

Report
on the Audit
of the Annual Financial Statements
for the year ending March 31, 2026

Graphite COVA GmbH
90552 Röthenbach a. d. Pegnitz

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Audit report

A. Audit engagement

The Management of

Graphite COVA GmbH
90552 Röthenbach a. d. Pegnitz,
(hereinafter referred to as the "Company")

has engaged us, on the basis of the resolution of the shareholders' meeting dated August 6, 2025, to audit the annual financial statements as at March 31, 2026, including the underlying accounting records.

In conducting our audit of the annual financial statements, we complied with the applicable independence requirements (Section 321 (4a) HGB).

Our General Engagement Terms for German Public Auditors and Public Audit Firms as of January 1, 2024, which are attached as an annex, apply to this engagement, also in relation to third parties. We also refer to the liability provisions contained therein in Section 9 and to the exclusion of liability towards third parties.

This audit report is addressed to the Company. It was prepared in accordance with IDW PS 450 n.F. (10.2021).

This is a translation of the German audit report. The German version prevails.

B. Reproduction of the auditor's report

We have issued the following audit opinion on the annual financial statements:

"Independent Auditor's Report

To Graphite COVA GmbH, Röthenbach a. d. Pegnitz

Audit Opinion

We have audited the annual financial statements of Graphite COVA GmbH - comprising the balance sheet as at March 31, 2026, and the income statement for the financial year from April 1, 2025 to March 31, 2026, as well as the notes, including the presentation of the accounting and valuation methods.

In our opinion, on the basis of the knowledge obtained in the audit

- the accompanying annual financial statements comply, in all material respects, with the requirements of German commercial law applicable to corporations and give, in compliance with German Generally Accepted Accounting Principles, a true and fair view of the assets, financial position and financial performance of the Company as at March 31, 2026 and for the financial year from April 1, 2025 to March 31, 2026.

Pursuant to § 322 (3) sentence 1 HGB, we declare that our audit has not led to any reservations relating to the legal compliance of the annual financial statements.

Basis for the Audit Opinion

We conducted our audit of the annual financial statements in accordance with Section 317 HGB and in compliance with German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer (IDW). Our responsibilities under those requirements and principles are further described in the section "Auditor's Responsibilities for the Audit of the Annual Financial Statements" of our auditor's report.

We are independent of the Company in accordance with the requirements of German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the annual financial statements.

Responsibilities of the Legal Representatives for the Annual Financial Statements

The legal representatives are responsible for the preparation of the annual financial statements, which comply, in all material respects, with the requirements of German commercial law applicable to corporations, and for ensuring that the annual financial statements give, in compliance with German Generally Accepted Accounting Principles, a true and fair view of the assets, financial position and financial performance of the Company. Furthermore, the legal representatives are responsible for such internal controls as they have determined, in accordance with German Generally Accepted Accounting Principles, to be necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraudulent acts (i.e. manipulation of accounting records and misappropriation of assets) or error.

In preparing the annual financial statements, the legal representatives are responsible for assessing the Company's ability to continue as a going concern. Furthermore, they are responsible for disclosing, as applicable, matters related to going concern. In addition, they are responsible for financial reporting on the basis of the going concern principle unless there are factual or legal circumstances to the contrary.

Auditor's responsibilities for the Audit of the Annual Financial Statements.

Our objective is to obtain reasonable assurance as to whether the annual financial statements as a whole are free from material misstatement, whether due to fraudulent acts or error, and to issue an auditor's report that includes our audit opinion on the annual financial statements.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Section 317 HGB and in compliance with German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer (IDW) will always detect a material misstatement. Misstatements may arise from fraudulent acts 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 annual financial statements.

We exercise professional judgment and maintain professional skepticism throughout the audit. In addition we:

- Identify and assess the risks of material misstatement in the annual financial statements due to fraudulent acts or error, plan and perform audit procedures as a response to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our audit opinion. The risk that a material misstatement resulting from fraudulent acts is not detected is higher than the risk that a material misstatement resulting from error is not detected, as fraudulent acts may involve collusion, falsification, intentional omissions, misleading representations or the override of internal controls;

- Obtain an understanding of the internal controls relevant to the audit of the annual financial statements in order to plan audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an audit opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of the accounting methods applied by the legal representatives as well as the reasonableness of the estimated values presented by the legal representatives and related disclosures;
- Draw conclusions on the appropriateness of the going concern basis of accounting applied by the legal representatives and, based on the audit evidence obtained, whether a material uncertainty exists in connection with events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify our audit opinion. We draw our conclusions on the basis of the audit evidence obtained up to the date of our auditor's report. Future events or conditions may, however, cause the Company to cease to be able to continue its business operations;
- Evaluate the presentation, structure and content of the annual financial statements as a whole, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in such a way that the annual financial statements, in compliance with German Generally Accepted Accounting Principles, give a true and fair view of the assets, financial position and financial performance of the Company.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit."

C. Fundamental findings

I. Facts impairing development / jeopardizing existence

In fulfilment of our reporting obligation within the meaning of Section 321 (1) sentence 3 HGB regarding facts that may jeopardise the existence of the corporation or materially impair its development, we draw particular attention to the matters presented by management in the notes, according to which the following situation exists:

The Company also incurred a net loss in 2025/2026 (kEUR 4,356; prior year: kEUR 3,716). The cumulative losses therefore amount to kEUR 49,819 (prior year: kEUR 45,463). This is offset by share capital of kEUR 4,000 and capital reserves of kEUR 12,320. As at March 31, 2026, negative equity therefore amounts to kEUR 33,499 (prior year: kEUR 29,143). Thus, as at March 31, 2026, there is balance sheet over-indebtedness.

The parent company, Graphite International B.V., Netherlands, issued a binding letter of comfort in favour of the Company on March 31, 2026. The letter of comfort is limited in time (June 30, 2027) and in amount (EUR 3.0 million). In addition, the parent company has undertaken not to demand repayment of loans including interest as well as other trade payables, unless the Company's liquidity position would allow it.

Furthermore, the ultimate parent company has issued a guarantee declaration in favour of the financing bank. This guarantee is likewise limited in time (April 4, 2027) and in amount (EUR 15 million).

According to the planning available to us, the Company will also generate a loss in 2026/2027. In management's assessment, based on the liquidity reserves still available (cash and cash equivalents as well as unused credit lines from Citibank amounting to EUR 2.7 million) and the current liquidity planning, sufficient financial resources will be available to ensure the continued existence of the Company. In this respect, there is no actual over-indebtedness of the Company.

Should, contrary to expectations, the business planning for 2026/2027 be substantially missed, so that the letter of comfort of the parent company, which is limited in amount, would not be sufficient, the existence of the Company would be jeopardized.

