

Special Engagement Terms for

Dr. Stallmeyer GmbH Wirtschaftsprüfungsgesellschaft

as of January 1, 2024

A. Scope of application

All services provided by Dr. Stallmeyer GmbH Wirtschaftsprüfungsgesellschaft (hereinafter referred to as "stallmeyer") to the client are governed exclusively by the following Engagement Terms:

- (1) An individual engagement letter or comparable document addressed by stallmeyer to the client;
- (2) these Special Engagement Terms (as of January 1, 2024) and
- (3) the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms) (as of January 1, 2024):

The above documents (1). to (3). are hereinafter jointly referred to as "All Engagement Terms".

Conflicting or supplementary terms and conditions of the client shall not apply unless the parties have agreed to their validity in writing, whereby a deviating agreement shall always only apply to the specific business transaction and not to future engagements. The regulations contained in the General Terms and Conditions of Contract – including the regulation on liability – shall also apply accordingly to all other future orders placed by the Client, unless separate agreements are made in each case or are covered by a framework agreement.

B. General regulations for the provision of services by stallmeyer within and outside of audits of financial statements

I. No legal advice/no responsibility for business decisions

Under certain circumstances, stallmeyer may be provided with documents that are directly related to the client's economic interests and have legal relevance within the scope of an assignment awarded to it and in order to safeguard the client's economic interests. stallmeyer expressly clarifies that it has no obligation to provide legal advice or review, nor that this order includes general legal advice; therefore, the client must also submit any sample formulations provided by stallmeyer in connection with the execution of this order to his responsible legal advisor for final legal review. The client is responsible for all management decisions in connection with the services of stallmeyer as well as the use of the results of the services and the decision on the extent to which the services of stallmeyer are suitable for the client's own internal purposes.

II. Access to information

It is the responsibility of the client's legal representatives to ensure that stallmeyer has unrestricted access to the records, documents and other information required for the engagement. The same applies to the submission of additional information (e.g. annual report, findings with regard to the declaration of compliance pursuant to § 161 AktG), which are published by the client together with the financial statements and, if applicable, the associated management report. The client shall make these available in good time before issuing the auditor's report or as soon as they are available. All information provided to stallmeyer by or on behalf of the client ("*client information*") must be complete.

III. Verbal information

If the client intends to make a decision or other economic disposition on the basis of information and/or advice which stallmeyer has provided to the client verbally, the client is obliged either (a) to inform stallmeyer in a timely period before making such a decision and to ask stallmeyer to confirm the client's understanding of such information and/or advice in writing or (b) to make that decision at its own discretion and under its sole responsibility in the knowledge of the above-mentioned risk of such verbally provided information and/or advice.

IV. Indemnification

The client is obliged to release stallmeyer from all claims of third parties (including affiliated companies) as well as the resulting obligations, damages, costs and expenses (in particular external legal fees) which result from the use of the work result by third parties and the disclosure was made directly or indirectly by the client or at his instigation. This obligation does not exist to the extent that stallmeyer has expressly agreed in writing that the third party may rely on the work result.

V. Electronic data transmission (mail)

The parties are permitted to use electronic media for the exchange and transmission of information. This form of communication as such does not constitute a breach of any confidentiality obligations. The parties are aware that data sent via the Internet is not reliably protected against access by third parties, may be lost, transmitted with a delay or infected with viruses. The client nevertheless consents to the transmission of data and documents to itself – or at its behest to third parties – by mail. This consent may be revoked at any time. stallmeyer offers the possibility of transmission via FTAPI Secu Transfer. stallmeyer shall not be liable for the loss, falsification of data or the disclosure of data to third parties unless stallmeyer or one of its employees can be accused of intentional or grossly negligent behavior or the breach of an essential contractual obligation.

Any modification of the documents sent electronically by stallmeyer as well as any forwarding of such documents electronically to third parties may only take place with the written consent of stallmeyer.

VI. Data protection

stallmeyer is entitled to process information of the client that can be assigned to specific persons ("*personal data*") in the various jurisdictions in which they operate for the purpose of executing the order in compliance with legal and professional requirements. stallmeyer processes personal data in accordance with applicable law and professional regulations, in particular in compliance with national and European data protection regulations. stallmeyer obliges service providers who process personal data on behalf of stallmeyer to also comply with these provisions. Data processing by stallmeyer is based on its privacy policy, which can be viewed by the client at <http://www.stallmeyer.de/datenschutzrichtlinie.pdf> and which informs him of his rights as a data subject. **The password is 20172505.**

VII. Identification obligations

stallmeyer is obliged under the provisions of the Money Laundering Act to carry out identification activities in relation to its clients. The client is obliged to provide the information and evidence requested by stallmeyer in this context without delay.

VIII. Report copies (digital/print)

Unless otherwise agreed, five written copies of the report and, at the client's request, one digital copy shall be provided to the client after completion of the audit or preparation service. The digital copy may only be passed on to a third party with the written consent of stallmeyer, whereby the consent granted shall only apply to the specifically named recipient.

IX. Liability

The liability of stallmeyer is governed by Section 9 of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms) dated January 1, 2024. The maximum liability limits provided for therein apply, which the client acknowledges as appropriate. If the client wishes a higher insurance, he will inform stallmeyer of this. stallmeyer will then arrange for higher insurance and invoice the client for the additional costs incurred.

