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# ANNUAL FINANCIAL STATEMENTS

as of December 31, 2024

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## ASAP Quality Consulting GmbH

Sachsstrasse 1a

85080 Gaimersheim

## Table of contents

<b>1. Order acceptance</b>	<b>2</b>
1.1 Client and order delimitation	2
1.2 Order execution	3
<b>2. Principles of the annual financial statements</b>	<b>5</b>
2.1 Accounting and inventory, information provided	5
2.2 Specifications on the exercise of voting rights	5
2.3 Findings on the basis of the annual financial statements	6
<b>3. Legal and economic principles</b>	<b>7</b>
3.1 Legal situation	7
3.2 Tax situation	8
3.3 Economic circumstances	8
<b>4. Type and scope of the construction work</b>	<b>9</b>
<b>5. Comments on the documents, books and inventory records submitted</b>	<b>9</b>
<b>6. Notes to the balance sheet and income statement items</b>	<b>10</b>
<b>7. Certificate</b>	<b>15</b>
<b>8. Attachments</b>	<b>16</b>
Balance sheet as at December 31, 2024	17
Income statement for the period from 01.01.2024 to 31.12.2024	18
Statement of accounts for the balance sheet as at December 31, 2024	19
Statement of accounts for the income statement as at December 31, 2024	22
<b>9. Appendix</b>	<b>24</b>
<b>10. Development of fixed assets</b>	<b>26</b>
<b>11. General Terms and Conditions of Contract</b>	<b>29</b>

## **Report on the preparation of the annual financial statements**

### **1. Order acceptance**

#### **1.1 Client and Order delimitation**

The management of the

**ASAP Quality Consulting GmbH,  
Gaimersheim**

- hereinafter also referred to as the "Client" or "Company" -

commissioned us to prepare the annual financial statements as at December 31, 2024 on the basis of the books of account kept by us and the supporting documents and inventory records submitted to us, which we had not audited in accordance with our engagement, taking into account the information provided in accordance with statutory requirements and the client's instructions for exercising existing options within this framework. We performed this assurance engagement without appraisals in March 2025.

Our engagement to prepare the annual financial statements did not include any activities beyond the type of engagement and therefore no extended responsibilities as a tax advisor.

The obligation to prepare the annual financial statements was incumbent on the legal representatives of the company who commissioned us to prepare the annual financial statements and who had to decide on the exercise of all options and legal acts associated with the preparation of the annual financial statements.

According to the size categories specified in Section 267 HGB, the company is a small corporation.

In preparing the annual financial statements, use was made of the size-related exemptions under Sections 267, 276 and 288 HGB.

The contract awarded to us to prepare the annual financial statements comprised all activities required to prepare the annual financial statements, consisting of the balance sheet, income statement and notes, in accordance with commercial law, on the basis of the accounting records and the inventory, as well as the information obtained on recognition, disclosure and measurement issues and the requirements on the accounting and measurement methods to be applied, while making the closing entries.

As the preparation of a preparation report was agreed, but no specific stipulations regarding the type and scope of our reporting were expressly made in the engagement agreements, we report on the scope and results of our activities in the customary professional form in with *the statement of the German Federal Chamber of Tax Consultants on the principles for the preparation of annual financial statements* dated April 12/13, 2010.

Our engagement agreements stipulate that any reference to the preparation by us may only be made in conjunction with the complete annual financial statements prepared by us.

### **General terms and conditions**

The execution of the engagement and our responsibility, also in relation to third parties, are based on the agreed "General Terms and Conditions of Contract for Tax Consultants and Tax Consultancy Companies" in the version dated January 1, 2011, which are attached to this report.

## **1.2 Order execution**

In preparing the annual financial statements and in our reporting thereon, we have complied with the relevant standards of our professional code of conduct and our professional duties, including the principles of independence, diligence, confidentiality and personal responsibility (section 57 StBerG).

Regardless of the nature of our engagement, the preparation of the annual financial statements comprises the activities required to prepare the legally prescribed balance sheet and income statement as well as notes and other components of the financial statements on the basis of the accounting records and inventories as well as the accounting and valuation methods to be applied.

The preparation of the annual financial statements does not include the necessary decisions on the exercise of material and formal accounting options (recognition, measurement and disclosure options as well as measurement decisions). Existing options were exercised by us in the course of the preparation in accordance with the requirements of German commercial law or the legal representatives.

The same applies to decisions on the application of simplifications to the preparation and disclosure of annual financial statements for small and medium-sized companies.

In preparing the annual financial statements, we have observed the principles of economic efficiency and materiality.

The preparation of the annual financial statements required us to have knowledge of and comply with the applicable legal requirements, including generally accepted accounting principles, the relevant provisions of the articles of association and the relevant professional pronouncements.

The annual financial statements were prepared in accordance with the statutory provisions of commercial and tax law, generally accepted accounting principles and the provisions of the articles of association.

**Declaration of completeness**

The management provided us in writing with the requested declaration of completeness customary in the profession with regard to accounting, supporting documents and inventory records as well as the information provided to us, which we have placed on file.