In the course of our audit, no other facts impairing development or jeopardizing existence within the meaning of Section 321 (1) sentence 3 HGB were identified

D. Audit execution

I. Subject of the audit

Within the scope of the engagement assigned to us, we have, in accordance with Section 317 HGB, audited the accounting records and the annual financial statements - comprising the balance sheet, income statement and notes - for compliance with the applicable legal provisions and the supplementary provisions of the articles of association.

The relevant accounting principles for our audit of the annual financial statements were the accounting provisions of Sections 242 to 256a and Sections 264 to 288 HGB, the special provisions of the German Limited Liability Companies Act (GmbH-Gesetz), as well as the supplementary provisions of the articles of association.

There are no supplementary accounting provisions arising from the articles of association.

II. Nature and scope of the audit

We conducted our audit in accordance with Section 317 Commercial Code [HGB] and German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer in Deutschland e.V. [Institute of Public Auditors in Germany, Incorporated association] (IDW).

The audit does not extend to whether the continued existence of the audited Company or the effectiveness and efficiency of the management can be assured.

The basis of our risk-oriented audit approach is the development of an audit strategy and an audit programme tailored to it, with the aim of obtaining sufficient suitable audit evidence to reduce the audit risk to an acceptably low level. The audit programme contains the audit procedures to be performed by the members of the audit team in terms of nature, timing and extent.

In identifying and assessing the risks of material misstatement due to fraudulent acts or error at the financial statement and assertion level, we obtain an understanding of the Company and its environment, including the internal control system and, where applicable, the arrangements and measures relevant to the audit of the management report. On this basis, we perform tests of controls, where necessary, in order to assess the effectiveness of relevant controls. The findings from these audit procedures have been taken into account in determining the assertion-based analytical audit procedures and the tests of details, which are designed to detect material misstatements.

In planning and performing the audit as well as in assessing the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements, we have applied the concept of materiality.

Our audit programme has included the following key areas:

- Analysis of the preparation process of the annual financial statements
- Existence and valuation of inventories
- Existence of trade receivables and the proper cut-off of revenue
- Completeness and valuation of provisions
- Review of the going concern assumption (this is not a review within the meaning of Section 317 (4a) HGB)
- Other individual matters with a material impact on the presentation of the assets, financial position and financial performance

To audit the existence of the Company's assets and liabilities, we obtained confirmations from banks, tax advisors and lawyers as well as balance confirmations for receivables and liabilities on a sample basis. We participated in the inventory of inventories as observers.

The work of an actuary engaged by the Company was used as audit evidence for our audit of the accounting for provisions for pensions and similar obligations. Where necessary, taking into account the significance of the work of the expert for the objectives of our audit, we assessed the competence, capabilities and objectivity of the expert, obtained an understanding of the work of the expert and assessed the appropriateness of the work of the expert as audit evidence for the relevant assertion.

Our audit was conducted - with interruptions - in the period from February 24, 2026 to June 15, 2026.

All explanations and evidence requested by us have been provided. The legal representatives have confirmed to us in writing the completeness of these explanations and evidence as well as of the accounting records and the annual financial statements in the standard representation letter.

E. Accounting findings

I. Regularity of the accounting

In our opinion, based on the findings of our audit, the accounting records comply with the legal requirements. The information obtained from other audited documents has led to a proper presentation in the accounting records and the annual financial statements.

As a summarized result of our audit, which is based on

- the correctness of the components of the financial statements and their derivation from the accounting records,
- the correctness of the information provided in the notes,
- compliance with the recognition, disclosure and measurement requirements,
- compliance with all statutory provisions applicable to accounting, including generally accepted accounting principles and all size-related, legal form-related or industry-specific regulations, and
- compliance with the provisions of the articles of association insofar as these relate to the content of the financial reporting,

we have issued the auditor's report reproduced in section B.

II. Overall statement of the annual financial statements

1. Valuation principles

With regard to the accounting and valuation methods applied as well as the factors relevant for the measurement of assets and liabilities, including any effects of changes in these methods, we make the following statements:

Presentation of the key measurement principles

The **accounting and valuation methods are based on** the going concern assumption (Section 252 (1) No. 2 HGB) and are aligned with the provisions of German commercial law. They are applied consistently compared with the previous year

The Company has applied the following significant accounting and valuation methods:

- As at the balance sheet date, the Company reports negative equity of kEUR 33,499 (prior year: kEUR 29,143). Based on the current liquidity planning (including the currently available liquid funds and unused credit lines) as well as the letter of comfort issued by the parent company Graphite International B.V., Netherlands, and provided that the business plan for 2025/2026 is adhered to, the financing of the Company is secured. Accordingly, the accounting and valuation methods are based on the going concern assumption (Section 252 (1) No. 2 HGB).
- Raw materials, consumables and supplies are measured at the moving average purchase cost, taking into account the strict lower of cost or market principle. Work in progress and finished goods are measured at production cost. These include direct material and production costs as well as appropriate portions of material and production overheads and depreciation of fixed assets to the extent attributable to production. In addition, general administrative expenses, which largely consist of allocations from sister companies, are included in the calculation. Risks arising from reduced usability, storage duration or declining selling prices are taken into account by write-downs.
- Trade receivables (kEUR 1,535; prior year: kEUR 1,427) are recognized at nominal value. Identifiable individual risks are accounted for by valuation allowances. Trade receivables are largely covered by credit insurance.
- No deferred tax assets have been recognized on tax loss carryforwards.

- Pension provisions are recognized at the settlement amount required based on prudent business judgement as at the balance sheet date. The valuation is performed in accordance with actuarial principles using the projected unit credit method. In accordance with Section 253 (2) sentences 1 and 2 HGB, an average market interest rate (over the past ten years) of 2.11% (prior year: 1.94%) was applied for an assumed remaining term of 15 years. In determining the settlement amount, mortality and invalidity probabilities were taken from the "Richttafeln 2018 G" by Dr Klaus Heubeck, and a pension increase rate of 2.5% was assumed. As at the balance sheet date, the required settlement amount amounts to kEUR 33 (prior year: kEUR 35). Due to the insolvency of the predecessor company in 2004, a pension protection association (Pensions-Sicherungs-Verein) was involved to secure the Company's occupational pension scheme.

For further information, please refer to the notes (Appendix 1.3).

2. Summarizing assessment

Following our audit carried out in accordance with our duties, we have come to the assessment made in our auditor's report that the annual financial statements, taken as a whole, give, in compliance with the principles of proper accounting, a true and fair view of the assets, financial position and financial performance of the Company.

F. Concluding remarks

We issue the above report on our audit of the annual financial statements for the financial year from April 1, 2025 to March 31, 2026 of Graphite COVA GmbH, Röthenbach a. d. Pegnitz, in accordance with Section 321 HGB and in compliance with the principles for the proper preparation of audit reports of the Institut der Wirtschaftsprüfer in Deutschland e. V., Düsseldorf (IDW PS 450 n. F. (10.2021)).

