

CONTROL AND PROFIT AND LOSS TRANSFER AGREEMENT

between

1. INDUS Holding Aktiengesellschaft
with its registered office in Bergisch Gladbach, registered with the commercial register of the Local Court (*Amtsgericht*) of Cologne under HRB 46360, represented by the members of the Board of Management Dr. Jörn Großmann and Rudolf Weichert

– the "**Controlling Company**" – and

2. INDUS Omega GmbH
with its registered office in Bergisch Gladbach, registered with the commercial register of the Local Court (*Amtsgericht*) of Cologne under HRB 116100, represented by its sole managing director Dr. Johannes Schmidt

– the "**Controlled Company**" –

the Controlling Company and the Controlled Company hereinafter also individually a "**Party**" and jointly the "**Parties**".

Preliminary remarks

- (A) The Controlling Company holds 100% of the shares in the Controlled Company.
- (B) The share capital of the Controlled Company amounts to EUR 25,000.
- (C) The Parties intend to conclude the following control and profit and loss transfer agreement (the "**Agreement**") between the Controlling Company and the Controlled Company in order to establish a tax group relationship within the meaning of Sections 14 et seq. of the German Corporate Income Tax Act (KStG) and Section 2 (2) sentence 2 of the German Trade Tax Act (GewStG).

The Parties agree as follows:

§ 1 Control

- 1.1 The Controlled Company places the management of its company under the control of the Controlling Company. Accordingly, the Controlling Company is authorised to issue instructions to the management of the Controlled Company regarding the management of the company. Irrespective of the right to issue instructions, the management and representation of the Controlled Company shall continue to be the responsibility of the management of the Controlled Company. Every instruction must be documented in writing. Verbal instructions must be confirmed in writing.
- 1.2 The right to issue instructions also extends to the preparation of the annual financial statements of the Controlled Company.
- 1.3 The Controlled Company undertakes to follow the instructions of the Controlling Company and to promote its business activities.

§ 2 Information rights

- 2.1 The Controlling Company is entitled to inspect all business documents of the Controlled Company at any time. The management of the Controlled Company is obliged to provide the Controlling Company with all requested information on all legal, economic, business and organisational matters of the company at any time.
- 2.2 Notwithstanding the rights agreed above, the Controlled Company must report at least once a month on business developments, in particular on significant business transactions.
- 2.3 The annual financial statements of the Controlled Company shall be submitted to the Controlling Company for information, review and approval prior to their adoption.

§ 3 Profit transfer

- 3.1 The Controlled Company hereby undertakes to transfer its entire profit determined in accordance with the provisions of German commercial law to the Controlling Company. Subject to the formation or release of reserves in accordance with Sections 3.2 and 3.3 below, the maximum amount permitted in accordance with Section 301 of the German Stock Corporation Act (AktG), as amended from time to time, shall be transferred.

- 3.2 With the consent of the Controlling Company, the Controlled Company may only transfer amounts from the net profit for the year to other revenue reserves in accordance with Section 272 (3) of the German Commercial Code (HGB) to the extent that this is permissible under German commercial law and economically justified on the basis of prudent business judgement.
- 3.3 Other revenue reserves formed during the term of this Agreement pursuant to Section 272 (3) of the German Commercial Code (HGB) must be released at the request of the Controlling Company and used to offset a net loss for the year or transferred as profit. Other reserves or profit carried forward from the time before this Agreement came into effect may neither be transferred as profit nor used to offset a net loss for the year.
- 3.4 The claim to profit transfer shall arise at the end of the financial year of the Controlled Company and becomes due at this time or, if the Agreement ends earlier, at the time of termination of the Agreement.
- 3.5 The profit to be transferred must be determined before the Controlled Company's annual financial statements are adopted and must be taken into account in the Controlled Company's annual financial statements.

§ 4 Loss assumption

- 4.1 The provisions of Section 302 of the German Stock Corporation Act (AktG), as amended from time to time, apply accordingly to the assumption of losses.
- 4.2 The obligation to assume losses arises at the end of the financial year of the Controlled Company and becomes due at this time or, if the Agreement ends before this, at the time of termination of the Agreement.
- 4.3 The net loss for the year to be assumed must be determined before the annual financial statements of the Controlled Company are adopted and must be taken into account in the annual financial statements of the Controlled Company.

§ 5 Effectiveness and term of the Agreement

- 5.1 This Agreement requires the approval of the shareholders' meeting of the Controlled Company and the Annual Shareholders' Meeting of the Controlling Company in order to be effective.

- 5.2 The Agreement becomes effective upon its entry in the commercial register at the registered office of the Controlled Company and applies retroactively from the beginning of the financial year of the Controlled Company in which the Agreement becomes effective.
- 5.3 The Agreement is concluded for an indefinite period. It can be terminated by either Party with three months' notice to the end of any financial year of the Controlled Company, but with regard to Section 14 (1) sentence 1 no. 3 of the German Corporate Income Tax Act (KStG) at the earliest with effect from the end of a period of at least five years from the beginning of the financial year for which the legal consequences of Section 14 (1) sentence 1 of the German Corporate Income Tax Act (KStG) first occur (minimum term of the Agreement). If these five years end during a current financial year of the Controlled Company, the Agreement can be terminated at the earliest at the end of this financial year of the Controlled Company.
- 5.4 The right to terminate for good cause without observing a notice period remains unaffected. Good cause shall include, in particular, all measures that lead to a discontinuation of the conditions required for the recognition of the tax group for tax purposes, in particular the discontinuation of the financial integration of the Controlled Company into the Controlling Company through the disposal of shares in the Controlled Company by way of sale or contribution or through a merger, demerger or dissolution of the Controlling Company or the Controlled Company, irrespective of whether this takes effect at the end of a financial year or within a financial year of the Controlled Company.
- 5.5 Any cancellation must be made in writing.

§ 6 Final provisions

- 6.1 Amendments and additions to this Agreement and declarations to be made in accordance with this Agreement must be made in writing to be effective. This also applies in particular to amendments and additions to this written form clause. Otherwise, Section 295 of the German Stock Corporation Act (AktG) applies accordingly.
- 6.2 Any reference to statutory provisions is made to the relevant provisions or subsequent provisions as amended from time to time.
- 6.3 When interpreting individual provisions of this Agreement, Sections 14 et seq. of the German Corporate Income Tax Act (KStG), as amended, shall be taken into account in such a way that their requirements are met as far as possible.
- 6.4 Should a provision of this Agreement be or become invalid or unenforceable or should the Agreement contain a loophole, this shall not affect the validity of the remaining parts of the Agreement. In place of the invalid, unenforceable or missing provision, a legally permissible provision shall be deemed to have been agreed which corresponds as far as possible to what the Parties intended or would have intended according to the meaning and purpose of this Agreement if they had recognised the invalidity or unenforceability of the provision or the loophole. In particular, the unconditional will of the Parties associated with this Agreement to comply with the relevant provisions of the German Corporate Income Tax Act (KStG) on tax groups must be taken into account

6.5 The exclusive place of jurisdiction is Bergisch Gladbach, insofar as this is legally permissible.

Bergisch Gladbach, 11 March 2024

For INDUS Holding AG:

Dr. Jörn Großmann

Rudolf Weichert

For INDUS Omega GmbH:

Dr. Johannes Schmidt