## **2. Basics of the annual financial statements**

### **2.1 Accounting and inventory, information provided**

The company is required to keep accounts in accordance with Section 238 HGB.

The accounting was prepared on our IT systems. The Kanzlei-Rechnungswesen software from DATEV e.G. used for this fulfills the requirements for proper financial accounting and development of the annual financial statements.

The accounting processes have not undergone any significant organizational changes.

All information, clarifications and evidence requested were readily provided by the management and the persons named to provide information.

### **2.2 Specifications on the exercise of voting rights**

Necessary decisions on the exercise of material and formal options (recognition, measurement and disclosure options as well as discretionary decisions) are not part of the preparation of the annual financial statements. However, we have informed our client about the exercise of material and formal options (recognition, measurement and disclosure options as well as discretionary decisions), obtained decision guidance from our client in this regard and exercised these in the context of the preparation exactly in accordance with the requirements of the business or legal representatives.

The same applied to decisions on the application of simplifications to the preparation and disclosure of annual financial statements for small and medium-sized companies.

We also informed our client of the statutory deadlines for the preparation, approval and disclosure of the annual financial statements.

### **2.3 Findings on the basis of the annual financial statements**

According to our findings, the accounting complies with the legal requirements.

The balances carried forward as at 01.01.2024 correspond to the amounts recognized in the balance sheet as at 31.12.2023.

The structure of the annual financial statements complies with the provisions of the German Commercial Code (HGB), paying particular attention to the

§§ Sections 266 and 275 HGB. Fixed assets are properly developed in an inventory statement.

The applicable valuation regulations under commercial law were observed, taking into account the continuation of the company's activities. The valuation methods applied in the previous annual financial statements were retained.

All risks existing on the balance sheet date - insofar as they were identifiable prior to the preparation of the annual financial statements - have been taken into account by recognizing adequate provisions and valuation allowances. If such risks arose after the balance sheet date, they are referred to in the notes.

notes to the financial statements contain the required explanatory notes to the individual items of the income statement - insofar as they have not already provided there - and correctly and completely reflect the other mandatory disclosures.

is made to further explanations in the notes.

### **3. Legal and economic Foundations**

#### **3.1 Legal Relationships**

Company:	ASAP Quality Consulting GmbH
Legal form:	Limited liability company
Seat:	Gaimersheim
Address:	Sachsstraße 1a 85080 Gaimersheim
Entry in the commercial register:	Ingolstadt Local Court HRB 7861
Memorandum and articles of association:	Valid in the version dated April 26, 2016
Financial year:	January 1 to December 31
Object of the company:	Engineering and services, in particular Quality management, logistics management, consulting, development, design, realization, research, testing, planning and project management
Subscribed capital:	50.000,€
Management, representation:	Michael Neisen Robert Morgner
Prior-year regulations:	The previous year's financial statements as at 31.12.2023 were adopted by the shareholders' meeting. The actions of the management approved.
Disclosure previous year:	The previous year's financial statements as at December 31, 2023 were submitted to the electronic Federal Gazette and published on the Internet.

## **3.2 Tax Relationships**

Responsible tax office:	Ingolstadt
Tax number:	124/121/82160
VAT group:	Exists with ASAP Holding GmbH.

Due to its activities, the company is subject to corporation tax, trade tax and VAT. The company is subject to standard taxation in accordance with §§ 16 - 18 of the UStG.

Organschaft relationships: The following tax groups exist with ASAP Holding GmbH, Gaimersheim:

- VAT group pursuant to § 2 para. 2 no. 2 UStG
- Trade tax group pursuant to section 2 (2) sentence 2 Trade Tax Act
- Corporate tax group in accordance with § 17 KStG The company is the controlled company in each case.

## **3.3 Economic Conditions**

### **3.3.1 General information**

#### **Classification of size categories**

According to the size categories specified in Section 267 HGB, the company is a small GmbH and therefore does not require an audit pursuant to Section 316 HGB.

### **3.3.2 Material contracts**

#### **Profit and loss transfer agreement with ASAP Holding GmbH dated November 26, 2018**

There is a profit and loss transfer agreement between ASAP Holding GmbH (parent company) and ASAP Quality Consulting GmbH (subsidiary). The subsidiary has undertaken to transfer its entire profit to the parent company. In return, the parent company must offset any net loss for the year. The profit and loss transfer agreement applies for the first time to financial years from January 1, 2019 and can be terminated with six months' notice, but no earlier than the end of December 31, 2024.

#### **4. Type and scope of the creation work**

We have recorded the nature, scope and results of the individual preparation activities performed during the course of our engagement in our working papers, insofar as they are not documented in this preparation report.

The object of the preparation without assessments is the development of the balance sheet and the income statement as well as the preparation of the notes and other components of the financial statements on the basis of the accounting and the inventory as well as the requirements for the accounting and valuation methods to be applied.

Our engagement to develop the annual financial statements in accordance with the standards from the documents submitted, taking into account the information received and the closing entries made, did not extend to assessing the appropriateness and functioning of internal controls and the correctness of the accounting. In particular, the scope of our engagement did not include the assessment inventories, accrual accounting, recognition and measurement.

