Special Engagement Terms for

Dr. Stallmeyer GmbH Wirtschaftsprüfungsgesellschaft

as of July 1, 2026

A. Scope of application and precedence of the Engagement Terms

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 confirmation letter or comparable document addressed by Stallmeyer to the client,

(2) these Special Engagement Terms (as of July 1, 2026) and

(3) the General Engagement Terms for Wirtschaftspr ferinnen, Wirtschaftspr fer and Wirtschaftspr fungsgesellschaften (German Public Auditors and Public Audit Firms) (as of July 1, 2026).

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 *(Supp. Sec. 3 GET)*

In addition to Section 3 of the General Engagement Terms, 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 *(Supp. Sec. 5 GET)*

In addition to Section 5 of the General Engagement Terms, the following shall apply: 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

(1) 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

(2) to make that decision at its own discretion and under its sole responsibility in the knowledge of the abovementioned risk.

IV. Client's obligations to cooperate *(Supp. Sec. 3 GET)*

In addition to Section 3 of the General Engagement Terms, the client shall respond promptly and comprehensively to Stallmeyer's requests for clarification of matters. Stallmeyer may invoice separately for expenses incurred as a result of reminders concerning outstanding responses or unclear, incomplete or incorrect responses.

V. 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 of the work result 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.

VI. Costs in the event of a change of advisor and post-contractual cooperation

If the client terminates the engagement and transfers the advisory work to another advisor, the services of Stallmeyer occasioned thereby shall be subject to separate remuneration insofar as they go beyond the legally required surrender of the hand files. This includes, in particular, the time and effort required for handing over and preparing hand files, answering inquiries from the succeeding advisor and preparing handover documentation. These services shall be invoiced at the agreed hourly rates or, in the absence of an agreement, at Stallmeyer's customary hourly rates, plus expenses and VAT. Stallmeyer shall inform the client of the expected costs before extensive handover services commence. Statutory rights of retention and professional obligations to surrender documents shall remain unaffected.

C. Additional regulations

I. Electronic data transmission *(Supp. Sec. 12 GET)*

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 cannot be reliably protected against access by third parties. The client nevertheless consents to the transmission of data and documents to itself – or at its behest to third parties – by e-mail. This consent may be revoked at any time. In addition, Stallmeyer enables transmission via secure, cloud-based transmission channels in accordance with NIS 2 or a comparable security standard. Stallmeyer shall not be liable for the loss, falsification or 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 their forwarding to third parties may only take place with the written consent of Stallmeyer. The client is obliged to inform Stallmeyer without delay of security incidents (e.g. cyberattacks) where it cannot be ruled out that they may also affect Stallmeyer.

II. Data protection *(Supp. Sec. 8 GET)*

In addition to Section 8 (2) of the General Engagement Terms, Stallmeyer processes personal data solely for the purposes of executing the engagement in compliance with legal and professional requirements, in particular the GDPR and the BDSG. For reasons of data minimization, redundant paper data shall be destroyed promptly unless the client requests their return without delay. Stallmeyer obliges service providers who process personal data on behalf of Stallmeyer to also comply with these provisions. Stallmeyer's privacy policy, which informs the client of his rights as a data subject, can be viewed at **www.stallmeyer.de/datenschutzrichtlinie.pdf**.

III. Use of data center infrastructure

For the purposes of fulfilling obligations to transmit information under commercial and tax law to authorities, public registers and banks, the client commissions and authorizes Stallmeyer, releasing Stallmeyer from its duty of confidentiality, to transmit the necessary data to the receiving bodies using data center infrastructure. The client has the right to request, free of charge, the agreements on commissioned data processing and data protection of the infrastructure provider applicable at the time before each transmission.

IV. Identification obligations and sanctions law

Stallmeyer is obliged under the provisions of the Money Laundering Act (GwG) to carry out identification activities in relation to its clients. The client is obliged to provide the information and evidence required under the GwG completely, truthfully and in up-to-date form. Stallmeyer also reviews business relationships with regard to relevant national and international sanctions regulations and reserves the right to terminate the business relationship by extraordinary termination if the client or shareholders controlling the client are affected by relevant sanctions.

V. Report copies *(Supp. Sec. 10 (3) GET)*

By way of derogation from Section 10 (3) of the General Engagement Terms, Stallmeyer shall provide the client with one digitally qualified-signed copy of the report as standard after completion of the audit or preparation service. Written copies may be provided additionally upon request; Stallmeyer reserves the right to charge separately for further copies or additional forms of provision. 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.

VI. Auditor's working papers *(Supp. Sec. 10 (4)-(6) GET)*

The prerequisites and limits of any claims for information, inspection and surrender asserted by the client in relation to Stallmeyer's working papers, as well as the obligation to pay remuneration for the associated time and effort, shall be governed by Section 10 (4) to (6) of the General Engagement Terms dated July 1, 2026. In addition, Stallmeyer shall inform the client in advance of the expected costs before processing an information or inspection request is commenced.

VII. Liability *(Supp. Sec. 9 GET)*

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 July 1, 2026. The maximum liability limits provided for therein apply, which the client acknowledges as appropriate. If the client wishes insurance coverage exceeding the limits provided for therein, he will inform Stallmeyer of this. Stallmeyer will then arrange for higher insurance and invoice the client for the additional costs incurred.

VII. Applicable law and place of jurisdiction *(Supp. Sec. 15 GET)*
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 engagement shall be Cologne, Germany.

D. 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 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 German generally accepted principles for the proper audit of financial statements (GoA) established by the IDW and will plan and perform the audit in accordance with the principles of conscientious professional practice such that misstatements and violations materially affecting the subject matter of the audit as described in the engagement letter are detected with reasonable assurance. The assessment of the adequacy of the insurance coverage of the company to be audited is not part of the audit engagement.
Reasonable assurance is a high level of assurance. However, it is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA [DE]) and IDW Auditing Standards (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.

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 provided for in § 322 HGB or the GoA can be issued. Stallmeyer will report on the audit 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.
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. 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.
As part of the audit of financial statements, Stallmeyer will obtain an understanding of the internal control system relevant to the audit insofar as this is necessary for planning appropriate audit procedures. This is not intended to provide an audit opinion on the effectiveness of the internal control system.
Stallmeyer will inform the client in writing of any significant deficiencies in the internal control system identified during the audit of financial statements. Stallmeyer will also assess the appropriateness of the accounting policies applied by management and the reasonableness of the estimates made in the financial reporting and the related disclosures.

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) Based on the audit evidence obtained, conclude 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, the auditor is required to draw attention to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify his 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 and the management report/group management report, including the disclosures
(4) For listed stock corporations, extend the audit in accordance with § 317 (4) HGB to the company's risk early warning system
(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 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 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 auditor's report 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 otherwise, to point out the uncorrected misstatements. The client hereby releases Stallmeyer from its duty of confidentiality to the extent necessary for reporting on the Other Information.
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 to the extent deemed necessary.

In the event of any discrepancies or questions of interpretation, only the German version shall be authoritative and legally binding. The English version has been prepared solely for ease of understanding and is provided for information purposes only. Comments or suggestions for improving the wording of the English version are welcome.