuant to Article 23a para. 8 FMABG (regulatory sandbox)

In accordance with Article 23a para. 8 FMABG, the Government makes a ring-fenced contribution of € 500 000.00 (previous year: € 500k), which is to be used by the FMA to cover the costs of the regulatory sandbox. Any surplus will have to be allocated to a reserve. The costs for 2022 amounted to € 183 994.50 (previous year: € 103k), which is why an amount of € 316 005.50 (previous year: € 397k) was allocated to the reserve. The total reserve amounted to € 869 603.28 (previous year: € 554k) as at 31 December 2022.

Please refer to Point 1. Federal Government contribution pursuant to FMABG/Information on the income statement for more information on the Federal Government's contribution of € 500 000.00 (previous year: 500k).

5. Provisions

Provisions are established taking the prudent person principle pursuant to Article 211 para. 1 UGB into account.

	31 Dec. 2022	31 Dec.2021
I. Provisions for severance pay	2,651,539.48	2,541,120.95
II. Other provisions	10,159,832.80	9,482,444.99
Total	12,811,372.28	12,023,565.94

I. Provisions for severance pay

Change:	31 Dec. 2022	31 Dec. 2021
As at 1 Jan. 2022	2,541,120.95	2,550,968.95
Use	-112,989.60	-94,399.12
Allocation/Reversal	223,408.13	84,551.12
As at 31 Dec. 2022	2,651,539.48	2,541,120.95

The provisions for severance pay were calculated as in the previous year in accordance with actuarial principles using the entry age normal method and taking account of the current actuarial assumptions for pension insurance "AVOe 2018-P" (previous year: AVOe 2018-P). These assumptions are based on an interest rate of 1.44% (previous year: 1.35%) and a salary increase of 4.00% (previous year: 3.00%). The assumed interest rate corresponds to a 7-year average rate for a residual maturity of 15 years. The retirement age was assumed to be the pension age as set forth in the General Social Insurance Act (ASVG; *Allgemeines Sozialversicherungsgesetz*), also applying the transitional provisions of the Budget Accompanying Act 2003 (BBG 2003; *Budgetbegleitgesetz*). The raised retirement age for women as of 2024 was taken into account.

The provision for severance pay relates to employees and contractual employees of the FMA. Any allocations to or reversals of the provision are posted under Personnel expenses.

As at 31 December 2022, 43 (previous year: 47) employees were entitled to severance pay claims, with a provision having to be established for those claims. Of these employees, 15 (previous year: 16) have already transferred to the new severance pay scheme. Severance pay claims have been "frozen" for those employees as per the date of their transfer.

II. Other provisions

Other provisions were determined in accordance with the prudent person principle and include all risks identifiable as at the balance sheet date and all liabilities as yet uncertain in terms of their amount or reason, all contingent losses from pending business, as well as expenses that are essential in accordance with sound business judgement. These provisions were recognised with their respective settlement amounts.

Provision for anniversary bonuses

	As at 1 Jan.2022	Use	Reversal	Allocation	As at 31 Dec.2022
Anniversary bonuses	118,639.00	0.00	0.00	103,796.00	222,435.00
Provisions for annual bonuses	2,321,880.03	2,314,182.06	0.00	2,400,383.88	2,408,081.85
Unused holiday entitlement	4,838,338.41	1,310,337.46	0.00	1,406,079.04	4,934,079.99
Overtime to be paid	45,523.65	45,523.65	0.00	34,835.14	34,835.14
Additonal hours	283,541.27	23,750.60	0.00	9,849.42	269,640.09
Remaining other provisions	1,545,221.67	833,286.26	230,158.50	1,511,351.53	1,993,128.44
Provision actual costs Banking Supervision 2020	329,300.96	0.00	329,300.96	0.00	0.00
Provision actual costs Banking Supervision 2021	0.00	0.00	0.00	297,632.29	297,632.29
Total	9,482,444.99	4,527,080.03	559,459.46	5,763,927.30	10,159,832.80

The provision for anniversary bonuses was calculated as in the previous year in accordance with actuarial principles using the entry age normal method and taking account of the current actuarial assumptions for pension insurance "AVOe 2018-P" (previous year: AVOe 2018-P). These assumptions are based on an interest rate of 1.44% (previous year: 1.35%) and a salary increase of 4.00% (previous year: 3.00%). The assumed interest rate corresponds to a 7-year average rate for a residual maturity of 15 years. The retirement age was assumed to be the pension age as set forth in the ASVG, also applying the transitional provisions of the BBG 2003. The raised retirement age for women as of 2024 was taken into account. For contractual employees non-wage labour costs were recognised at a rate of 3.7% (previous year: 3.9%) and social security contributions on a pro rata basis.