If closing entries were made, e.g. the calculation of depreciation, value adjustments, provisions, these were based on the documents submitted and information provided without an assessment of their accuracy.

Even if, in accordance with the terms of the engagement, no assessments of the vouchers, books and inventory records are carried out when preparing the financial statements without appraisals, we draw our client's attention to obvious inaccuracies in the documents submitted, which immediately come to our attention as experts during the performance of the engagement, make suggestions for correction and ensure that they are implemented accordingly in the annual financial statements.

#### **5. Comments on the documents, books and inventory records submitted**

In the case of an order placed for preparation without appraisals, it is not necessary to comment on the documents, books and inventory records submitted because no special features were identified.

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## 6. Notes to the items of the balance sheet and the income statement

### A. Current assets

#### I. Receivables and other assets

1. Trade receivables		<b>Euro 74.967,90</b>
	(2023:	Euro 0,00)
2. Receivables from affiliated companies		<b>Euro 12.905,18</b>
	(2023:	Euro 14.215,95)
3. Other assets		<b>Euro 5.065,18</b>
	(2023:	Euro 5.637,23)
II. Cash on hand, Bundesbank balances, credit have with credit institutions and checks		<b>Euro 307.355,79</b>
	(2023:	Euro 389,350.52)
<b>Total current assets</b>		<b>Euro 400.294.05</b>
	(2023:	Euro 409,203.70)
<b>Total assets</b>		<b>Euro 400.294.05</b>
	(2023:	Euro 409,203.70)

**A. Equity**

<b>I. Subscribed capital</b>		<b>Euro 50.000,00</b>
	(2023:	Euro 50.000,00)
<b>II. Profit carried forward</b>		<b>Euro 308.019.56</b>
	(2023:	Euro 308,019.56)
<b>III. Net income for the year</b>		<b>Euro 0,00</b>
	(2023:	Euro 0,00)
<b>Total equity</b>		<b>Euro 358.019.56</b>
	(2023:	Euro 358,019.56)

**B. Liabilities**

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<b>1. Liabilities to affiliated companies</b>		
<b>The company</b>		<b><u>Euro 42.274,49</u></b>
	(2023:	Euro 39.206,42)
- of which with a remaining term of up to one year		
<b>EUR 42,274.49 (EUR 39,206.42)</b>		
<b>2. Other liabilities</b>		<b><u>Euro 0,00</u></b>
	(2023:	Euro 11.977,72)
- thereof from taxes Euro 0.00 (Euro 2,491.08)		
- of which with a remaining term of up to one year		
<b>EUR 0.00 (EUR 11,977.72)</b>		
<b>Total liabilities</b>		<b><u>Euro 400,294.05</u></b>
	(2023:	Euro 409,203.70)

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1. Sales revenue		<b>Euro 67.198,23</b>
	(2023:	Euro 144,170.06)
2. Overall performance		<b>Euro 67.198,23</b>
	(2023:	Euro 144,170.06)
3. Other operating income		
a) Miscellaneous other operating income		<b>Euro 9.349,43</b>
	(2023:	Euro 0,00)
4. Cost of materials		
a) Expenses for purchased services		<b>Euro 67.198,23</b>
	(2023:	Euro 144,170.06)
5. Personnel expenses		
a) Social security contributions and expenses for Pension provision and for support		<b>Euro 0,00</b>
	(2023:	Euro -1.302,65)
6. Other operating expenses		
a) Insurance, contributions and levies		<b>Euro 0,00</b>
	(2023:	Euro 120,60)
b) Advertising and travel expenses		<b>Euro 0,00</b>
	(2023:	Euro 16,50)
c) Various operating costs		<b>Euro 847,16</b>
	(2023:	Euro -1.589,10)
7. Other interest and similar income		<b>Euro 1.736,79</b>
	(2023:	Euro 1.755,34)
- thereof from affiliated companies		
Euro 1,736.79 (Euro 1,755.34)		
8. Interest and similar expenses		<b>Euro 0,00</b>
	(2023:	Euro 149,00)
9. Taxes on income and earnings		<b>Euro 0,00</b>
	(2023:	Euro 3.082,42)
10. earnings after taxes		<b>Euro 10.239,06</b>
	(2023:	Euro 1.278,57)
11. on the basis of a profit pool, a Profit transfer or partial profit transfer agreements Profits transferred under the		<b>Euro 10.239,06</b>
	(2023:	Euro 1.278,57)

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**12. net profit for the year**

	<u>Euro</u>	<u>0,00</u>
(2023:	Euro	0,00)

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## 7. Certificate

### **Certificate from the tax consultancy company on the preparation**

In accordance with our engagement, we have prepared the following annual financial statements of ASAP Quality Consulting GmbH, which comprise the balance sheet, income statement and notes to the financial statements, for the financial year from January 1, 2024 to December 31, 2024 in accordance with German commercial law.