Munich, June 15, 2026

INTARIA GmbH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

Christian Roller
Certified Public Accountant

Oliver Trautwein
Certified Public Accountant

Publications or the dissemination of the annual financial statements with reference to our audit, as well as the dissemination of our audit report and/or the auditor's report require our prior renewed statement.

In the event of publications or the dissemination of the annual financial statements in a form differing from the audited version (including the translation into other languages), our prior renewed statement is also required, provided that our auditor's report is quoted or reference is made to our audit; reference is made to Section 328 HGB.

Annexes

Balance sheet as of 31 March 2026

Graphite COVA GmbH
90552 Röthenbach a. d. Pegnitz

Assets	31.03.2026 EUR	31.03.2025 EUR	Equity and liabilities	31.03.2026 EUR	31.03.2025 EUR
A. Fixed Assets			A. Equity		
I. Intangible assets			I. Capital subscribed	4.000.000,00	4.000.000,00
Concessions, Industrial property rights acquired for a consideration as well as licences to such rights and values	0,00	1.405,00	II. Capital reserves	12.320.000,00	12.320.000,00
II. Tangible assets			III. Loss carried forward	-45.462.926,47	-41.747.052,38
1. Land, land rights and buildings, including buildings on third-party land	1.199,00	1.635,00	IV. Net loss of the year	-4.355.812,31	-3.715.874,09
2. Technical equipment and machines	883.289,00	524.191,00	V. Deficit not covered by equity	33.498.738,78	29.142.926,47
3. Other Plants, office fixtures and fittings	129.082,00	142.204,00			
4. Prepayments on tangible assets and construction in progress	0,00	53.179,52			
	<u>1.013.570,00</u>	<u>721.209,52</u>		<u>0,00</u>	<u>0,00</u>
	<u>1.013.570,00</u>	<u>722.614,52</u>	B. Provisions and accruals		
B. Current assets			1. Provisions for pensions and similar obligations	33.232,00	35.191,00
I. Inventories			2. Provisions for taxes	0,00	0,00
1. Raw materials, supplies and operating materials	7.009.304,71	9.856.214,47	3. Other provisions	115.779,96	80.980,42
2. Unfinished products, unfinished services	1.075.035,56	1.201.123,29		<u>149.011,96</u>	<u>116.171,42</u>
3. Finished goods and merchandise	846.671,20	601.524,15	C. Liabilities		
	<u>8.931.011,47</u>	<u>11.658.861,91</u>	1. Liabilities due to banks	10.400.350,06	9.400.000,00
II. Receivables and other assets			2. Trade payables	182.319,73	99.443,25
1. Trade receivables	1.534.731,92	1.426.687,25	3. Liabilities due to affiliated companies	3.055.977,02	3.364.055,35
2. Receivables from affiliated companies	2.106.094,41	1.911.991,98	4. Liabilities due to shareholders	33.431.623,19	32.431.398,12
3. Other assets	62.411,47	17.403,90	5. Other liabilities	93.692,00	39.202,10
	<u>3.703.237,80</u>	<u>3.356.083,13</u>	- therefor for taxes EUR 7.423,97 (p.y. EUR 9.440,47)		
III. Cash, bank deposits and cheques	151.945,94	549.566,80		<u>47.163.962,00</u>	<u>45.334.098,82</u>
	<u>12.786.195,21</u>	<u>15.564.511,84</u>			
C. Prepaid expenses	14.469,97	20.217,41			
D. Deficit not covered by equity	33.498.738,78	29.142.926,47			
	<u>47.312.973,96</u>	<u>45.450.270,24</u>		<u>47.312.973,96</u>	<u>45.450.270,24</u>

**Income statement for the period
from 1 April 2025 to 31 March 2026**

**Graphite COVA GmbH
90552 Röthenbach a. d. Pegnitz**

	2025/26 EUR	2024/25 EUR
1. Sales	10.555.041,07	14.988.500,13
2. Increase or decrease in the inventory of finished products and work in progress	119.059,32	-2.443.893,45
3. Other operating income - therefor for exchange rate gains EUR 0,00 (p.y. EUR 7.959,71)	62.099,18	120.150,48
4. Cost of materials		
a) Cost of raw materials, supplies, operating materials and acquired goods	-5.786.164,80	-6.403.547,39
b) Cost of services acquired	-5.245.230,44	-5.085.991,51
	<u>-11.031.395,24</u>	<u>-11.489.538,90</u>
5. Personnel expenses		
a) Wages and salaries	-584.567,78	-607.861,00
b) Social security and pension expense - therefor for pensions EUR -1.159,00 (p.y. EUR -346,00)	-122.781,23	-133.396,72
	<u>-707.349,01</u>	<u>-741.257,72</u>
6. Depreciation for intangible fixed assets and tangible fixed assets	-103.680,72	-117.430,40
7. Other operating expenses - therefor for exchange rate losses EUR 176,72 (p.y. EUR 3.231,81)	-1.881.197,03	-2.231.514,95
8. Other interest and similar income - therefor to affiliated companies EUR 31.715,76 (p.y. EUR 60.307,00)	16.835,75	38.141,54
9. Interest and similar expenses - therefor to affiliated companies EUR 1.310.718,75 (p.y. EUR 1.375.224,99) - therefor from compounding EUR 653,00 (p.y. EUR 628,00)	-1.384.281,06	-1.838.104,82
10. Taxes on income and profit from ordinary business operations	<u>0,43</u>	<u>0,00</u>
11. Profit after taxes	-4.354.867,31	-3.714.948,09
12. Other taxes	<u>-945,00</u>	<u>-926,00</u>
13. Net loss for the year	<u>-4.355.812,31</u>	<u>-3.715.874,09</u>

GRAPHITE COVA GMBH, RÖTHENBACH A. D. PEGNITZ

ANNUAL FINANCIAL STATEMENTS FOR THE FISCAL YEAR

1 APRIL 2025 TO 31 MARCH 2026

NOTES

A) General information

Graphite COVA GmbH (“the Company”) is domiciled in Röthenbach a. d. Pegnitz and registered in the commercial register at the Local Court of Nuremberg under registration number HRB 21271.

The annual financial statements of Graphite COVA GmbH have been prepared in accordance with the accounting regulations of the German Commercial Code (Handelsgesetzbuch – HGB) and the German Limited Liability Companies Act (GmbH-Gesetz).

The income statement has been prepared using the total cost method in accordance with Section 275 (2) HGB. The Company is a small corporation within the meaning of Section 267 (1) HGB.