Provision for annual bonuses

Provisions were made for annual bonuses, based on the percentage of employees' gross monthly salary to be paid if agreed targets are reached or exceeded.

Provision for unused holiday entitlement

This provision was set aside for obligations relating to holiday entitlement that had not been used up by the reporting date.

Provision for overtime to be paid

This provision covers overtime hours that have been worked but will only be paid in 2023.

Provision for additional hours

This item is for employees' additional working time that will not be paid but transferred to the following year, subject to a maximum limit of 16 hours.

The remaining other provisions comprise the following items:

Maintenance and other IT expenses	742,866.12
IT investments	608,920.94
Operating expenses	244,479.87
Consulting costs an external services	185,537.83
Exemption levy for non-employment of disabled persons	73,569.00
Expenses FMA Annual Report	66,680.00
Personnel expenses	55,000.00
Other expenses	16,074.68
Total	1,993,128.44

As in the previous year, these other provisions do not include any provisions established for the long term.

Provision for actual costs of Banking Supervision in 2020:

The provision established pursuant to Article 69a BWG in one financial year must be reversed in the following financial statements of the FMA, i.e. the provision established in the 2021 financial statements for the actual costs incurred in 2020 was reversed/used in the 2022 financial statements of the FMA; by way of derogation to Article 19 para. 4 FMABG, the resulting income is only to be deducted from the costs of accounting group 1.

Provision for actual costs of Banking Supervision in 2021:

Pursuant to Article 69a BWG the difference between the calculated cost shares and the minimum amounts to be paid by the credit institutions for 2021 is to be allocated to a provision in the 2022 financial statements.

6. Liabilities

The liabilities are computed with the settlement amount taking the prudent person principle into account. All liabilities, with the exception of some amounts to be repaid to the OeNB (see Point 6.II.), have a residual maturity of up to one year.

	31 Dec. 2022	31 Dec. 2021
I. Advance payments received (Article 19 FMABG)	69,307,719.75	69,530,382.75
II. Trade payables	22,649,679.17	22,377,012.31
III. Other liabilities	3,668,295.53	3,610,301.77
Total	95,625,694.45	95,517,696.83

I. Advance payments received pursuant to Article 19 FMABG

	31 Dec. 2022	31 Dec.2021
Prepayments by entities payment notices	64,934,203.00	65,259,850.00
Advance payments from entities following year	4,505,911.50	4,466,919.50
Specific allowance for receivables advance payments	1,500.00	1,250.00
Receivables/excess payments by entities advance payments	-133,894.75	-197,636.75
Total	69,307,719.75	69,530,382.75

Amounts becoming due and payable within one year: € 69 307 719.75 (previous year: € 69 530k).

For the 2022 financial year, the entities liable to pay costs had to make advance payments in the amount of € 64 934 203.00 (previous year: € 65 260k) as prescribed by administrative decision. Specific allowances of € 1 500.00 (previous year: € 1k) were recognised for the amounts not yet paid.

The 2022 advance payments are compared with the cost share to be borne by the entities liable to pay costs within the scope of preparing the statement of costs. The resulting difference is either charged or repaid to the entities.

As at 31 December 2022, € 4 505 911.50 (previous year: € 4 467k) had already been paid in advance for the 2023 financial year.

II. Trade payables

Trade payables comprise the following items:

	31 Dec. 2022	31 Dec.2021
Mand. OeNB costs pursuant to Article 79 para. 4b BWG	16,000,000.00	16,000,000.00
Mand. OeNB costs pursuant to Article 3 para. 5 BaSAG	4,000,000.00	4,000,000.00
Mand. OeNB costs pursuant to Article 6 para. 6 ESAEG	878,154.19	975,749.13
Mand. OeNB costs pursuant to Article 182 para. 7 VAG	246,762.04	349,208.20
Summary account trade payables	1,099,008.77	977,302.47
Incoming invoices not yet received	425,754.17	74,752.51
Total	22,649,679.17	22,377,012.31

Amounts becoming due and payable within one year: € 12 174 679.17 (previous year: € 11 717k).