X. Applicable law/place of jurisdiction

The professional principles developed and adopted by the relevant German professional organizations (WPK, IDW, StBK) shall apply to the performance of the engagement, insofar as they are applicable to the engagement in the individual case.

German law shall apply to the contractual relationship and to all non-contractual matters or obligations resulting from it or from the provision of the services agreed therein.

The exclusive place of jurisdiction for all legal disputes arising in connection with the order or the services rendered thereunder shall be Cologne, Germany.

C. Additional regulations for audits of financial statements in accordance with § 317 HGB and comparable audits with national and international auditing standards

I. Objective of the audit

The aim of the audit is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and whether the management report/group management report as a whole provides an appropriate view of the Company's position and, in all material respects, is consistent with the annual financial statements/group financial statements and the knowledge obtained in the audit, complies with the German legal requirements and appropriately presents the opportunities and risks of future development. The aim of the audit is also to issue an auditor's report containing the audit opinion. stallmeyer will conduct the audit in accordance with § 317 HGB and the generally accepted standards for the audit of financial statements promulgated by the IDW and will plan and perform the audit in accordance with generally accepted standards for the audit of financial statements such that misstatements materially affecting the subject matter of the audit as described in the engagement letter are detected with reasonable assurance. Assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA [DE]) and IDW Auditing Standard (IDW PS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements and management report/group management report.

The assessment of the adequacy of the insurance coverage of the company to be audited, in particular whether all risks are considered and adequately insured, is not part of the audit engagement.

II. Implementation

stallmeyer will perform all audit procedures that it believes to be necessary for the assessment in accordance with the circumstances and will examine the form in which the report on the subject matter of the audit provided for in § 322 HGB can be issued. stallmeyer will report on the audit of the subject matter to the extent customary in the profession in accordance with § 321 HGB and in compliance with the German generally accepted standards for the preparation of audit reports promulgated by the IDW. In order to determine the type, time and scope of the individual audit procedures in an appropriate manner, stallmeyer will, insofar as it considers it necessary, examine and assess the system of accounting-related internal controls, in particular insofar as it serves to ensure proper accounting. As is customary in the profession, stallmeyer will perform the audit procedures on a test basis, so that there is an unavoidable risk that material misstatements may remain undetected even if the audit is performed in accordance with professional standards. In this context, detection with reasonable assurance means a high degree of certainty, but it is not guaranteed that, for example, misappropriations and other irregularities will necessarily be uncovered by the audit. stallmeyer points out that the audit is not aimed at detecting misappropriations and other irregularities that do not relate to the compliance of the subject matter of the audit with the relevant accounting principles. However, should stallmeyer discover such matters during the audit, this will be reported to the client immediately.

III. Responsibility of the auditor

As the auditor, stallmeyer will use professional judgment and maintain a critical attitude throughout the audit. In addition, the auditor will:

- (1) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, plan and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (2) Evaluate the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence

obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern, the auditor is required to draw attention to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify its opinion. The auditor makes his conclusions on the basis of the audit evidence obtained up to the date of his report. However, future events or conditions may cause the company to cease to continue as a going concern

- (3) Evaluate the overall presentation, structure and content of the financial statements/consolidated financial statements and of the management report/group management report, including the disclosures, and whether the financial statements/consolidated financial statements and management report/group management report present the underlying transactions and events in a manner that achieves fair presentation.
- (4) For stock corporations that have issued shares with official listings, the following applies: The audit must also include the company's risk early warning system in accordance with § 317 (4) HGB in order to assess whether the Executive Board has fulfilled its responsibilities under § 91 (2) AktG.
- (5) Determine the type, duration and scope of the individual audit activities in an appropriate manner.

IV. Responsibility of the client

It is the responsibility of the client's legal representatives to correct material errors in the subject matter of the audit and to confirm to stallmeyer in the declaration of completeness that the effects of any uncorrected errors identified during the current engagement are immaterial to the subject matter of the audit, both individually and as a whole.

V. Release from the duty of confidentiality for the assessment of "Other Information"

ISA [DE] 720 (Revised): If the annual financial statements/group financial statements and management report/group management report audited by stallmeyer are intended to be published using the auditor's report together with additional, "Other Information" (e.g. annual reports, corporate governance statement), the audit opinion does not extend to this other information. However, stallmeyer is obliged to read and evaluate the "Other Information" in each case.

The client must make such additional information available to the auditor in good time before the audit opinion is issued or, if this is not possible in terms of time, in the form intended for publication.

If the client wishes stallmeyer to review the "Other Information", he must order this separately in writing. If the "Other Information" is not objectionable, stallmeyer is obliged to make a statement in the auditor's report that there is nothing to report or otherwise to point out the uncorrected misstatements. The client hereby releases stallmeyer from its duty of confidentiality so that this reporting is made possible.

According to ISA [DE] 720 (Revised), "Other Information" in the above sense means, for example

- (1) unaudited non-management report information contained in the management report
- (2) Remuneration report (§§ 21, 22 EntgTranspG) – Annex to the management report
- (3) Annual report of the company, except for the parts audited in terms of content (e.g. financial statements/group financial statements, management report/group management report)
- (4) Report of the Supervisory Board (legally not to be audited in terms of content)
- (5) Non-financial statement in the management report (content not to be audited by law)

The client is available to stallmeyer for discussions on the planning and progress of the audit as well as any findings and points of discussion during and at the end of the audit. Points for discussion during and at the conclusion of the audit as the extent deemed necessary.