The basis for the preparation were the books kept by us and the documents and inventory records submitted to us, which we did not audit in accordance with our engagement, as well as the information provided to us.

The maintenance of the books and records and the preparation of the inventory and the annual financial statements in accordance with German commercial law are the responsibility of the Company's management.

We have performed our engagement in accordance with the pronouncement of the German Federal Chamber of Tax Consultants on the principles for the preparation of financial statements. This includes the preparation of the balance sheet and the income statement / and the notes to the financial statements on the basis of the accounting records and the inventory as well as the requirements of the applicable accounting and valuation methods.

*Andreas Kern*



*Sybille Kern*

Bad Friedrichshall March 2025

Andreas Kern  
(tax consultant)

Sybille Kern  
(tax consultant)

**Attachments**

## Balance sheet as at December 31, 2024

ASAP Quality Consulting GmbH, 85080 Gaimersheim

## ASSETS

## LIABILITIES

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	Euro	Financial year Euro	Previous year Euro		Euro	Financial year Euro	Previous year Euro
<b>A. Current assets</b>				<b>A. Equity</b>			
I. Receivables and other assets				I. Subscribed capital		50.000,00	50.000,00
1. Receivables from goods and services	74.967,90		0,00	II. Profit carried forward		308.019,56	308.019,56
2. Receivables from affiliated companies	12.905,18		14.215,95	III. Net income for the year		0,00	0,00
3. Other assets	<u>5.065,18</u>		<u>5.637,23</u>	Total equity		<u>358.019,56</u>	<u>358.019,56</u>
		92.938,26	19.853,18	<b>B. Liabilities</b>			
II. Cash on hand, balances with the Bundesbank, balances with Banks and checks		307.355,79	389.350,52	1. Liabilities to affiliated companies			
Total current assets		<u>400.294,05</u>	<u>409.203,70</u>	men	42.274,49		39.206,42
				- of which with a remaining term of up to one year			
				EUR 42,274.49 (EUR 39,206.42)			
				2. Other liabilities	0,00		11.977,72
				- thereof from taxes Euro 0.00 (Euro 2,491.08)			
				- of which with a remaining term of up to one year			
				EUR 0.00 (EUR 11,977.72)			
						<u>42.274,49</u>	<u>51.184,14</u>
		<u><b>400.294,05</b></u>	<u><b>409.203,70</b></u>			<u><b>400.294,05</b></u>	<u><b>409.203,70</b></u>

ASAP Quality Consulting GmbH, 85080 Gaimersheim

	Euro	Financial year Euro	previous year Euro
1. sales revenue		67.198,23	144.170,06
<b>2. total output</b>		<b>67.198,23</b>	<b>144.170,06</b>
3. other operating income			
a) Miscellaneous other operating income		9.349,43	0,00
4. cost of materials			
a) Expenses for purchased services		67.198,23	144.170,06
5. personnel expenses			
a) Social security contributions and expenses for pensions and other benefits		0,00	1.302,65-
6. other operating expenses			
a) Insurance, contributions and levies	0,00		120,60
b) Advertising and travel expenses	0,00		16,50
c) Various operating costs	<u>847,16</u>		<u>1.589,10-</u>
		847,16	1.452,00-
7. other interest and similar income		1.736,79	1.755,34
- thereof from affiliated companies EUR 1.736.79 (EUR 1,755.34)			
8. interest and similar expenses		0,00	149,00
9. taxes on income and earnings		0,00	3.082,42
<b>10. earnings after taxes</b>		<b>10.239,06</b>	<b>1.278,57</b>
11. profits transferred on the basis of a profit pooling, profit transfer or partial profit transfer agreement		10.239,06	1.278,57
<b>12. net income for the year</b>		<b>0,00</b>	<b>0,00</b>

**ASSETS**

Account	Designation	Euro	Financial year Euro	previous year Euro
	<b>Receivables from deliveries and Services</b>			
1200	Receivables from L+L		74.967,90	0,00
	<b>Receivables from affiliated companies The company</b>			
1260	Receivables from affiliated companies	1.736,79		0,00
1261	Receivables from affiliated UN(b. 1 J)	11.168,39		11.168,39
3403		<u>0,</u>		<u>3.047,</u>
			12.905,18	14.215,95
	<b>Other assets</b>			
1350	Deposits	5.024,94		5.024,94
1457	Claim against the Federal Agency	0,00		572,05
3845	Value added tax previous years	<u>40,</u>		<u>40,</u>
		5.065,18		5.637,23
1400	Deductible input tax	26,94		0,00
1406	Deductible input tax 19%	51,30		0,00
3806	Value added tax 19%	12.767,67-		0,00
3820	Value added tax prepayments	10.202,43		0,00
3830	Value added tax prepayments 1/11	<u>2.487,</u>		<u>0,</u>
		0,00		0,00
			5.065,18	5.637,23
	<b>Cash on hand, Bundesbank assets have credit balances with credit institutions and checks</b>			
1880	Cash pool		307.355,79	389.350,52
			<u><b>400.294,05</b></u>	<u><b>409.203,70</b></u>