Amounts becoming due and payable after more than one year: € 10 475 000.00 (previous year: € 10 660k).

For 2021 (to be reimbursed by 31 March 2023 each)

Reimbursement amounts pursuant to Article 79 para. 4b BWG – € 8 000 000.00

Reimbursement amounts pursuant to Article 182 para. 7 VAG – € 171 762.04

Reimbursement amounts pursuant to Article 3 para. 5 BaSAG – € 2 000 000.00

Reimbursement amounts pursuant to Article 6 para. 6 ESAEG – € 478 154.19

For 2022 (to be reimbursed by 31 March 2024 each)

Reimbursement amounts pursuant to Article 79 para. 4b BWG – € 8 000 000.00

Reimbursement amounts pursuant to Article 182 para. 7 VAG – € 75 000.00

Reimbursement amounts pursuant to Article 3 para. 5 BaSAG – € 2 000 000.00

Reimbursement amounts pursuant to Article 6 para. 6 ESAEG – € 400 000.00

The incoming invoices not yet received are for trade payables of 2022.

III. Other liabilities

	31 Dec. 2022	31 Dec.2021
Taxes	815,906.62	739,540.41
Social security and similar obligations	893,345.11	835,470.57
Actual cost accounting for previous years	1,342,234.52	1,000,626.00
Others	616,809.28	1,034,664.79
Total	3,668,295.53	3,610,301.77

Composition of liabilities relating to taxes	31 Dec. 2022	31 Dec.2021
Offset account tax office non-wage costs	781,863.41	721,198.81
Amount payable to tax office	30,571.21	14,931.60
Municipality of Vienna	3,472.00	3,410.00
Total	815,906.62	739,540.41

The liabilities relating to social security amount to € 893 345.11 (previous year: € 835k) and are primarily comprised of contributions to the district health insurance funds.

Liabilities carried from the actual cost accounting of previous years and amounting to € 1 342 234.52 (previous year: € 1,001k) essentially cover balances from the allocation of costs that are due to the entities liable to pay costs. The FMA repays such balances to the entities liable to pay costs upon being requested to do so by the entities.

The remaining Other liabilities totalling € 616 809.28 (previous year: € 1 035k) are mainly composed of fees and self-balancing items that the FMA collects and then passes on to the competent authority.

Expenses in the amount of € 605 996.46 (previous year: € 567k) that will only become due after the balance sheet date are also included here.

7. Deferred income

	31 Dec. 2022	31 Dec.2021
Deferred Income	17,600.00	25,020.00
Total	17,600.00	25,020.00

The item of Deferred income shows the prepayments on authorisation fees for investment funds pursuant to the Investment Fund Act 2011 (InvFG 2011; *Investmentfondsgesetz*) and the Alternative Investment Fund Managers Act (AIFMG; *Alternatives Investmentfonds Manager-Gesetz*).

8. Contingent liabilities

As at 31 December 2022 there were no contingent liabilities or guarantees.

9. The liabilities from the use of tangible assets not shown in the balance sheet amount to approximately € 4 727 100.00 (previous year: € 4 225k) for the following year and a total of approximately € 23 560 900.00 (previous year: € 20 932k) for the following five years.

C. INFORMATION ON THE INCOME STATEMENT

1. Federal Government contribution pursuant to FMABG

The Federal Government made a contribution pursuant to FMABG for the 2022 financial year amounting to € 5 100 000.00 (previous year: € 4 500k), which is used to cover part of the costs incurred during the 2022 financial year. This amount is composed of the contribution pursuant to Article 19 para. 4 FMABG of € 4 600 000.00 (previous year: € 4 000k), which has been increased by € 600 000.00 compared with previous years from 2022 following a law amendment, and the Federal Government's contribution pursuant to Article 23a para. 8 FMABG of € 500 000.00 (previous year: € 500k), which is used to cover the costs of the regulatory sandbox.