Going concern risks

The Company's continued existence is dependent on the achievement of its business plan. The parent company, Graphite International B.V., Netherlands, issued a binding letter of comfort in favour of the Company on 31 March 2026. According to the planning performed, the Company is also expected to incur a loss in 2026/27. Based on the existing liquidity reserves (cash and cash equivalents as well as unused credit lines) and the current liquidity planning, sufficient financial resources are available to ensure the Company's ability to continue as a going concern. Should, contrary to expectations, the business plan for 2026/27 be materially not achieved such that the parent company's letter of comfort, which is limited in amount, is not sufficient, the Company's continued existence would be at risk.

B) Accounting policies

The accounting and valuation policies applied in the previous year have been consistently applied in the financial year, unless new findings required a different measurement. The accounting and valuation are based on the assumption of the continuation of the Company's activities in accordance with Section 252 (1) no. 2 HGB.

Newly acquired intangible assets and property, plant and equipment are recognised at acquisition cost, less scheduled straight-line depreciation. Internally generated assets are measured at production cost, including appropriate portions of the necessary overhead costs. Depreciation of depreciable assets is carried out in accordance with German tax regulations. The useful lives range between 3 and 12 years.

Low-value assets with individual acquisition costs of up to EUR 250.00 are recognised as an immediate operating expense in the year of acquisition. Assets with acquisition costs between EUR 250.00 and EUR 1,000.00 are included in a collective item (pool). This is depreciated through profit or loss in the year of its addition and the following four years.

Raw materials, supplies and operating materials as well as **merchandise** are recognised at acquisition cost including incidental acquisition costs, in accordance with the strict lower of cost or market principle.

Work-in-process and **finished goods** are measured at production cost in accordance with the lower of cost principle. The production costs include direct material and production costs as well as appropriate portions of material and production overheads and the depreciation of fixed assets to the extent that it is caused by production.

Accounts receivable and other assets are recognized at nominal values. Individual risks are considered by valuation allowances. Receivables from deliveries and services are for the most part covered by a credit insurance.

Cash on hand and bank balances are recognized at nominal value.

The **prepaid expenses** relate to payments made before the balance sheet date, which represent expenses for a certain period after that date.

Provisions for pensions and similar obligations are measured using the projected unit credit method applying the "Richttafeln 2018 G" of Klaus Heubeck, with a discount rate of 2.11% and a pension increase rate of 2.50%. In accordance with Section 253 (2) in conjunction with (6) HGB, the average interest rate of the past 10 years with an assumed remaining term of 15 years has been applied. The difference resulting from the use of the average interest rate of the past 10 years compared with that of the past 7 years (2.30%) is negative in the reporting year and amounts to kEUR -10. No amount is subject to a distribution restriction in the financial year.

Other provisions take into account all identifiable risks and uncertain obligations based on prudent commercial judgement at the settlement amount required and are recognised taking into account expected future price and cost increases. Short-term provisions have not been discounted.

The liabilities enter the balance sheet according to their settlement amount. All liabilities are short-term.

Foreign currency translation

The translation of receivables and liabilities denominated in foreign currencies is carried out in accordance with Section 256a HGB. Foreign currency receivables and liabilities are initially recognised at the spot exchange rate at the date of initial recognition and subsequently translated at the spot exchange rate at the balance sheet date. For

maturities of more than one year, the realisation principle and historical cost principle are observed.

The financial statements have been prepared with due regard to the principle of prudence; in particular, all foreseeable risks and losses arising up to the balance sheet date have been taken into account, even if they become known only between the balance sheet date and the date of preparation of the financial statements

Income statement

Profits are recognised only if they have been realised by the balance sheet date. Expenses and income of the financial year are recognised irrespective of the date of payment.

C) Comments on the balance sheet

Receivables and other assets

The receivables and other assets have a residual maturity of up to one year in the financial year as well as in the previous year. The receivables from affiliated companies and shareholders relate to receivables from supplies and services.

Equity

As of 31 March 2026, the equity of the Company shows a deficit not covered by equity in the amount of kEUR 33,499, due to the continuing loss situation. The financial statements have nevertheless been prepared on a going concern basis, as the accounting over-indebtedness has been eliminated by a binding letter of comfort dated 31 March 2026 from the parent company, Graphite International B.V., Rotterdam, Netherlands, in the amount of kEUR 3,000 for a limited period of 16 months. In addition, the parent company has undertaken not to demand repayment of the loan, including interest, as well as the receivables from deliveries and services, as long as the Company does not have sufficient liquidity.

Other provisions

The other provisions mainly comprise provisions for personnel-related obligations amounting to kEUR 45 (prior year: kEUR 27) and provisions for financial statement preparation costs amounting to kEUR 34 (prior year: kEUR 32).

Liabilities

There are no security interests on the liabilities. All liabilities have remaining maturities of less than one year.

Liabilities to credit institutions

As of the balance sheet date, the Company has utilised a working capital loan of kEUR 10,200 in four tranches as a short-term bridging measure. This loan is also of a short-term nature and can be extended monthly.

Liabilities to affiliated companies

The liabilities to affiliated companies amounting to kEUR 3,056 (prior year: kEUR 3,364) relate to liabilities from supplies and services and have a remaining maturity of up to one year.

Liabilities to shareholders

The liabilities to shareholders relate to liabilities in connection with the trade mark (kEUR 4,840; prior year: kEUR 4,823). In addition, Graphite International B.V., Netherlands, granted Graphite COVA GmbH a working capital loan of kEUR 25,000. The interest rate is calculated monthly on the basis of Euribor plus a margin of 1.95% and is therefore at arm's length. As of the balance sheet date, the working capital loan, including interest, amounts to kEUR 28,591 (prior year: kEUR 27,608).

D) Other disclosures**Other financial obligations**

The Company has entered into lease agreements for motor vehicles and operational transport vehicles. The terms of the agreements range between three and six years. For the financial year 2025/26, lease payments amount to kEUR 28 (prior year: kEUR 33), with further obligations of kEUR 40 (prior year: kEUR 62) until the end of the lease terms. The lease and rental agreements are structured as operating leases and therefore constitute off-balance sheet transactions in accordance with Section 285 no. 3 HGB. The advantages lie in the financing as well as the predictability of costs; disadvantages arise from the longer commitment to a contractual partner.

Number of employees

The average number of employees during the financial year 2025/26 was 8 (8 salaried employees, 0 industrial workers). In the previous year, the number of employees was 9 (9 salaried employees, 0 industrial workers).