**PASSIVA**

Account	Designation	Euro	Financial year Euro	Previous year Euro
<b>Subscribed capital</b>				
2900	Subscribed capital		50.000,00	50.000,00
<b>Profit carried forward</b>				
2970	Profit carried forward before appropriation		308.019,56	308.019,56
<b>Net income for the year</b>				
	Net income for the year		0,00	0,00
<b>Liabilities to affiliated companies which companies</b>				
3400	Liabilities to affiliated UN	42.274,49		37.927,85
3401	Liability to affiliated UN(b.1 J)	<u>0,</u>		<u>1.278,</u>
			42.274,49	39.206,42
<b>of which with a remaining term of up to one year Euro 42,274.49 (Euro 39,206.42)</b>				
3400	Liabilities to affiliated UN			
3401	Liability to affiliated UN(b.1 J)			
<b>Other liabilities</b>				
1370	Transitory items	0,00		9.349,43
1460	Cash transit	<u>0,</u>		<u>137,</u>
		0,00		9.486,64
1400	Deductible input tax	0,00		30,89-
3806	Value added tax 19%	0,00		27.392,32
3820	Value added tax prepayments	0,00		21.829,35-
3830	Value added tax prepayments 1/11	<u>0,</u>		<u>3.041,00-</u>
		0,00		2.491,08
			0,00	<u>11.977,72</u>
<b>thereof from taxes Euro 0.00 (Euro 2,491.08)</b>				
1400	Deductible input tax			
3806	Value added tax 19%			
3820	Value added tax prepayments			
3830	Value added tax prepayments 1/11			
Carry forward			<u>400.294,05</u>	<u>409.203,70</u>

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PASSIVA

Account	Name	Euro	Financial year Euro	Previous year Euro
Carry forward			400.294,05	409.203,70
	<b>of which with a remaining term of up to one year Euro 0.00 (Euro 11,977.72)</b>			
1370	Transitory items			
1460	Cash transit			
1400	Deductible input tax			
3806	Value added tax 19%			
3820	Value added tax prepayments			
3830	Value added tax prepayments 1/11			
			<u>400.294,05</u>	<u>409.203,70</u>

Account	Designation	Euro	Financial year Euro	previous year Euro
<b>Sales revenue</b>				
4400	Proceeds 19% VAT		67.198,23	144.170,06
<b>Miscellaneous other operating income</b>				
4830	Other operating income		9.349,43	0,00
<b>Expenses for purchased services</b>				
<b>gen</b>				
5901	External work ASAP		67.198,23	144.170,06
<b>Social security contributions and expenses</b>				
<b>for pensions and for sub</b>				
<b>support</b>				
6120	Contributions to the employers' liability insurance association		0,00	1.302,65-
<b>Insurance, contributions and deductions</b>				
<b>ben</b>				
6420	Contributions		0,00	120,60
<b>Advertising and travel expenses</b>				
6645	Non-deductible operating expenses		0,00	16,50
<b>Various operating costs</b>				
6300	Other operating expenses	434,84		0,00
6827	Acquisition and audit costs	0,00		2.000,00-
6830	Accounting costs	270,00		31,20
6855	Ancillary costs of monetary transactions	<u>142,</u>		<u>379,</u>
			847,16	1.589,10-
<b>Other interest and similar income</b>				
7109	Other. Interest and similar Income from affiliated UN		1.736,79	1.755,34
<b>thereof from affiliated companies</b>				
<b>take Euro 1,736.79</b>				
<b>(Euro 1,755.34)</b>				
7109	Other. Interest and similar Income from affiliated UN			
<b>Interest and similar expenses</b>				
7300	Interest and similar expenses	0,00		68,00
7305	Interest expenses § 233a AO deductible	<u>0,</u>		<u>81,</u>
			0,00	149,00
<b>Taxes on income and</b>				
<b>Yield</b>				
7603	Corporation tax for previous years	0,00		1.644,00
7609	Solidarity surcharge for previous years	0,00		90,42
Carry forward			10.239,06	1.734,42-
				4.360,99

Account	Designation	Euro	Financial year Euro	Previous year Euro
	Carry forward		10.239,06	4.360,99 1.734,42-
	<b>Taxes on income and Yield</b>			
7610	Trade tax	<u>0,</u>	0,00	<u>1.348,</u> 3.082,42
	<b>due to a profit pool, of a profit transfer or partial profit and loss transfer agreement</b>			
	<b>Profits</b>			
7392	Deducted profits / profit pooling	10.239,06		0,00
7394	Deducted profits / profit / partial profit deduction	<u>0,</u>	10.239,06	<u>1.278,</u> 1.278,57
	<b>Net income for the year</b>		<u><u>0,00</u></u>	<u><u>0,00</u></u>

## 9. Appendix

### General information

The financial statements of the ASAP Quality Consulting GmbH was on the basis the accounting regulations of the German Commercial Code.

In addition to these regulations, the provisions of the German Limited Liability Companies Act had to be observed.