2. Share of entities liable to pay costs

The share of entities liable to pay costs for 2022 amounting to € 65 767 862.83 (previous year: € 60 803k) is made up of the not yet chargeable share amounting to € 65 267 862.83 (previous year: € 60 303k), which will be settled with them at the 2023 year-end, as well as the share already charged in 2022 for the sub-accounting group Market infrastructure for 2022 amounting to € 500 000.00 (previous year: € 500k).

Please refer to Point B.2. I. Services not yet invoiced to entities liable to pay costs for further information.

3. Income from fees and the allocation of costs

Income from fees and the allocation of costs amount to € 6 108 685.94 (previous year: € 8 302k) and include the following income:

	31 Dec. 2022	31 Dec. 2021
Income from fees pursuant to InvFG 2011 and AIFMG	4,281,635.42	3,790,141.65
Income FMA from authorisation fees	517,380.00	2,810,770.00
Cost contribution VASPs	573,784.00	772,947.00
Income FMA from prospectus audits	483,750.00	414,750.00
Other	252,136.52	513,438.51
Total	6,108,685.94	8,302,047.16

Other fees and allocations of costs essentially comprise income from contributions to criminal proceedings and from fee income.

4. Other operating income

Other operating income totals € 1 358 299.81 (previous year: € 822k) and comprises the following income:

	31 Dec. 2022	31 Dec. 2021
a) Income from the disposal of fixed assets	0.00	9,015.00
b) Income from the reversal of provisions	649,477.33	543,652.98
c) Other	708,822.48	269,171.98
Total	1,358,299.81	821,839.96

a) Income from the disposal of fixed assets

Income from the disposal of fixed assets amounting to € 9 015.00 and posted in 2021 related to proceeds from the sale of the FMA's tangible assets. No assets were disposed of in 2022.

b) Income from the reversal of provisions

	31 Dec. 2022	31 Dec. 2021
Income from the reversal of provisions	649,477.33	543,652.98
Total	649,477.33	543,652.98

Income from the reversal of provisions concerns the provision for the actual costs of Banking Supervision in 2020, at € 329 300.96 (previous year: € 380k), with the remaining amount essentially being due to reversals of provisions for personnel, insurance and IT expenses.

c) Other income

Other income amounts to € 708 822.48 (previous year: € 269k) and includes income from transitory items in relation to the ELAK electronic filing system, training costs, allowances for semi-retired employees, rental income and the expense allowance for a government commissioner pursuant to Article 70 paras. 2 and 2a BWG.

5. Personnel expenses

	31 Dec. 2022	31 Dec. 2021
a) Salaries	40,236,769.23	37,986,923.60
b) Social security costs	10,851,604.99	10,158,825.49
Total	51,088,374.22	48,145,749.09

a) Salaries

The amount of € 40 236 769.23 (previous year: € 37 987k) posted under a) in the income statement mainly covers salaries including special payments and civil servants' salaries.

Expenses for severance pay and pensions, the average number of employees and the remuneration for the Executive Directors are presented in detail under Point D/Other information.

b) Social security costs

Social security costs amount to € 10 851 604.99 (previous year: € 10 159k) and essentially comprise social security contributions, employer's contribution, occupational retirement provision and contributions for staff provision.

Expenses for old-age provision amounting to € 1 768 328.15 (previous year: € 1 683k) concern expenses for occupational retirement provision for FMA employees.

aa) Expenses for severance pay and contributions to corporate staff provision funds

	31 Dec. 2022	31 Dec. 2021
Contributions to staff provision funds	544,754.83	513,439.64
Allocation to provision for severance pay	313,426.00	132,231.00
Severance pay expenses	4,208.34	1,618.04
Total	862,389.17	647,288.68

bb) Cost of statutory social security, payroll-related taxes and mandatory contributions

This item amounts to € 7 887 826.94 (previous year: € 7 591k) and includes the following taxes and contributions:

	31 Dec. 2022	31 Dec. 2021
Social security contributions	6,308,201.48	6,112,338.22
Employer's contribution	1,437,171.75	1,383,839.11
Exemption levy for non-employment of disabled persons	73,569.00	77,164.00
Underground tax	44,650.00	44,410.00
Contributions to civil servants' insurance institution	13,890.86	13,500.74
Allocation/Use prov. for non-wage labour costs	10,343.85	-40,311.52
Total	7,887,826.94	7,590,940.55

cc) Other social security costs

Other social security costs of € 333 060.73 (previous year: € 237k) are mainly attributable to subsidised meals in the staff canteen, other voluntary social security costs, as well as costs for public transport tickets for employees.