Röthenbach an der Pegnitz, 10 June 2026

R. Poddar

M.K.. Chhajer

Development of fixed assets 2025/26

Graphite COVA GmbH
90552 Röthenbach a. d. Pegnitz

	Acquisition costs				Accumulated depreciation				Net book value		
	01.04.2025 EUR	Additions EUR	Disposals EUR	Transfers EUR	31.03.2026 EUR	01.04.2025 EUR	Additions EUR	Disposals EUR	31.03.2026 EUR	31.03.2026 EUR	31.03.2025 EUR
I. Intangible assets											
Concessions, Industrial property rights acquired for a consideration as well as licences to such rights and values	42.923,73	0,00	0,00	0,00	42.923,73	41.518,73	1.405,00	0,00	42.923,73	0,00	1.405,00
	<u>42.923,73</u>	<u>0,00</u>	<u>0,00</u>	<u>0,00</u>	<u>42.923,73</u>	<u>41.518,73</u>	<u>1.405,00</u>	<u>0,00</u>	<u>42.923,73</u>	<u>0,00</u>	<u>1.405,00</u>
II. Property, plant and equipment											
1. Land, land rights and buildings, including buildings on third-party land	4.361,34	0,00	0,00	0,00	4.361,34	2.726,34	436,00	0,00	3.162,34	1.199,00	1.635,00
2. Technical equipment and machines	14.919.271,51	394.636,20	0,00	53.179,52	15.367.087,23	14.395.080,51	88.717,72	0,00	14.483.798,23	883.289,00	524.191,00
3. Other Plants, office fixtures and fittings	967.981,27	0,00	0,00	0,00	967.981,27	825.777,27	13.122,00	0,00	838.899,27	129.082,00	142.204,00
4. Prepayments on tangible assets and construction in progress	53.179,52	0,00	0,00	-53.179,52	0,00	0,00	0,00	0,00	0,00	0,00	53.179,52
	<u>15.944.793,64</u>	<u>394.636,20</u>	<u>0,00</u>	<u>0,00</u>	<u>16.339.429,84</u>	<u>15.223.584,12</u>	<u>102.275,72</u>	<u>0,00</u>	<u>15.325.859,84</u>	<u>1.013.570,00</u>	<u>721.209,52</u>
	<u>15.987.717,37</u>	<u>394.636,20</u>	<u>0,00</u>	<u>0,00</u>	<u>16.382.353,57</u>	<u>15.265.102,85</u>	<u>103.680,72</u>	<u>0,00</u>	<u>15.368.783,57</u>	<u>1.013.570,00</u>	<u>722.614,52</u>

Annexes

Other information

Legal circumstances

Company:	Graphite COVA GmbH
Address:	Grünthal 1 – 6 90552, Röthenbach a. d. Pegnitz
Commercial register:	Local Court Nuremberg, HRB 21271
Partnership agreement:	Valid in the version of November 28, 2006 (last amended by shareholder resolution of April 23, 2019)
Fiscal Year:	from April 1 to March 31 of the following year
Object of the Company:	The object of the Company is the sale of and trade in raw materials and semi-finished products, the distribution and marketing of electrodes and special products of the graphite and carbon industry as well as the holding and utilization, in particular the leasing, of production equipment and machinery.
Share capital:	EUR 4,000,000.00 (fully paid in)
Shareholders and contributions:	Graphite International B.V., Rotterdam / Netherlands (100%)
Management and representation:	<p>If only one managing director has been appointed, he shall represent the Company alone. If several managing directors have been appointed, the Company shall be represented by two managing directors or by one managing director together with an authorized signatory.</p> <ul style="list-style-type: none">• Mahendra Kumar Chhajer, Kolkata, India, Managing director• Rounak Poddar, Röthenbach a. d. Pegnitz, Managing director
Commercial procuration:	<ul style="list-style-type: none">• Helmut Renner (til March 10, 2026)• Sivaprasad Pusala

Shareholder resolution: 6. August 2025

Approval of the company's annual financial statements as of 31 March 2025 and the management report for the 2024/2025 financial year

Discharge of the management for the 2024/2025 financial year

The net loss for the 2024/25 financial year and the loss carryforward will be carried forward to new account.

Appointment of INTARIA AG (now: INTARIA GmbH) as auditor for 2025/26

There were no other significant changes in the legal situation after the balance sheet date.

Tax Situation

Tax office:	Nuremberg
Tax number:	241/115/52408
Tax returns/notices:	<p>The tax returns for the 2024 assessment year have been submitted and the notices in this regard were issued.</p> <p>The tax returns for the 2025 assessment year have not yet been submitted.</p>
External/special tax audits:	<p>A tax audit covering the tax years 2019 through 2023 is currently underway and had not been completed yet at the time of the annual financial statement audit. No tax audit findings were available at that time.</p>
General notes:	<p>Trade tax The Company is subject to trade tax on its domestic business operations.</p> <p>Corporate income tax / solidarity surcharge Due to its legal form, the Company is subject to corporate income tax and the solidarity surcharge on its taxable income.</p> <p>Value added tax There is a fiscal unity for sales tax purposes with the sister companies Bavaria Electrodes GmbH i.L., Bavaria Carbon Specialities GmbH and Bavaria Carbon Holdings GmbH; the controlling Company is the reporting Company Graphite COVA GmbH.</p> <p>The fiscal unity is an entrepreneur within the meaning of the German Turnover Tax Act (Umsatzsteuergesetz) and generates exclusively taxable and generally taxable sales. Sales are subject to the standard tax rate of 19 %. The tax group is entitled to an unrestricted input tax deduction.</p>

Economic situation

1) Intercompany contracts

Building lease agreement with BCH (Bavaria Carbon Holdings GmbH, Röthenbach a. d. Pegnitz) dated September 9, 2004 (commencement August 13, 2004). Automatic extension has been agreed if no notice of termination is given. Decorative repairs and maintenance are at the expense of the lessee. The rent amounts to EUR 30,000 p.a.

Production agreement with BCS and BE dated September 9, 2004. Automatic renewal is agreed upon if no notice of termination is given. BCS is contracted for the production of special products. Cost plus 4 % was agreed.

Service agreement with BCS dated September 9, 2004. Automatic renewal for one year is agreed if no notice of termination is given. BCS provides services in the areas of accounting, IT, personnel (including management services) and real estate management. Cost plus 7 % has been agreed, but without third-party costs that can be charged on.

Trademark license agreement with GIBV (Graphite International B. V., Rotterdam, Netherlands) dated September 9, 2004. This is a non-exclusive trademark usage agreement without term limitation relating to the trademark "COVA". The royalty rate is 1.5 % of net sales per quarter after discounts, bonuses, taxes, claims and value addition in coating process.

Know How Agreement with GIL (Graphite India Ltd, India) dated September 9, 2004, a non-exclusive know how utilization agreement with no term limitation relating to scrap reduction, machine efficiency improvement, quality improvement and production of electrodes > 24 inches. The license rate is 1.5% of net sales per quarter after discounts, bonuses, taxes, claims and value addition in coating process.

Supply agreement with GIL dated April 1, 2013 for the supply of raw materials, finished products, semi-finished products and the purchase of the same at the respective transfer price guideline.