Where options for disclosures in the balance sheet, income statement or notes can be exercised, the note in the balance sheet or income statement was selected.

The nature of expense method was selected for the income statement.

According to the size categories specified in Section 267 HGB, the company is a small GmbH.

### Information on the identification of the company according to the register court

Company name according to the register court:	ASAP Quality Consulting GmbH
Registered office according to the register court:	Gaimersheim
Register entry:	Commercial register
Register court:	Ingolstadt
Register no:	7861

### Disclosures on accounting and valuation including tax measures

#### Accounting and valuation principles

Acquired intangible assets were recognized at cost and, if subject to wear and tear, reduced by scheduled amortization.

Property, plant and equipment were recognized at acquisition or production cost and, where depreciable, reduced by scheduled depreciation.

In addition to directly attributable costs, production costs also include necessary overheads and depreciation caused by production.

Scheduled depreciation was recognized on a straight-line basis over the expected useful life of the assets.

ASAP Quality Consulting GmbH, 85080 Gaimersheim

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Movable fixed assets up to a value of EUR 800.00 were fully depreciated in the year of acquisition.

Receivables and securities were valued taking into account all recognizable risks.

Tax provisions include taxes relating to the financial year that have not yet been assessed.

Other provisions were recognized for all other uncertain liabilities. All recognizable risks were taken into account.

Liabilities were recognized at the settlement amount.

**Accounting and valuation methods that differ from the previous year**

There no fundamental change in accounting and valuation methods compared to the previous year.

**Other mandatory information**

**Average number of employees during the financial year**

The average number of employees working for the company during the financial year was 0.

**Names of the managing directors**

During the past financial year, the company's business was managed by the following persons:

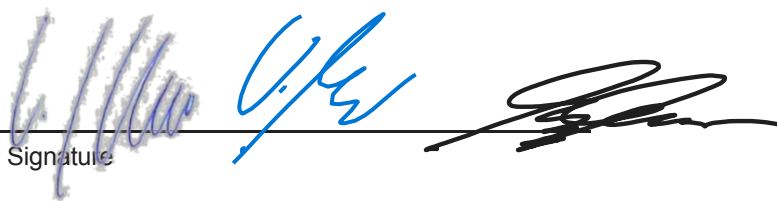
First Managing Director:	Michael Neisen	profession practiced:	Graduate engineer
Other managing directors:	Robert Morgner	profession practiced:	Business graduate

**Signature of the management**

Rüsselsheim 12.03.2025

Place, date

Signature



**Development of fixed assets**



**Development of fixed assets according to commercial law**

List screen: Development of AV, gross with depreciation, 4 columns (high), VZ back (origin: S9526) **Note:**

**No accounts available for totals sheet.**



**General terms and conditions**

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**General terms and conditions  
for tax consultants, tax agents and tax consulting companies as of 01.01.2011**

The following "General Terms and Conditions of Contract" apply to contracts between tax consultants, tax agents and tax consulting companies (hereinafter referred to as "tax consultants") and their clients, unless otherwise expressly agreed in writing or prescribed by law.

**§ 1 Scope and execution of the order**

- (1) The scope of the services to be provided by the tax consultant shall be determined by the order placed.
- (2) The order is carried out in accordance with the principles of proper professional practice.
- (3) The required documents and declarations must be submitted to the tax consultant in full. The tax consultant shall assume that the facts stated by the client, in particular the figures, are correct. If he discovers any inaccuracies, he shall be obliged to point them out. The audit of the accuracy, completeness and correctness of the documents and figures provided, in particular the bookkeeping and balance sheet, shall only form part of the assignment if this has been agreed in writing.
- (4) The mandate does not constitute a power of attorney representation before authorities, courts and other bodies. It must be issued separately. If, due to the absence of the client, it is not possible to coordinate with the client on the lodging of legal remedies or appeals, the tax adviser is entitled and obliged to take action to meet deadlines in cases of doubt.

**§ 2 Duty of confidentiality**

- (1) In accordance with the law, the tax adviser is obliged to maintain confidentiality about all facts that come to his knowledge in connection with the execution of the assignment, unless the client releases him from this obligation in writing. The duty of confidentiality shall continue to apply after termination of the contractual relationship.
- (2) The duty of confidentiality also applies to the tax advisor's employees to the same extent.
- (3) The duty of confidentiality does not apply if disclosure is necessary to safeguard the tax advisor's legitimate interests. The tax advisor is also released from the duty of confidentiality to the extent that he is obliged to provide information and cooperation in accordance with the insurance conditions of his professional liability insurance.
- (4) Statutory rights to information and the right to refuse to testify pursuant to Section 102 AO, Section 53 StPO, Section 383 ZPO remain unaffected.
- (5) The tax adviser may only hand over reports, expert opinions and other written statements on the results of his work to third parties with the consent of the client.
- (6) The tax consultant is entitled to automatically collect personal data of the client and its employees within the scope of the orders placed and to process it in an automated file or to transfer it to a service computer center for further order data processing.
- (7) Beyond this, there is no obligation to maintain confidentiality insofar as this is necessary for the performance of a certification audit in the tax adviser's office and the persons working in this respect have been instructed about their obligation to maintain confidentiality. The client agrees that the certifier/auditor may inspect the tax adviser's personal files, which have been filed and maintained by the tax adviser.
- (8) The tax adviser must observe the confidentiality obligation when sending or transmitting documents, papers, work results etc. on paper or in electronic form. For his part, the client shall ensure that he, as the recipient, also observes all security measures to ensure that the papers or files sent to him are only received by the responsible parties. This also applies in particular to fax and e-mail correspondence. Appropriate technical and organizational measures must be taken to protect the documents and files provided. If special precautions have to be taken that go beyond the normal measures, a corresponding written agreement must be made on the observance of additional security-relevant measures, in particular whether encryption must be used in e-mail traffic.