6. Amortisation and write-downs of intangible assets, depreciation and write-downs of tangible assets

The depreciation, amortisation and write-downs amount to € 1 341 846.85 (previous year: € 1 165k) and cover the following items:

	31 Dec. 2022	31 Dec. 2021
Ordinary depreciation	1,226,179.65	1,132,873.52
Low-value assets	115,667.20	32,163.37
Total	1,341,846.85	1,165,036.89

These items are presented in detail under Point B.1 Fixed assets/Information on the balance sheet.

7. Other operating expenses

	31 Dec. 2022	31 Dec. 2021
Costs pursuant to Article 79 para. 4b BWG – Banking Supervision	8,000,000.00	8,000,000.00
Costs pursuant to Article 182 para. 7 VAG – Insurance Supervision	75,000.00	180,000.00
Costs pursuant to Article 3 para. 5 BaSAG – Bank Recovery/Resolution	2,000,000.00	2,000,000.00
Costs pursuant to Article 6 para. 6 ESAEG – Deposit Guarantees	400,000.00	480,000.00
Other	15,017,563.65	13,919,304.90
Total	25,492,563.65	24,579,304.90

Other operating expenses include the following costs for services rendered by the OeNB in 2022 pursuant to:

- Article 79 para. 4b BWG: € 8 000 000.00 for Banking Supervision (previous year: € 8 000k)
- Article 182 para. 7 VAG: € 75 000.00 for Insurance Supervision (previous year: € 180k)
- Article 3 para. 5 BaSAG: € 2 000 000.00 for Bank Recovery/Resolution (previous year: € 2 000k)
- Article 6 para. 6 ESAEG: € 400 000.00 for Deposit Guarantees (previous year: € 480k).

The remaining Other operating expenses amount to € 15 017 563.65 (previous year: € 13 919k) and essentially include facility and IT expenses, membership fees for international supervision organisations, travel expenses and expenses for continuing professional development.

Audit expenses

Other operating expenses include the following expenses related to the statutory audit carried out by the auditing firm CONTAX WirtschaftstreuhandgmbH in accordance with Article 18 para. 2 FMABG:

	in €
Audit of the financial statements of the Financial Market Authority	36 000.00
Audit of the resolution financing arrangement pursuant to Article 123d para. 2 BaSAG	3 000.00
Total	39 000.00

8. Other interest and similar income

Credit interest is shown with an amount of € 132 728.17 (previous year: € 0k).

9. Interest and similar expenses

Interest expenses of € 148 598.05 (previous year: € 140k) exclusively comprise negative interest on bank balances.

10. Reserve pursuant to Article 20 FMABG

The reserve was not used or released in 2022 (previous year: 359k). Please refer to Point B.4 Reserve pursuant to Article 20 FMABG/Information on the balance sheet for details about the allocation to the reserve amounting to € 80 188.48 (previous year: 360k).

11. Reserve pursuant to Article 23a para. 8 FMABG

Please refer to Point B.4 2. Reserve pursuant to Article 23a para. 8 FMABG/Information on the balance sheet for details about the allocation to the reserve in the amount of € 316 005.50 (previous year: € 397k), which is composed of the Federal Government's contribution less the expenses incurred for running the regulatory sandbox in the financial year of 2022.

D. OTHER INFORMATION1. Significant events after the balance sheet date

No significant events took place after the balance sheet date. Any necessary reporting (quarterly reports, annual report) was carried out in good time.

2. Average number of staff pursuant to Article 239 UGB:

	2022	2021
Civil servants	10	11
Employees (incl. contractual employees)	467	460
Staff total	<u>477</u>	<u>471</u>

3. Management of the FMA pursuant to Article 6 FMABG

Eduard Müller was appointed by the Federal President on 6 July 2020 to serve as a member of the FMA's Executive Board for a term of office from 6 July 2020 to 5 July 2025.

Helmut Ettl was appointed by the Federal President on 14 February 2018 to serve as a member of the FMA's Executive Board from 14 February 2018 to 13 February 2023, and reappointed with effect from 14 February 2023 for another five-year term of office until 13 February 2028.

