

# - Translation for Convenience -

## PROFIT TRANSFER AGREEMENT

between

**Heidelberger Druckmaschinen Aktiengesellschaft**, Heidelberg (AG Mannheim, HRB 330004) - hereinafter referred to as "**HDM**"

and

**Heidelberger Druckmaschinen 2. Verwaltungs-GmbH**, Walldorf (AG Mannheim, HRB 749895) - hereinafter referred to as "**2. VERWALTUNG**"

### Section 1 Profit transfer

- (1) 2. VERWALTUNG undertakes to transfer its entire profit to HDM in accordance with all provisions of section 301 AktG as amended from time to time.
- (2) Any other retained earnings formed during the term of this agreement shall be reversed by 2. VERWALTUNG at the request of HDM and transferred as profit.
- (3) 2. VERWALTUNG, with the approval of HDM, may transfer amounts from the net profit for the year to retained earnings (section 272 (3) HGB - German Commercial Code) to the extent permissible under commercial law and economically justified on the basis of prudent business judgment.
- (4) The entitlement to profit transfer arises at the end of the financial year of 2. VERWALTUNG. It becomes due on the value date at this time.

### Section 2 Loss absorption

The provisions of section 302 of the Aktiengesetz (AktG – German Stock Corporation Act) as amended from time to time apply accordingly.

### Section 3 Effective date and duration

- (1) The agreement becomes effective on entry in the commercial register of 2. VERWALTUNG. The agreement shall apply retroactively from the beginning of the financial year of 2. VERWALTUNG in which this agreement is entered in the commercial register of 2. VERWALTUNG.
- (2) The agreement is being concluded for a minimum term of five years, calculated from the date of its entry into force in accordance with paragraph 1 sentence 2. If this period of five years ends during a current financial year of 2. VERWALTUNG, the minimum term of the agreement in accordance with sentence 1 is extended to the end of that financial year. Thereafter, the agreement continues indefinitely unless it is terminated in writing with notice of one month in compliance with the above minimum term.

- (3) Moreover, the agreement can be terminated in writing for good cause without notice. Good cause also exists in particular if HDM no longer holds the majority of the voting rights in 2. VERWALTUNG; HDM sells or contributes the shares in 2. VERWALTUNG; HDM or 2. VERWALTUNG is merged, split, or liquidated; or an external shareholder acquires an interest in 2. VERWALTUNG for the first time within the meaning of section 307 AktG.

#### **Section 4 Final provisions**

- (1) If one or more of the provisions of this agreement are or become void or unenforceable, or this agreement contains one or more regulatory gaps, this does not affect the validity of the other provisions of this agreement. In place of the void or unenforceable provision, a provision shall apply that most closely approximates the economic effect of the void or unenforceable provision while being valid. In place of the regulation containing a gap, a regulation shall apply that the parties would have agreed as regards their economic intent, had they realized the gap.
- (2) The provisions of sections 14 and 17 of the Körperschaftssteuergesetz (KStG – German Corporation Tax Act) as amended from time to time, or the corresponding successor regulations, apply to the interpretation of the individual provisions of this agreement. If individual provisions of this agreement conflict with section 2, section 2 shall take precedence over these provisions.

For Heidelberger Druckmaschinen Aktiengesellschaft:

Heidelberg, May 2, 2024

Dr. Ludwin Monz  
Chairman of the Management Board

Thomas Ludwig  
Authorized signatory

For Heidelberger Druckmaschinen 2. Verwaltungs-GmbH:

Walldorf, May 2, 2024

Dr. Leslie Melters  
Managing Director