**§ 3 Involvement of third parties**

- (1) The tax adviser is entitled to use employees, expert third parties and data processing companies to carry out the assignment.
- (2) When engaging expert third parties and data processing companies, the tax adviser must ensure that they undertake to maintain confidentiality in accordance with Section 2 (1).
- (3) The tax consultant is entitled to provide general representatives (§ 69 StBerG) and practice trustees (§ 71 StBerG) with access to the files within the meaning of § 66 para. 2 StBerG in the event of their appointment.
- (4) The tax adviser is entitled to appoint a data protection officer to fulfill his obligations under the Federal Data Protection Act. Insofar as the data protection officer is not already subject to a duty of confidentiality pursuant to Section 2 (2), the tax adviser shall that the data protection undertakes to maintain data secrecy upon taking up his duties.

**§ 4 Remedy of defects**

- (1) The client shall be entitled to rectification of any defects. The tax adviser shall be given the opportunity to rectify the defect.
- (2) If the tax adviser does not remedy the claimed defects within a reasonable period of time or refuses to remedy the defects, the client may have the defects remedied by another tax adviser at the tax adviser's expense.

or, at his discretion, demand a reduction payment or rescission of the contract.

(3) Obvious inaccuracies (e.g. typing errors, calculation errors) may be corrected by the tax adviser at any time, including to third parties. The tax adviser may correct other errors vis-à-vis third parties with the consent of the client. Consent is not required if the tax adviser's legitimate interests take precedence over the client's interests.

(4) The client has the right - if and insofar as the mandate is a service contract within the meaning of § 611, § 675 BGB - to refuse rectification by the tax adviser if the mandate is terminated by the client and the defect is only discovered by another tax adviser after the mandate has been effectively terminated.

#### **§ 5 Liability**

(1) The tax consultant is liable for his own fault as well as for the fault of his vicarious agents.

(2) The client's claim against the tax adviser for compensation for damage caused by negligence in accordance with paragraph 1 shall be limited to EUR 1,000,000.00 (in words: one million EUR).

(3) Insofar as this is deviated from in individual cases, in particular if the liability is to be limited to an amount lower than that stated in paragraph 2, a written agreement is required, which is to be drawn up separately and handed over to the client together with these General Terms and Conditions of Contract upon conclusion of the contract.

(4) Insofar as a claim for damages by the client is not subject to a shorter limitation period by law, it shall expire

- three years from the date on which the claim arose and the client became aware of the circumstances giving rise to the claim and the identity of the debtor or should have become aware of them without gross negligence,
- irrespective of knowledge or grossly negligent ignorance, within five years of its occurrence and
- irrespective of its origin and knowledge or grossly negligent ignorance, ten years from the commission of the act, the breach of duty or the other event causing the damage. The period ending earlier shall be decisive.

(5) The provisions set out in paragraphs 1 to 4 shall also apply to persons other than the client, insofar as contractual relationships are also established between the tax adviser and these persons in individual cases by way of exception.

(6) Excluded from the limitation of liability are liability claims for damages resulting from injury to life, limb or health.

#### **§ 6 Obligations of the client**

(1) The client is obliged to cooperate insofar as this is necessary for the proper completion of the assignment. In particular, the client shall provide the tax adviser, without being requested to do so, with all documents necessary for the execution of the engagement in full and in good time to allow the tax adviser a reasonable period of time to complete the engagement. The same applies to information about all processes and circumstances that may be of significance for the execution of the engagement. The client is obliged to take note of all written and verbal communications from the tax adviser and to consult the tax adviser in case of doubt.

(2) The client refrain from doing anything that could impair the independence of the tax adviser or his vicarious agents.

(3) The client undertakes to only pass on the results of the tax advisor's work with the written consent of the tax advisor, unless the content of the order already provides consent to pass them on to a specific third party.

(4) If the tax adviser uses data processing programs on the client's premises, the client shall be obliged to comply with the tax adviser's instructions regarding the installation and use of the programs. Furthermore, the client shall be obliged and entitled to reproduce the programs only to extent prescribed by the tax adviser. The client may not distribute the programs. The tax consultant shall remain the owner of the rights of use. The client shall refrain from doing anything that would prevent the tax consultant from exercising the rights of use to the programs.