Hard letter of comfort with GIBV dated March 31, 2025 for any future deterioration in the economic deterioration of GC in the future up to an amount of EUR 3 million and with the earliest notice period to June 30, 2026.

2) Loan agreement

Framework credit agreement with Citibank, London, for an amount of EUR 12.9 million (p. y. EUR 12.9 million). Individual drawings are possible in tranches. Interest is calculated on the basis of the positive EURIBOR 1 1/360 plus 1.95 %. Of the EUR 15 million, EUR 10.2 million were drawn in the fiscal year (p. y. EUR 9.4 million).

Corporate guarantee agreement with GIL for the aforementioned bank liability of GC up to the amount of EUR 15 million. The term of this agreement is limited until April 4, 2027. The guarantee fee amounts to 1 % of the loan amount.

A loan agreement has been concluded with GIBV for EUR 5 million and for EUR 20 million. The interest rate is calculated in line with the market at 1.95 %. The loan is concluded for one year (October 25, 2022) with an option to extend, which was exercised during the financial year.

3) Public law contract

Public law contract with the Free State of Bavaria dated July 14, 2004. This contract concerns specific contaminated sites on the land owned by BCH.

Allgemeine Auftragsbedingungen

für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften

vom 1. Januar 2024

1. Geltungsbereich

(1) Die Auftragsbedingungen gelten für Verträge zwischen Wirtschaftsprüferinnen, Wirtschaftsprüfern oder Wirtschaftsprüfungsgesellschaften (im Nachstehenden zusammenfassend „Wirtschaftsprüfer“ genannt) und ihren Auftraggebern über Prüfungen, Steuerberatung, Beratungen in wirtschaftlichen Angelegenheiten und sonstige Aufträge, soweit nicht etwas anderes ausdrücklich in Textform vereinbart oder gesetzlich zwingend vorgeschrieben ist.

(2) Dritte können nur dann Ansprüche aus dem Vertrag zwischen Wirtschaftsprüfer und Auftraggeber herleiten, wenn dies vereinbart ist oder sich aus zwingenden gesetzlichen Regelungen ergibt. Im Hinblick auf solche Ansprüche gelten diese Auftragsbedingungen auch diesen Dritten gegenüber. Einreden und Einwendungen aus dem Vertragsverhältnis mit dem Auftraggeber stehen dem Wirtschaftsprüfer auch gegenüber Dritten zu.

2. Umfang und Ausführung des Auftrags

(1) Gegenstand des Auftrags ist die vereinbarte Leistung, nicht ein bestimmter wirtschaftlicher Erfolg. Der Auftrag wird nach den Grundsätzen ordnungsmäßiger Berufsausübung ausgeführt. Der Wirtschaftsprüfer übernimmt im Zusammenhang mit seinen Leistungen keine Aufgaben der Geschäftsführung. Der Wirtschaftsprüfer ist für die Nutzung oder Umsetzung der Ergebnisse seiner Leistungen nicht verantwortlich. Der Wirtschaftsprüfer ist berechtigt, sich zur Durchführung des Auftrags sachverständiger Personen zu bedienen.

(2) Die Berücksichtigung ausländischen Rechts bedarf – außer bei betriebswirtschaftlichen Prüfungen – der ausdrücklichen Vereinbarung in Textform.

(3) Ändert sich die Sach- oder Rechtslage nach Abgabe der abschließenden beruflichen Äußerung, so ist der Wirtschaftsprüfer nicht verpflichtet, den Auftraggeber auf Änderungen oder sich daraus ergebende Folgen hinzuweisen.

3. Mitwirkungspflichten des Auftraggebers

(1) Der Auftraggeber hat dafür zu sorgen, dass dem Wirtschaftsprüfer alle für die Ausführung des Auftrags notwendigen Unterlagen und weiteren Informationen rechtzeitig übermittelt werden und ihm von allen Vorgängen und Umständen Kenntnis gegeben wird, die für die Ausführung des Auftrags von Bedeutung sein können. Dies gilt auch für die Unterlagen und weiteren Informationen, Vorgänge und Umstände, die erst während der Tätigkeit des Wirtschaftsprüfers bekannt werden. Der Auftraggeber wird dem Wirtschaftsprüfer geeignete Auskunftspersonen benennen.

(2) Auf Verlangen des Wirtschaftsprüfers hat der Auftraggeber die Vollständigkeit der vorgelegten Unterlagen und der weiteren Informationen sowie der gegebenen Auskünfte und Erklärungen in einer vom Wirtschaftsprüfer formulierten Erklärung in gesetzlicher Schriftform oder einer sonstigen vom Wirtschaftsprüfer bestimmten Form zu bestätigen.

4. Sicherung der Unabhängigkeit

(1) Der Auftraggeber hat alles zu unterlassen, was die Unabhängigkeit der Mitarbeiter des Wirtschaftsprüfers gefährdet. Dies gilt für die Dauer des Auftragsverhältnisses insbesondere für Angebote auf Anstellung oder Übernahme von Organfunktionen und für Angebote, Aufträge auf eigene Rechnung zu übernehmen.

(2) Sollte die Durchführung des Auftrags die Unabhängigkeit des Wirtschaftsprüfers, die der mit ihm verbundenen Unternehmen, seiner Netzwerkunternehmen oder solcher mit ihm assoziierten Unternehmen, auf die die Unabhängigkeitsvorschriften in gleicher Weise Anwendung finden wie auf den Wirtschaftsprüfer, in anderen Auftragsverhältnissen beeinträchtigen, ist der Wirtschaftsprüfer zur außerordentlichen Kündigung des Auftrags berechtigt.

5. Berichterstattung und mündliche Auskünfte

Soweit der Wirtschaftsprüfer Ergebnisse im Rahmen der Bearbeitung des Auftrags in gesetzlicher Schriftform oder Textform darzustellen hat, ist allein diese Darstellung maßgebend. Entwürfe solcher Darstellungen sind

unverbindlich. Sofern nicht anders gesetzlich vorgesehen oder vertraglich vereinbart, sind mündliche Erklärungen und Auskünfte des Wirtschaftsprüfers nur dann verbindlich, wenn sie in Textform bestätigt werden. Erklärungen und Auskünfte des Wirtschaftsprüfers außerhalb des erteilten Auftrags sind stets unverbindlich.

6. Weitergabe einer beruflichen Äußerung des Wirtschaftsprüfers

(1) Die Weitergabe beruflicher Äußerungen des Wirtschaftsprüfers (Arbeitsergebnisse oder Auszüge von Arbeitsergebnissen – sei es im Entwurf oder in der Endfassung) oder die Information über das Tätigwerden des Wirtschaftsprüfers für den Auftraggeber an einen Dritten bedarf der in Textform erteilten Zustimmung des Wirtschaftsprüfers, es sei denn, der Auftraggeber ist zur Weitergabe oder Information aufgrund eines Gesetzes oder einer behördlichen Anordnung verpflichtet.

