**Annex 2**

**Certificate from an External Auditor**

**To the Board of Directors of: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ company name**

We confirm that according to the audited financial statements of the company \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ with registration number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for the year ended December 31, 20\_\_\_\_ on which we expressed our opinion with no reservation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the company

**has invested in research and technological development activities amounting to at least 10% of its total operating expenses, as set out in the International Accounting Standards.**

Attached are the audited Financial Statements for the year(s) \_\_\_\_\_\_\_, in which the categories of expenditure for research and development can be distinguished.

Signature and stamp (Auditor):

Date of certificate:

Address (Auditor):

[On External Auditor’s letterhead]