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Dax-Prüfer Honorare Aufteilung in Prüfg/Beratg

<u>DAX-30-Unternehmen</u>		Prf Jahr	Prüfer	2008	2008	2008
				Honorar	Honorar	Honorar
				gesamt	Prüfung	sonstige
				T€	T€	T€
Siemens	1,0	KPMG		68.400	50.700	17.700
Allianz	1,0	KPMG		67.400	50.500	16.900
Deutsche Bank	1,0	KPMG		59.000	44.000	15.000
DaimlerChrysler	1,0	KPMG		55.000	50.000	5.000
ThyssenKrupp (30.9.)	1,0	KPMG		26.000	23.000	3.000
BASF AG	1,0	KPMG		20.500	19.800	700
Linde	1,0	KPMG		18.000	12.000	6.000
Henkel Vz.	1,0	KPMG		16.900	11.100	5.800
Fresenius Medical	1,0	KPMG		16.000	13.000	3.000
Metro	1,0	KPMG		15.000	8.000	7.000
MAN	1,0	KPMG		12.300	5.300	7.000
Münchener Rück	1,0	KPMG		12.300	7.358	4.942
SAP AG	1,0	KPMG		10.300	8.400	1.900
Merck	1,0	KPMG		7.000	5.600	1.400
BMW	1,0	KPMG		7.000	3.000	4.000
Hannover Rück (aus M-Dax)	1,0	KPMG		6.600	2.200	4.400
Fresenius VZ (aus M-Dax)	1,0	KPMG		4.000	4.000	0
Deutsche Börse	1,0	KPMG		2.400	1.300	1.100
Adidas	1,0	KPMG		1.500	1.200	300
Beiersdorf	1,0	KPMG		1.069	776	293
Summe KMPG	20,0			426.669	321.234	105.435
E.ON AG	1,0	PWC		67.000	32.000	35.000
Deutsche Post	1,0	PWC		34.600	14.500	20.100
RWE AG	1,0	PWC		23.200	19.200	4.000
Deutsche Telekom	0,5	PWC		22.000	9.000	13.000
Commerzbank	1,0	PWC		20.753	11.905	8.848
Volkswagen	1,0	PWC		12.789	5.675	7.114
Bayer	1,0	PWC		8.000	6.000	2.000
Lufthansa	1,0	PWC		5.100	3.000	2.100
Salzgitter	1,0	PWC		2.500	2.400	100
Summe PwC	8,5			195.942	103.680	92.262
Deutsche Telekom	0,5	Ernst& Young		22.000	6.000	16.000
K+S (aus M-Dax)	1	Deloitte & T		904	867	37
Summe Dax-30	30,0			645.515	431.781	213.734