#### **§ 7 Failure to cooperate and default of acceptance by the client**

If the client fails to cooperate in accordance with § 6 or otherwise or if he is in default of acceptance of the service offered by the tax adviser, the tax adviser is entitled to set a reasonable deadline with the declaration that he will refuse to continue the contract after expiry of the deadline. If the deadline expires without success, the tax adviser may terminate the contract without notice (see No. 10 Para. 3). This shall not affect the tax adviser's claim to compensation for the additional expenses incurred by him as a result of the delay or the client's failure to cooperate, or for the damage caused, even if the tax adviser does not make use of the right of termination.

#### **§ 8 Calculation of remuneration**

(1) The remuneration (fees and reimbursement of expenses) of tax advisors for their professional activities in accordance with Section 33 StBerG is based on the Fee Ordinance for Tax Advisors, Tax Agents and Tax Consulting Companies.

(2) For activities that are not regulated in the Fee Ordinance (e.g. Section 57 (3) Nos. 2 and 3 StBerG), the agreed remuneration applies, otherwise the usual remuneration (Section 612 (2) and Section 632 (2) BGB).

(3) Offsetting against a claim for remuneration by the tax consultant is only permitted with undisputed or legally established claims.

**§ 9 Advance payment**

- (1) The tax consultant may demand an advance payment for fees and expenses already incurred and those likely to be incurred.
- (2) If the advance payment demanded is not paid, the tax adviser may, after giving prior notice, cease further work for the client until the advance payment is received. The tax adviser is obliged to inform the client in good time of his intention to cease work if the client may suffer disadvantages as a result of the cessation of work.

**§ 10 Termination of the contract**

- (1) The contract shall end upon fulfillment of the agreed services, expiry of the agreed term or termination. The contract shall not end upon death or legal incapacity of the client or, in the case of a company, upon its dissolution.
- (2) The contract can - if and insofar as it constitutes a service contract within the meaning of § 611, § 675 BGB - be terminated extraordinarily by either contracting party in accordance § 627 BGB; the termination must be made in writing. Insofar as this is to be deviated from in individual cases, a written agreement is required, which is to be drawn up separately and handed over to the client.
- (3) In the event of termination of the contract by the tax adviser, in order to avoid any loss of rights on the part of the client, those actions which are reasonable and cannot be postponed (e.g. application for an extension of the deadline in the event of imminent expiry of the deadline) must still be taken. The tax adviser is also liable for these actions in accordance with § 5.
- (4) The tax adviser is obliged to hand over to the client everything he receives or has received for the execution of the assignment and everything he obtains from the business relationship. In addition, the tax adviser is obliged to provide the client with the necessary information, to provide information on the status of the matter upon request and to render an account.
- (5) Upon termination of the contract, the Client shall immediately return to the Tax Advisor the data processing programs used by the Tax Advisor to perform the contract, including any copies made and other program documents, or delete them from the hard drive. Upon termination of the contract by the Tax Advisor, however, the Client may retain the programs for a period to be agreed, insofar as this is absolutely necessary to avoid legal disadvantages.
- (6) After termination of the client relationship, the documents must be collected from the tax consultant.

**§ 11 Entitlement to remuneration in the event of premature termination of the contract**

If the assignment ends before it has been fully completed, the tax consultant's claim to remuneration shall be based on the law. If this is to be deviated from in individual cases, a written agreement shall be required, which shall be drawn up separately and handed over to the client.

**§ 12 Storage, surrender and right of retention of work results and documents**

- (1) The tax adviser must retain the files for a period of ten years after completion of the assignment. However, this obligation shall expire before the end of this period if the tax adviser has requested the client in writing to take receipt the reference files and the client has not complied with this request within six months of receiving them.
- (2) The reference files within the meaning of this provision include all documents that the tax adviser has received from or for the client in connection with his professional activities. However, this does not apply to correspondence between the tax adviser and his client and to documents which the latter has already received in original or copy form, or to working papers prepared for internal purposes.
- (3) At the request of the client, at the latest after completion of the assignment, the tax adviser shall return the files to the client within a reasonable period of time. The tax adviser may make and retain copies or photocopies of documents which he returns to the client.
- (4) The tax adviser may refuse to hand over the results of his work and the files until he has been paid his fees and expenses. This shall not apply if retention would be contrary to good faith under the circumstances, in particular due to the relative insignificance of the amounts owed. The client shall be entitled to withhold a reasonable part of the remuneration until defects asserted by the client in good time have been remedied.

**§ 13 Applicable law and place of performance**

- (1) Only German law shall apply to the order, its execution and the resulting claims.
- (2) The place of performance is the location of the professional establishment or the location of the other consulting office if the client is a merchant. The place of performance is the place of residence of the client if he is not a merchant within the meaning of the German Commercial Code (HGB).

**§ 14 Effectiveness in the event of partial invalidity, amendments and supplements**

- (1) Should individual provisions of these terms and conditions be or become invalid, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by a valid provision that comes as close as possible to the intended purpose.
- (2) Amendments and supplements to these terms and conditions must be made in writing.