

Certificate of Competence

for eta Energieberatung GmbH, based in Pfaffenhofen an der Ilm

re-sult AG (re-sult) is specialized in services within the energy business. In addition to the fully automatic bill validation, re-sult also provides detailed site- and contract-analyses to optimize auxiliary energy costs.

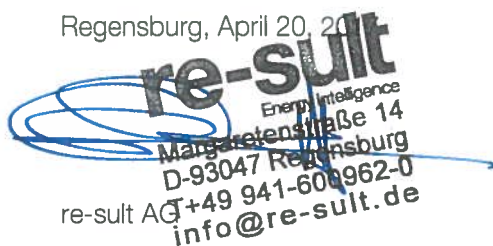
Within the last two years, re-sult has successfully implemented various projects together with eta Energieberatung GmbH (eta) for clients in industry, retail trade and the energy business. During this time, eta showed great strengths in high levels of competence as well as implementational-prowess, particularly in the fields of:

- Energy tax law
- EU energy efficiency directive
- Electricity tax law
- CHP law
- EEG surcharge
- Subsidy options

We herewith confirm eta's superior expertise and efficiency in these fields.

We are looking forward to continuing the excellent cooperation with eta in the future.

Regensburg, April 20, 2017


re-sult
Energy Intelligence
Margaretenstraße 14
D-93047 Regensburg
re-sult AG T+49 941-609962-0
info@re-sult.de