



Dürr Aktiengesellschaft
with registered office in Stuttgart

WKN 556 520 – ISIN DE 0005565204

23rd Annual General Meeting on April 27, 2012

**Key features of the internal control system / risk management system for the
accounting process
(Explanatory Report pursuant to Sections 176 (1) of the German Stock Corpora-
tion Act (AktG) and 289 (5) of the German Commercial Code (HGB))**

We understand the internal control system / risk management system (ICS/RMS) for the accounting process as encompassing all regulations, measures, and processes that ensure with sufficient certainty as a part of the risk management system that the financial reporting is reliable and check that the financial statements of the Group and Group companies are produced in accordance with International Financial Reporting Standards (IFRS). The Board of Management has overall responsibility for the ICS/RMS. In that framework, it has set up a fixed management and reporting organization that covers all of the Group's organizational and legal units. The Internal Auditing department of Dürr AG monitors the ICS/RMS.

The following control and security routines are central to the ICS/RMS for the accounting process:

1. Dürr AG's accounting guideline governs the accounting process of individual companies and the consolidation process at the Group level. It is continuously updated by the Group Accounting department and takes consideration of all IFRS rules relevant for Dürr.
2. Our ERP system and management reporting tool automatically check accounting processes and assess whether individual items are recorded in the correct positions on the balance sheet.

3. As part of a multi-stage validation process, we carry out samplings, plausibility checks, and other control measures. Altogether, this includes five parts of the corporate structure: operating companies, divisions, business units, Group Controlling, and Group Accounting. The results of all material control measures are systematically documented, summarized by Dürr AG, and passed on to the Audit Committee of the Supervisory Board. After careful examination of the documentation, the committee chairperson reports in detail to the Supervisory Board in plenary session.

Since the employees in the financial departments regularly receive training in the Group companies and in international workshops, they are able at all times to meet the demands placed upon them. Our training measures relate to the applicable accounting standards and reporting rules and use of the relevant software tools.

To minimize risk, we continuously work on key topics that are crucial for the quality of our accounting. Accounting of construction contracts according to the percentage-of-completion method (PoC) is the key area of focus. It requires, among other things, estimates of the contract's total expected costs and sales revenue. Other important topics are the impairment test for goodwill and the reliability of qualitative statements in the management report and the corporate governance report.

Board of Management explanatory report:

Through the internal control system and the risk management system for the accounting process implemented throughout the whole Dürr Group it is guaranteed that the statutory and internal requirements for the accounting process are complied with. These systems assure the completeness and correctness of the statements in the financial reporting. The compliance of both systems is monitored by the Internal Auditing department located at Dürr AG. The internal control system and the risk management system for the accounting process are further refined and extended according to need.

In end effect, this ensures that all the financial statements (quarterly, six-month, and annual financial statements) of the various Dürr companies comply with IFRS rules.

Bietigheim-Bissingen, March 19, 2012

Dürr Aktiengesellschaft

- The Board of Management -

Ralf Dieter – Ralph Heuwing

Please note:

This is a convenience translation. Only the German text is legally binding.