CONTROL AND PROFIT AND LOSS TRANSFER AGREEMENT

between

DEUTZ Aktiengesellschaft, Ottostrasse 1, 51149 Cologne, registered in the commercial register of the Cologne District Court under HRB 281,

– hereinafter referred to as the "**Controlling Company**" –

and

DEUTZ Defense Systems GmbH, Ottostraße 1, 51149 Cologne, registered in the commercial register of the District Court of Cologne under HRB 123356,

– hereinafter referred to as the "**Controlled Company**" –

– hereinafter the Controlling Company and the Controlled Company each individually referred to as a "**Party**" and collectively as the "**Parties**" –

Preliminary note

The Controlling Company holds all shares in the Controlled Company. This corresponds to the entire voting share capital of the Controlled Company (financial integration). This financial integration has existed without interruption since the beginning of the current financial year of the Controlled Company, i.e., since January 1, 2026.

The Parties intend to conclude a control and profit and loss transfer agreement.

Now, therefore, the Parties agree as follows:

Section 1
Management control

(1) The Controlled Company submits the management of its company to the Controlling Company.

(2) The Controlling Company shall issue to the management of the Controlled Company, through its executive bodies or persons authorized by them for this purpose, all instructions it deems necessary with regard to organizational, economic, technical, financial and personnel matters. The instructions may be general or case-specific and must be given in text form. If given orally, they must be confirmed in text form without undue delay.

(3) The Controlled Company is obliged to comply with the instructions of the Controlling Company in all respects, unless mandatory company law, commercial law or accounting law provides otherwise. The amendment, maintenance or termination of this agreement is not covered by the right to issue instructions.

(4) The Controlling Company shall be kept continuously informed about all material matters of the Controlled Company and its business development. Beyond statutory rights, the Controlled Company is obliged to provide the executive bodies of the Controlling Company and their authorized representatives with comprehensive information and to grant access to the books and other records of the company.

Section 2
Transfer of profits

(1) The Controlled Company undertakes, for the first time from the beginning of the financial year of the Controlled Company current at the time of the registration of this agreement in its commercial register, to transfer its entire profit to the Controlling Company. The provisions of section 301 of the German Stock Corporation Act (AktG), as amended from time to time, shall apply mutatis mutandis; in the event that future

amendments to section 301 AktG conflict with the wording of this agreement, the statutory provisions shall prevail.

(2) With the consent of the Controlling Company, the Controlled Company may allocate amounts from its annual net profit to retained earnings (section 272 (3) of the German Commercial Code [HGB]), insofar as this is permissible under commercial law and economically justified based on prudent commercial judgment. Other retained earnings formed during the term of this agreement (section 272 (3) HGB) shall – where legally permissible – be released at the request of the Controlling Company and transferred as profit in accordance with section 301 AktG, as amended from time to time.

(3) Other reserves and profit carried forward and retained earnings originating from periods prior to the effectiveness of this agreement may not be transferred as profit to the Controlling Company. The same applies to additional paid-in capital, irrespective of whether it was formed before or after this agreement entered into force.

(4) The claim to transfer profits arises at the end of the financial year of the Controlled Company. It becomes due with value date as of that time.

Section 3
Assumption of losses

The provisions of section 302 AktG, as amended from time to time, shall apply mutatis mutandis.

Section 4
Term and termination of the agreement

(1) This agreement is concluded subject to the approval of the Annual General Meeting of the Controlling Company and the shareholders' meeting of the Controlled Company.

(2) This agreement shall become effective upon its registration in the commercial register of the Controlled Company and shall apply (with the exception of the provisions on control in section 1 of this agreement) retroactively from the beginning of the financial year of the Controlled Company in which this agreement is registered in the commercial register of the Controlled Company.

(3) This agreement is concluded for an indefinite period. It may be terminated by ordinary notice only at the end of the financial year of the Controlled Company, subject to a notice period of six months. However, ordinary termination shall be possible for the first time only at the end of the financial year of the Controlled Company upon the expiry of which the minimum term required for tax purposes within the meaning of section 14 (1) sentence 1 no. 3 of the German Corporate Income Tax Act (KStG) in conjunction with section 17 KStG and section 2 (2) sentence 2 of the German Municipal Trade Tax Act (GewStG), each as amended from time to time, has been fulfilled (under current law five (5) full fiscal years calculated from the beginning (00:00 hours) of the financial year in which this agreement became effective through its registration in the commercial register of the Controlled Company (the “Minimum Term”)).

(4) The right to terminate for good cause shall remain unaffected. The Parties shall in particular be entitled to terminate for good cause,

(a) if, due to a disposal of shares or for other reasons, the requirements for financial integration of the Controlled Company into the Controlling Company within the meaning of tax law no longer exist after implementation of the relevant measure;

(b) if the Controlling Company contributes its shareholding in the Controlled Company to another company; or

(c) if the Controlling Company or the Controlled Company is merged, demerged or liquidated.

Important reasons shall in particular also include those listed in R 14.5 (6) sentence 2 of the German Corporate Income Tax Guidelines 2022 (KStR 2022) or any corresponding successor provision.

(5) If the effectiveness of this agreement or its proper implementation is not or not fully recognized for tax purposes, the Parties agree that the Minimum Term shall in each case commence only on the first day of the financial year of the Controlled Company for which the requirements for tax recognition of its effectiveness or its proper implementation are met for the first time or again for the first time.

(6) Any termination or other ending of this agreement must be made in writing.

Section 5
Final provisions

(1) Amendments and supplements to this agreement require the approval of the Annual General Meeting of the Controlling Company and the shareholders' meeting of the Controlled Company. The approval of the Controlled Company must be unanimous and requires registration in the commercial register of the Controlled Company.

(2) Amendments and supplements to this agreement must be made in writing unless notarization is required by law. This also applies to any waiver of this written form requirement.

(3) Should any provision of this agreement be or become wholly or partially invalid, unenforceable or incapable of performance, or should this agreement contain a gap, this shall not affect the validity and enforceability of the remaining provisions of this agreement. The Parties undertake to replace the invalid, unenforceable, incapable or missing provision with a valid, enforceable and practicable provision that comes as close as possible to the economic purpose pursued by the Parties.

(4) In interpreting this agreement, the relevant tax provisions governing tax groups shall be taken into account in such a way that an effective tax group relationship is intended.

Cologne, _____

_____	_____
DEUTZ Aktiengesellschaft	DEUTZ Defense Systems GmbH
_____	_____
DEUTZ Aktiengesellschaft	DEUTZ Defense Systems GmbH