(2) Die Verwendung beruflicher Äußerungen des Wirtschaftsprüfers und die Information über das Tätigwerden des Wirtschaftsprüfers für den Auftraggeber zu Werbezwecken durch den Auftraggeber sind unzulässig.

7. Mängelbeseitigung

(1) Bei etwaigen Mängeln hat der Auftraggeber Anspruch auf Nacherfüllung durch den Wirtschaftsprüfer. Nur bei Fehlschlägen, Unterlassen bzw. unberechtigter Verweigerung, Unzumutbarkeit oder Unmöglichkeit der Nacherfüllung kann er die Vergütung mindern oder vom Vertrag zurücktreten; ist der Auftrag nicht von einem Verbraucher erteilt worden, so kann der Auftraggeber wegen eines Mangels nur dann vom Vertrag zurücktreten, wenn die erbrachte Leistung wegen Fehlschlagens, Unterlassung, Unzumutbarkeit oder Unmöglichkeit der Nacherfüllung für ihn ohne Interesse ist. Soweit darüber hinaus Schadensersatzansprüche bestehen, gilt Nr. 9.

(2) Ein Nacherfüllungsanspruch aus Abs. 1 muss vom Auftraggeber unverzüglich in Textform geltend gemacht werden. Nacherfüllungsansprüche nach Abs. 1, die nicht auf einer vorsätzlichen Handlung beruhen, verjähren nach Ablauf eines Jahres ab dem gesetzlichen Verjährungsbeginn.

(3) Offenbare Unrichtigkeiten, wie z.B. Schreibfehler, Rechenfehler und formelle Mängel, die in einer beruflichen Äußerung (Bericht, Gutachten und dgl.) des Wirtschaftsprüfers enthalten sind, können jederzeit vom Wirtschaftsprüfer auch Dritten gegenüber berichtigt werden. Unrichtigkeiten, die geeignet sind, in der beruflichen Äußerung des Wirtschaftsprüfers enthaltene Ergebnisse infrage zu stellen, berechtigen diesen, die Äußerung auch Dritten gegenüber zurückzunehmen. In den vorgenannten Fällen ist der Auftraggeber vom Wirtschaftsprüfer tunlichst vorher zu hören.

8. Schweigepflicht gegenüber Dritten, Datenschutz

(1) Der Wirtschaftsprüfer ist nach Maßgabe der Gesetze (§ 323 Abs. 1 HGB, § 43 WPO, § 203 StGB) verpflichtet, über Tatsachen und Umstände, die ihm bei seiner Berufstätigkeit anvertraut oder bekannt werden, Stillschweigen zu bewahren, es sei denn, dass der Auftraggeber ihn von dieser Schweigepflicht entbindet.

(2) Der Wirtschaftsprüfer wird bei der Verarbeitung von personenbezogenen Daten die nationalen und europarechtlichen Regelungen zum Datenschutz beachten.

9. Haftung

(1) Für gesetzlich vorgeschriebene Leistungen des Wirtschaftsprüfers, insbesondere Prüfungen, gelten die jeweils anzuwendenden gesetzlichen Haftungsbeschränkungen, insbesondere die Haftungsbeschränkung des § 323 Abs. 2 HGB.

(2) Sofern weder eine gesetzliche Haftungsbeschränkung Anwendung findet noch eine einzelvertragliche Haftungsbeschränkung besteht, ist der Anspruch des Auftraggebers aus dem zwischen ihm und dem Wirtschaftsprüfer bestehenden Vertragsverhältnis auf Ersatz eines fahrlässig verursachten Schadens, mit Ausnahme von Schäden aus der Verletzung von Leben, Körper und Gesundheit sowie von Schäden, die eine Ersatzpflicht des Herstellers nach § 1 ProdHaftG begründen, gemäß § 54a Abs. 1 Nr. 2 WPO auf 4 Mio. € beschränkt. Gleiches gilt für Ansprüche, die Dritte aus oder im Zusammenhang mit dem Vertragsverhältnis gegenüber dem Wirtschaftsprüfer geltend machen.

(3) Leiten mehrere Anspruchsteller aus dem mit dem Wirtschaftsprüfer bestehenden Vertragsverhältnis Ansprüche aus einer fahrlässigen Pflichtverletzung des Wirtschaftsprüfers her, gilt der in Abs. 2 genannte Höchstbetrag für die betreffenden Ansprüche aller Anspruchsteller insgesamt.

(4) Der Höchstbetrag nach Abs. 2 bezieht sich auf einen einzelnen Schadensfall. Ein einzelner Schadensfall ist auch bezüglich eines aus mehreren Pflichtverletzungen stammenden einheitlichen Schadens gegeben. Der einzelne Schadensfall umfasst sämtliche Folgen einer Pflichtverletzung ohne Rücksicht darauf, ob Schäden in einem oder in mehreren aufeinanderfolgenden Jahren entstanden sind. Dabei gilt mehrfaches auf gleicher oder gleichartiger Fehlerquelle beruhendes Tun oder Unterlassen als einheitliche Pflichtverletzung, wenn die betreffenden Angelegenheiten miteinander in rechtlichem oder wirtschaftlichem Zusammenhang stehen. In diesem Fall kann der Wirtschaftsprüfer nur bis zur Höhe von 5 Mio. € in Anspruch genommen werden.

(5) Ein Schadensersatzanspruch erlischt, wenn nicht innerhalb von sechs Monaten nach der in Textform erklärten Ablehnung der Ersatzleistung Klage erhoben wird und der Auftraggeber auf diese Folge hingewiesen wurde. Dies gilt nicht für Schadensersatzansprüche, die auf vorsätzliches Verhalten zurückzuführen sind, sowie bei einer schuldhaften Verletzung von Leben, Körper oder Gesundheit sowie bei Schäden, die eine Ersatzpflicht des Herstellers nach § 1 ProdHaftG begründen. Das Recht, die Einrede der Verjährung geltend zu machen, bleibt unberührt.

(6) § 323 HGB bleibt von den Regelungen in Abs. 2 bis 5 unberührt.

10. Ergänzende Bestimmungen für Prüfungsaufträge

(1) Ändert der Auftraggeber nachträglich den durch den Wirtschaftsprüfer geprüften und mit einem Bestätigungsvermerk versehenen Abschluss oder Lagebericht, darf er diesen Bestätigungsvermerk nicht weiterverwenden.

Hat der Wirtschaftsprüfer einen Bestätigungsvermerk nicht erteilt, so ist ein Hinweis auf die durch den Wirtschaftsprüfer durchgeführte Prüfung im Lagebericht oder an anderer für die Öffentlichkeit bestimmter Stelle nur mit in gesetzlicher Schriftform erteilter Einwilligung des Wirtschaftsprüfers und mit dem von ihm genehmigten Wortlaut zulässig.