M-Dax-Unternehmen	Anz	M-Dax-Prüfer	2008	2008	2008
			Honorar gesamt T EUR	Honorar Prüfung T EUR	Honorar sonstige T EUR
EADS 1/2	0,5	KPMG	7.217,0	5.693,0	1.524,0
Continental	1,0	KPMG	4.200,0	3.500,0	700,0
Klößner	1,0	KPMG (Hartkopf)	2.781,0	1.864,0	917,0
ProSiebenSat.1 Vz	1,0	KPMG	2.652,0	1.544,0	1.108,0
WINCOR NIXDORF AG	1,0	KPMG	2.263,0	1.610,0	653,0
Hannover Rück	1,0	KPMG	2.200,0	2.000,0	200,0
Gildemeister	1,0	KPMG	1.810,0	1.005,0	805,0
HAMBURGER HAFEN U	1,0	KPMG	1.460,0	663,0	797,0
WACKER CHEMIE AG	1,0	KPMG	1.300,0	900,0	400,0
SYMRISE AG INHABE	1,0	KPMG	1.225,0	872,0	353,0
Pfleiderer	1,0	KPMG	1.008,0	650,0	358,0
Premiere AG	1,0	KPMG	796,0	268,0	528,0
Hugo Boss Vz.	1,0	KPMG	655,0	572,0	83,0
Fuchs Petrol Vz	1,0	KPMG	651,0	566,0	85,0
Krones	1,0	KPMG BayT.	599,0	438,0	161,0
ErlingKlinger	1,0	KPMG	523,0	487,0	36,0
	15,5		31.340,0	22.632,0	8.708,0
Dt.Postbank	1,0	PWC	16.200,0	7.200,0	9.000,0
IVG IMMOBILIEN AG	1,0	PwC	6.200,0	3.900,0	2.300,0
TUI	1,0	PWC	4.800,0	2.300,0	2.500,0
Aareal Bank AG Ak	1,0	PwC	4.666,0	2.908,0	1.758,0
RHEINMETALL AG IN	1,0	PwC	2.614,0	2.031,0	583,0
RHOEN-KLINIKUM AG	1,0	PwC	2.486,0	1.560,0	926,0
LANXESS AG INHABE	1,0	PwC	2.254,0	1.161,0	1.093,0
Fraport	1,0	PwC	2.100,0	1.000,0	1.100,0
PRAKTIKER BAU-U.H	1,0	PwC	1.524,0	619,0	905,0
Südzucker	1,0	PwC	1.000,0	800,0	200,0
Heidelberger Druck	1,0	PwC	879,0	773,0	106,0
TOGNUM AG INHABER	1,0	PwC	800,0	400,0	400,0
Puma	1,0	PwC	800,0	500,0	300,0
Aurubis	1,0	PWC	616,0	590,0	26,0
Bauer	1,0	PWC	559,0	398,0	161,0
	15,0	Summe PwC	47.498,0	26.140,0	21.358,0
Bilfinger Berger 100%	1,0	Ernst & Young	6.839,0	4.948,0	1.891,0
EADS 1/2	0,5	Ernst & Young	5.530,0	5.232,0	298,0
GAGFAH S.A. ACTIO	1,0	Ernst & Young	7.200,0	2.600,0	4.600,0
HeidelbergCement	1,0	Ernst & Young	4.208,0	2.854,1	1.353,9
LEONI AG NAMENS-A	1,0	Ernst & Young	1.650,0	1.039,0	611,0
MLP AG INHABER-AK	1,0	Ernst & Young	1.276,0	842,0	434,0
SGL CARBON AG INH	1,0	Ernst & Young	1.300,0	1.100,0	200,0
Gerresheimer	1,0	Ernst & Young	459,0	155,0	304,0
CELESIO AG NAMENS	1,0	Ernst & Young	538,0	421,0	117,0
	8,5	Summe E&Y	29.000,0	19.191,1	9.808,9
HOCHTIEF AG INHAB	1,0	Deloitte	5.027,0	4.137,0	890,0
GEA GROUP AG INHA	1,0	Deloitte	2.225,0	1.911,0	314,0
MTU AERO ENGINES	1,0	Deloitte	1.100,0	600,0	500,0
DEMAG CRANES AG I	1,0	Deloitte	907,0	847,0	60,0
BayWa	1,0	Deloitte	636,0	527,0	109,0
	5,0		9.895,0	8.022,0	1.873,0
Dt. Euroshop	1,0	BDO	1.474,0	294,0	1.180,0
Vossloh	1,0	BDO	1.400,0	300,0	1.100,0
Douglas	1,0	Susat	900,0	800,0	100,0
Fielmann	1,0	Susat	651,0	258,0	393,0
Rational	1,0	Rölf's WP Partner	332,0	200,0	132,0
Stada Arznei	1,0	PKF Treurog	287,0	280,0	7,0
Summe Rest	6,0		5.044,0	2.132,0	2.912,0

Tech-Dax-Unterrn.	T-Dax-Prüfer	Anz.	2008	2008	2008
			Honorar gesamt TEUR	Honorar Prüfung TEUR	Honorar sonstige TEUR
Carl Zeiss Meditec	KPMG	1	935,0	857,0	78,0
Evotec AG	KPMG	1	716,0	553,0	163,0
Jenoptik AG	KPMG	1	656,0	634,0	22,0
Medigene N	KPMG	1	303,0	120,0	183,0
Morphosys	KPMG	1	163,0	152,0	11,0
qcells	KPMG	1	700,0	500,0	200,0
QSC AG	KPMG	1	192,0	137,0	55,0
Smartrac N.V.	KPMG	1	243,0	133,0	110,0
		8	3.908,0	3.086,0	822,0
BB Biotech	PWC	1	103,0	103,0	0,0
freenet N	PWC	1	2.387,0	1.001,0	1.386,0
Nordex AG	PWC	1	408,0	321,0	87,0
Roth % Rau	PWC	1	133,0	105,0	28,0
SMA Solar Tech.AG	PWC	1	838,0	170,0	668,0
		5	3.869,0	1.700,0	2.169,0
Bechtle	Ernst & Young	1	583,0	503,0	80,0
Dialog Semiconductor	Ernst & Young	1	296,0	296,0	0,0
Kontron AG	Ernst & Young	1	603,0	598,0	5,0
Pfeiffer Vacu Tech	Ernst & Young	1	367,0	295,0	72,0
Qiagen N.V.	Ernst & Young	1	1.738,0	1.359,0	379,0
United Internet	Ernst & Young	1	1.651,0	781,0	870,0
		6	5.238,0	3.832,0	1.406,0
Aixtron N	Deloitte & T	1	957,0	691,0	266,0
Conenergy	Deloitte & T	1	800,0	700,0	100,0
Rofin-Sinar	Deloitte & T + KPMG	1			
		3	1.757,0	1.391,0	366,0
Drägerwerk	BDO	1	1.243,0	1.243,0	0,0
Drillisch AG	BDO	1	481,0	264,0	217,0
Software	BDO	1	384,0	286,0	98,0
Solarworld	BDO	1	528,0	500,0	28,0
		4	2.636,0	2.293,0	343,0
Manz Automation AG	Alltax GmbH	1	263,0	110,0	153,0
Phoenix Solar	AWT Horwth GmbH	1	203,0	143,0	60,0
Centrotherm	RöverBrenner KG	1	606,0	260,0	346,0
Wirecard	RP Richter GmbH	1	832,0	351,0	481,0
		1	4.540,0	3.157,0	1.383,0