4. Expenses for severance pay and pensions

The expenses for severance pay and pensions, broken down by members of the Executive Board including executive employees and by other employees, are as follows for the respective financial years:

	31 Dec. 2022	31 Dec. 2021
Executive Directors and executive employees	149,991.46	130,131.98
Other employees	2,480,725.86	2,200,485.10
Total	2,630,717.32	2,330,617.08

5. Remuneration of the members of the Executive and Supervisory Boards

The remuneration of the two Executive Directors of the FMA consists solely of fixed components (no variable components) and amounted to € 295 134.00 gross in 2022 per director and year.

The costs of any contractual old-age pension provision for the Executive Directors amounted to € 24 200.96 per individual in 2022.

The remuneration paid to the eight voting members of the Supervisory Board totals € 19 700.00 per year. This amount can be broken down as follows:

- Chairperson: € 3 600.00
- Vice-Chairperson: € 2 900.00
- Member: € 2 200.00

The remuneration of the members appointed by the Oesterreichische Nationalbank is not paid to the members themselves but to the OeNB, in accordance with the terms of their employment contracts. The members co-opted by the Austrian Federal Economic Chamber do not receive any remuneration.

The members of the Supervisory Board did not receive any advance payments or loans.

Members of the Supervisory Board appointed by the Federal Ministry of Finance:

Alfred LEJSEK (Chairperson)
Federal Ministry of Finance

Robert HOLZMANN (Vice-Chairperson)
Governor of the Oesterreichische Nationalbank

Gottfried HABER
Vice Governor of the Oesterreichische Nationalbank; Director of Financial Stability, Banking Supervision and Statistics at the OeNB

Gabriela DE RAAIJ
Head of the Off-Site Supervision Division – Significant Institutions at the OeNB

Dietmar SCHUSTER
Federal Ministry of Finance

Elisabeth GRUBER
Federal Ministry of Finance

Beate SCHAFFER
Federal Ministry of Finance

Karin TURNER-HRDLICKA
Director of the Department for the Supervision of Significant Institutions at the OeNB

The co-opted members were nominated by the Austrian Federal Economic Chamber.

Walter KNIRSCH (co-opted member – until 18 March 2023)
Sworn auditor and tax consultant

Louis NORMAN-AUDENHOVE (co-opted member – from 19 March 2023)
Managing Director of the Austrian Insurance Association, Federal Economic Chamber

Franz RUDORFER (co-opted member)
Managing Director of the Bank and Insurance Division, Federal Economic Chamber

Vienna, 27 March 2023

.....
Helmut Ettl, signed in person

Vienna, 27 March 2023

.....
Eduard Müller, signed in person

Statement of changes in fixed assets pursuant to Article 226 para. 1 UGB

	As at	Acquisition Costs		As at	As at	Cumulated depreciations		As at	Carrying amounts	
	01.01.2022	Additions	Disposals	31.12.2022	01.01.2022	Additions	Disposals	31.12.2022	01.01.2022	As at
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Fixed assets										
I. Intangible assets										
1. Industrial property and similar rights and benefits and licences in such rights	4,422,388.88	133,837.82	156,079.71	4,400,146.99	4,073,138.42	245,082.35	155,441.19	4,162,779.58	349,250.46	237,367.41
II. Tangible assets										
1. Buildings on third-party land	2,952,079.00	156,006.57	0.00	3,108,085.57	1,768,932.81	182,235.46	0.00	1,951,168.27	1,183,146.19	1,156,917.30
2. Other equipment, operating and office equipment	6,308,165.55	1,837,369.01	211,455.38	7,934,079.18	5,303,102.36	798,861.84	210,586.99	5,891,377.21	1,005,063.19	2,042,701.97
3. Low-value assets	0.00	115,667.20	115,667.20	0.00	0.00	115,667.20	115,667.20	0.00	0.00	0.00
	9,260,244.55	2,109,042.78	327,122.58	11,042,164.75	7,072,035.17	1,096,764.50	326,254.19	7,842,545.48	2,188,209.38	3,199,619.27
	13,682,633.43	2,242,880.60	483,202.29	15,442,311.74	11,145,173.59	1,341,846.85	481,695.38	12,005,325.06	2,537,459.84	3,436,986.68