

Profit transfer agreement

between

PVA TePla AG, Im Westpark 10-12, 35435 Wettenberg, represented by its Management Board,

- hereinafter referred to as "PVA TePla" -

and

DIVE imaging systems GmbH, Forststraße 1, 01454 Radeberg, represented by its management

- hereinafter referred to as "DIVE".

§ 1

Shareholding structure

PVA TePla is the sole shareholder of DIVE. DIVE has no outside shareholders within the meaning of Section 304 (1) AktG.

§ 2

Profit transfer

- (1) DIVE undertakes to transfer its entire profit to PVA TePla. Profit in this sense is the net profit for the year that would have been reported by DIVE without the profit transfer, less any loss carried forward from the previous year. § Section 2 (2) remains unaffected.
- (2) With the consent of PVA TePla, DIVE may transfer amounts from the profit defined in Section 2 (1) to other revenue reserves (Section 272 (3) HGB), insofar as this is permissible under commercial law and economically justified on the basis of a reasonable commercial assessment. If, during the term of this agreement, amounts have been allocated to other revenue reserves at DIVE in accordance with Section 272 (3) HGB, these can - insofar as legally permissible - be transferred as profit at the request of PVA TePla after

reversal. The transfer of other reserves, profit carryforwards and reserves that originate from the time before the commencement of this agreement at DIVE is not permitted. The same applies to capital reserves, regardless of whether they were formed before or after this agreement came into force. The provisions of Section 301 of the German Stock Corporation Act (AktG) apply accordingly in the respective valid version.

§ 3

Loss absorption

. The provisions of Section 302 of the German Stock Corporation Act (AktG) apply accordingly in their respective valid version.

§ 4

Duration

- (1) The agreement between PVA Tepla and DIVE shall become effective upon its entry in the commercial register of DIVE. However, it shall apply for the first time for the financial year of DIVE, which begins on January 1, 2026.
- (2) The agreement is valid for an indefinite period. It can only be terminated with a notice period of six months to the end of the financial year of DIVE, but at the earliest to the end of the financial year after which the corporate and trade tax group to be established by this agreement has fulfilled its minimum term for tax purposes (according to the current legal situation, five years; Section 14 (1) sentence 1 no. 3 in conjunction with Section 17 of the German Corporation Tax Act (KStG). § Section 17 KStG, Section 2 (2) sentence 2 GewStG).
- (3) The right to terminate for good cause without observing a notice period remains unaffected. PVA TePla is entitled to terminate for good cause in particular if it sells its interest in DIVE or if one of the cases regulated in R 14.5 (6) sentence 2 KStR 2022 or an administrative instruction replacing it applies.
- (4) If the agreement ends, PVA TePla must provide security to the creditors of DIVE in accordance with Section 303 AktG.

§ 5

Approvals

The effectiveness of this agreement is subject to approval by the Annual General Meeting of PVA TePla and the shareholders' meeting of DIVE.

§ 6

Other

The invalidity or unenforceability of one or more provisions of this agreement shall not affect the validity of the remaining provisions. The invalid or unenforceable provision shall be replaced or alternatively replaced by a provision that ensures, in particular, the tax recognition of this profit and loss transfer agreement.

Wettenberg, the _____

Wettenberg, the _____

Jalin Ketter / Markus Groß
PVA TePla AG

Dr. Philipp Wollmann
DIVE imaging systems GmbH