			2008 Honorar gesamt	2008 Honorar Prüfung	2008 Honorar sonstige
S-Dax-Unternehmen		S-Dax-Prüfer	T EUR	T EUR	T EUR
	-				
Deutz AG	1	Deloitte & Touche	810,0	279,0	531,0
Dyckerhoff AG	1	Deloitte & Touche	810,0	279,0	531,0
Jungheinrich AG	1	Deloitte & Touche	476,0	429,0	47,0
KWS SAAT AG	1	Deloitte & Touche	205,0	152,0	53,0
Patrizia Immobilien AG	1	Deloitte & Touche	665,0	583,0	82,0
Sixt AG	1	Deloitte & Touche	379,0	0,0	379,0
	6		3.345,0	1.722,0	1.623,0
		Ernst & Young			
Homag Group AG	1	Ernst & Young	1.612,0	936,0	676,0
Axel Springer AG	1	Ernst & Young	1.538,0	627,0	911,0
Dürr AG	1	Ernst & Young	1.190,0	646,0	544,0
Colonia Estate AG	1	Ernst & Young	902,0	415,0	487,0
Deutsche Wohnen AG	1	Ernst & Young	746,0	483,0	263,0
Grammer AG	1	Ernst & Young	520,0	381,0	139,0
Grenkeleasing AG	1	Ernst & Young	391,0	271,0	120,0
Tipp24 AG	1	Ernst & Young	236,0	66,0	170,0
Teleplan Int.AG	1	Ernst & Young Int.			
	9		7.135,0	3.825,0	3.310,0
		KPMG			
GFK AG	1	KPMG	5.420,0	1.127,0	4.293,0
Air Berlin	1	KPMG	2.843,0	1.189,0	1.654,0
Hornbach AG	1	KPMG	1.120,0	770,0	350,0
Biotest AG	1	KPMG	633,0	333,0	300,0
Villeroy & Bosch AG	1	KPMG	442,0	365,0	77,0
Deutsche Beteiligungs AG	1	KPMG	407,0	258,0	149,0
	6		10.865,0	4.042,0	6.823,0

S-Dax-Unternehmen		S-Dax-Prüfer	2008	2008	2008
			Honorar gesamt T EUR	Honorar Prüfung T EUR	Honorar sonstige T EUR

Arques Industries AG	1	PWC	3.027,0	2.513,0	514,0
MVV Energie AG	1	PWC	1.381,0	788,0	593,0
Kuka AG	1	PWC	900,0	700,0	200,0
VTG AG	1	PWC	842,0	553,0	289,0
Constantin Fiml	1	PWC	610,0	400,0	210,0
comdirect bank AG	1	PWC	590,0	334,0	256,0
alstria office Reit AG	1	PWC	538,0	356,0	182,0
CTS Eventim AG	1	PWC	534,0	372,0	162,0
Centrotec Sustainable AG	1	PWC	392,0	368,0	24,0
Bertrandt AG	1	PWC	361,0	180,0	181,0
SKW Stall Metallurgie	1	PWC	308,0	308,0	0,0
König & Bauer AG	1	PWC	200,0	200,0	0,0
Highlight Communications AG	1	PWC	185,0	102,0	83,0
Elexis AG	1	PWC	170,0	165,0	5,0
Delticom AG	1	PWC	130,0	87,0	43,0
	15		10.168,0	7.426,0	2.742,0
Loewe AG	1	Abstoß & Wolters OHG	300,0	216,0	84,0
C.A.T Oil Centrotec	1	BDO	1.188,0	665,0	523,0
Ce WE Color Holding AG	1	Commerzial Treuhand	402,0	138,0	264,0
Gesco AG	1	Dr.Breidenbach & Partner GmbH & Co	385,0	329,0	56,0
TAKKT AG	1	Ebner Stolz Mönning Bachem GmbH	553,0	509,0	44,0
Medion AG	1	Märkische Revision GmbH	446,0	322,0	124,0
Gerry Weber Ag	1	Mazars GmbH	318,0	287,0	31,0
Tag Immobilien AG	1	Nörenberg & Schröder WP GmbH	421,0	380,0	41,0
DIC Asset AG	1	Rödl & Partner	860,0	579,0	281,0
VBH Holding AG	1	Rödl & Partner	254,0	173,0	81,0
Wacker Neuson SE	1	Rölfs WP Partner AG	999,0	360,0	639,0
H & R Wasag AG	1	Susat	784,0	432,0	352,0
Indus Holding AG	1	Treuhand & Revisions AG Niederrhein	218,0	156,0	62,0
Curanum AG	1	WirtschaftsTreuhand	541,0	523,0	18,0
			7.669,0	5.069,0	2.600,0
Gesamt			39.182,0	22.084,0	17.098,0

DAX-160-Prüferauswertung JAP-2008