(2) Widerruft der Wirtschaftsprüfer den Bestätigungsvermerk, so darf der Bestätigungsvermerk nicht weiterverwendet werden. Hat der Auftraggeber den Bestätigungsvermerk bereits verwendet, so hat er auf Verlangen des Wirtschaftsprüfers den Widerruf bekanntzugeben.

(3) Der Auftraggeber hat Anspruch auf fünf Berichtsausfertigungen. Weitere Ausfertigungen werden besonders in Rechnung gestellt.

11. Ergänzende Bestimmungen für Hilfeleistung in Steuersachen

(1) Der Wirtschaftsprüfer ist berechtigt, sowohl bei der Beratung in steuerlichen Einzelfragen als auch im Falle der Dauerberatung die vom Auftraggeber genannten Tatsachen, insbesondere Zahlenangaben, als richtig und vollständig zugrunde zu legen; dies gilt auch für Buchführungsaufträge. Er hat jedoch den Auftraggeber auf von ihm festgestellte wesentliche Unrichtigkeiten hinzuweisen.

(2) Der Steuerberatungsauftrag umfasst nicht die zur Wahrung von Fristen erforderlichen Handlungen, es sei denn, dass der Wirtschaftsprüfer hierzu ausdrücklich den Auftrag übernommen hat. In diesem Fall hat der Auftraggeber dem Wirtschaftsprüfer alle für die Wahrung von Fristen wesentlichen Unterlagen, insbesondere Steuerbescheide, so rechtzeitig vorzulegen, dass dem Wirtschaftsprüfer eine angemessene Bearbeitungszeit zur Verfügung steht.

(3) Mangels einer anderweitigen Vereinbarung in Textform umfasst die laufende Steuerberatung folgende, in die Vertragsdauer fallenden Tätigkeiten:

- a) Ausarbeitung und elektronische Übermittlung der Jahressteuererklärungen, einschließlich E-Bilanzen, für die Einkommensteuer, Körperschaftsteuer und Gewerbesteuer, und zwar auf Grund der vom Auftraggeber vorzulegenden Jahresabschlüsse und sonstiger für die Besteuerung erforderlichen Aufstellungen und Nachweise
- b) Nachprüfung von Steuerbescheiden zu den unter a) genannten Steuern
- c) Verhandlungen mit den Finanzbehörden im Zusammenhang mit den unter a) und b) genannten Erklärungen und Bescheiden
- d) Mitwirkung bei Betriebsprüfungen und Auswertung der Ergebnisse von Betriebsprüfungen hinsichtlich der unter a) genannten Steuern
- e) Mitwirkung in Einspruchs- und Beschwerdeverfahren hinsichtlich der unter a) genannten Steuern.

Der Wirtschaftsprüfer berücksichtigt bei den vorgenannten Aufgaben die wesentliche veröffentlichte Rechtsprechung und Verwaltungsauffassung.

(4) Erhält der Wirtschaftsprüfer für die laufende Steuerberatung ein Pauschalhonorar, so sind mangels anderweitiger Vereinbarungen in Textform die unter Abs. 3 Buchst. d) und e) genannten Tätigkeiten gesondert zu honorieren.

(5) Sofern der Wirtschaftsprüfer auch Steuerberater ist und die Steuerberatervergütungsverordnung für die Bemessung der Vergütung anzuwenden ist, kann eine höhere oder niedrigere als die gesetzliche Vergütung in Textform vereinbart werden.

(6) Die Bearbeitung besonderer Einzelfragen der Einkommensteuer, Körperschaftsteuer, Gewerbesteuer und Einheitsbewertung sowie aller Fragen der Umsatzsteuer, Lohnsteuer, sonstigen Steuern und Abgaben erfolgt auf Grund eines besonderen Auftrags. Dies gilt auch für

- a) die Bearbeitung einmalig anfallender Steuerangelegenheiten, z.B. auf dem Gebiet der Erbschaftsteuer und Grunderwerbsteuer,
- b) die Mitwirkung und Vertretung in Verfahren vor den Gerichten der Finanz- und der Verwaltungsgerichtsbarkeit sowie in Steuerstrafsachen,
- c) die beratende und gutachtliche Tätigkeit im Zusammenhang mit Umwandlungen, Kapitalerhöhung und -herabsetzung, Sanierung, Eintritt und Ausscheiden eines Gesellschafters, Betriebsveräußerung, Liquidation und dergleichen und
- d) die Unterstützung bei der Erfüllung von Anzeige- und Dokumentationspflichten.

(7) Soweit auch die Ausarbeitung der Umsatzsteuerjahreserklärung als zusätzliche Tätigkeit übernommen wird, gehört dazu nicht die Überprüfung etwaiger besonderer buchmäßiger Voraussetzungen sowie die Frage, ob alle in Betracht kommenden umsatzsteuerrechtlichen Vergünstigungen wahrgenommen worden sind. Eine Gewähr für die vollständige Erfassung der Unterlagen zur Geltendmachung des Vorsteuerabzugs wird nicht übernommen.

12. Elektronische Kommunikation

Die Kommunikation zwischen dem Wirtschaftsprüfer und dem Auftraggeber kann auch per E-Mail erfolgen. Soweit der Auftraggeber eine Kommunikation per E-Mail nicht wünscht oder besondere Sicherheitsanforderungen stellt, wie etwa die Verschlüsselung von E-Mails, wird der Auftraggeber den Wirtschaftsprüfer entsprechend in Textform informieren.

13. Vergütung

(1) Der Wirtschaftsprüfer hat neben seiner Gebühren- oder Honorarforderung Anspruch auf Erstattung seiner Auslagen; die Umsatzsteuer wird zusätzlich berechnet. Er kann angemessene Vorschüsse auf Vergütung und Auslagenersatz verlangen und die Auslieferung seiner Leistung von der vollen Befriedigung seiner Ansprüche abhängig machen. Mehrere Auftraggeber haften als Gesamtschuldner.

(2) Ist der Auftraggeber kein Verbraucher, so ist eine Aufrechnung gegen Forderungen des Wirtschaftsprüfers auf Vergütung und Auslagenersatz nur mit unbestrittenen oder rechtskräftig festgestellten Forderungen zulässig.

14. Streitschlichtungen

Der Wirtschaftsprüfer ist nicht bereit, an Streitbelegungsverfahren vor einer Verbraucherschlichtungsstelle im Sinne des § 2 des Verbraucherstreitbelegungsgesetzes teilzunehmen.

15. Anzuwendendes Recht

Für den Auftrag, seine Durchführung und die sich hieraus ergebenden Ansprüche gilt nur deutsches Recht.