

**IDW Auditing Practice Statement:
Audit of Additional Elements of Financial Statements
(IDW AuPS 9.960.2)**

(Status of: January 30, 2006)¹

[Translation Status: August 2006]

[Translator's notes to increase the understandability of the translated text for English readers are bounded by square brackets; items in curly brackets reflect optional items included in the original German text in square brackets.]

1. Preliminary Remarks.....	1
2. Engagement and Terms of the Engagement	2
3. Objective and Performance of the Audit.....	2
4. Auditor's Report	3