

Profit and Loss Transfer Agreement

between

Uniper SE

Holzstraße 6, 40221 Düsseldorf
with its registered office in Düsseldorf, entered in the commercial register
at the Local Court of Düsseldorf under HRB 77425,
- hereinafter referred to as "**USE**" –

and

Uniper Beteiligungs GmbH

Holzstraße 6, 40221 Düsseldorf
with its registered office in Düsseldorf, entered in the Commercial Register
at the Local Court of Düsseldorf under HRB 60308,
- hereinafter referred to as "**UBG**" -

– together hereinafter referred to as the "**Parties**" –

**§ 1
Transfer of profit**

- (1) UBG undertakes to transfer its entire profit to USE in accordance with all provisions of section 301 AktG as amended from time to time.
- (2) Other revenue reserves created during the term of this agreement shall be dissolved by UBG upon request of USE and transferred as profit.
- (3) UBG may, with the consent of USE, allocate amounts from the annual net income to the revenue reserves (section 272 (3) HGB) to the extent permissible under commercial law and economically justified based on a reasonable commercial assessment.
- (4) The claim for profit transfer arises at the end of the financial year. It is due with value date at that time.

**§ 2
Balancing of losses**

- (1) USE is obliged to balance losses vis-à-vis UBG in accordance with all provisions of section 302 AktG as amended from time to time.
- (2) § 1 (4) shall apply analogously.

**§ 3
Effectiveness and term of this agreement**

- (1) The agreement shall apply retroactively from 1 January 2023, 0:00 hours. The agreement shall be concluded until the end of 31 December 2027 and shall be extended unamended for one year at a time if not terminated by a party no later than three months before the end of the financial year. Without notice, the agreement may only be terminated for cause. Cause shall in particular be given if USE transfers all shares in UBG to a group company or a third party.
- (2) The agreement shall terminate at the end of the financial year in which an outside shareholder holds a participation in UBG (analogous application of section 307 AktG).
- (3) Any notice of termination must be in writing.
- (4) In the event of termination of the agreement during a financial year of UBG, UBG shall be obliged to transfer its profit in accordance with § 1 above or USE shall be obliged to balance any losses of UBG in accordance with § 2 above until the time of termination of the agreement.

§ 4
Severability clause

- (1) The invalidity of one or more provisions of this agreement shall not affect the validity of the remaining provisions. Instead of the invalid or unenforceable provision, the valid and enforceable provision that comes closest to the economic intention and purpose of the invalid or unenforceable provision shall be deemed agreed to the extent permitted by law. This applies accordingly to ineffective gaps in this agreement.
- (2) Amendments and supplements to this agreement including this § 4 (2) must be made in writing. Section 295 AktG remains unaffected.

Düsseldorf, December 2023

Uniper SE

Name:
Position:

Name:
Position:

Düsseldorf, December 2023

Uniper Beteiligungs GmbH

Name:
Position:

Name:
Position: