

Control and Profit Transfer Agreement¹

between

**DIC REAL ESTATE INVESTMENTS GMBH & CO.
KOMMANDITGESELLSCHAFT AUF AKTIEN**

with its registered office in Frankfurt am Main
registered with the commercial register of the Frankfurt am Main Local Court under
HRB 104329

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

and

VIB VERMÖGEN AG

with its registered office in Neuburg a.d. Donau
registered with the commercial register of the Ingolstadt Local Court under HRB 101699

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

– Controlling Company and Controlled Company, hereinafter also referred to individually as
"**Party**" and collectively as "**Parties**" –

¹ Convenience translation; the German text is legally binding.

Content

PREAMBLE	2
§ 1 MANAGEMENT CONTROL	2
§ 2 TRANSFER OF PROFIT	3
§ 3 ASSUMPTION OF LOSSES	3
§ 4 COMPENSATION PAYMENTS	4
§ 5 COMPENSATION	5
§ 6 EFFECTIVE DATE AND TERM	6
§ 7 LETTER OF COMFORT	7
§ 8 FINAL PROVISIONS	8

Preamble

- (1) The share capital of the Controlled Company amounts to EUR 33,054,587.00 and is divided into 33,054,587 registered shares with a notional value of EUR 1.00 per share. At the time of conclusion of this agreement, the Controlling Company holds approximately 68.75% of the shares of the Controlled Company. Minority shareholders hold approximately 31.25% of the shares of the Controlled Company at this time.
- (2) The share capital of the Controlling Company amounts to EUR 51,000.00 and is divided into 51,000 no-par value bearer shares (limited partnership shares) with a notional value of EUR 1.00 per limited partnership share. All limited partnership shares of the Controlling Company are held by BRANICKS Group AG, based in Frankfurt am Main, registered with the commercial register of the Local Court of Frankfurt am Main under HRB 57679 (hereinafter also referred to as the "**Group Parent Company**"). The sole personally liable shareholder of the Controlling Company without capital participation is DIC Real Estate Investments Beteiligungs GmbH, based in Frankfurt am Main, registered with the commercial register of the Local Court of Frankfurt am Main under HRB 102672. All shares of this company are held by the Controlling Company.
- (3) The share capital of the Group Parent Company amounts to EUR 83,565,510.00 and is divided into 83,565,510 registered shares with a notional value of EUR 1.00 per share. The Group Parent Company is the holding company of the BRANICKS Group.

§ 1 Management Control

- (1) The Controlled Company subordinates the management (Leitung) of its company to the Controlling Company. Accordingly, the Controlling Company is entitled to issue directions (Weisungen) to the board of management of the Controlled Company regarding the management of the Controlled Company.
- (2) The board of management of the Controlled Company is obliged to follow these directions. The board of management of the Controlled Company remains responsible for managing the business and representing the Controlled Company. The legal independence of both Parties remains unaffected. The Controlling Company is not entitled to issue the direction to amend, maintain, or terminate this agreement to the board of management of the Controlled Company.
- (3) Directions must be issued in text form (Section 126b of the German Civil Code (BGB)). If the directions are issued verbally, they must be confirmed in text form without undue delay.

§ 2 Transfer of Profit

- (1) The Controlled Company undertakes to transfer its entire profits to the Controlling Company (Gewinnabführung). Subject to the creation and release of reserves in accordance with Subsections (2) and (3), the maximum amount permitted under Section 301 AktG, as amended from time to time, shall be transferred; should, in the event of future amendments to Section 301 AktG, the wording of the agreement be in conflict with the statutory provision, the latter shall take precedence.
- (2) The Controlled Company may, with the consent of the Controlling Company issued in text form, transfer amounts from the annual net income for the year to other profit reserves (Section 272 Subsection 3 HGB) if and to the extent permitted under commercial law and as economically justified by reasonable commercial judgement.
- (3) Other profit reserves (Section 272 Subsection 3 HGB) established during the term of the agreement shall – as far as permitted by law – be dissolved at the request of the Controlling Company in text form and transferred as profit in accordance with the requirements of Section 301 AktG, as amended from time to time. Other reserves and profits carried forward and profit reserves from the period prior to the effectiveness of this agreement may neither be transferred as profit to the Controlling Company nor be used to compensate for any annual net loss. The same applies to capital reserves pursuant to Section 272 Subsection 2 HGB, regardless of whether they were established before or after this agreement came into effect.
- (4) The obligation to transfer profits shall apply for the first time for the entire financial year of the Controlled Company in which this agreement is registered with the commercial register at the seat of the Controlled Company. The claim for the profit transfer arises at the end of the financial year of the Controlled Company (balance sheet date) for which the respective claim exists. Upon the value date it becomes due and shall bear interest at the statutory rate.

§ 3 Assumption of Losses

- (1) The Controlling Company is obliged to assume losses in accordance with the provisions of Section 302 AktG, as amended from time to time.
- (2) The obligation to assume losses applies for the first time for the entire financial year of the Controlled Company in which this agreement is registered with the commercial register at the seat of the Controlled Company. The claim for assumption of losses arises at the end of the financial year of the Controlled Company (balance sheet date) for which the respective claim exists. Upon the value date it is due and shall bear interest at the statutory rate.

§ 4 Compensation Payments

- (1) The Controlling Company undertakes to pay the minority shareholders (außenstehende Aktionäre) of the Controlled Company a fixed annual cash payment ("**Compensation Payment**") (Ausgleichszahlung) for each full financial year of the Controlled Company for the term of the agreement.
- (2) In accordance with Section 304 Subsection 2 Sentence 1 AktG, the Compensation Payment amounts to EUR 0.92 gross for each full financial year of the Controlled Company for each registered no-par value share of the Controlled Company with a notional value in the share capital of EUR 1.00 ("**Gross Compensation Amount**") minus the amount of any corporate income tax and the solidarity surcharge payable by the Controlled Company thereon in accordance with the tax rate applicable to these taxes for the respective financial year, whereby the total Gross Compensation Amount results from the Controlled Company's profits being subject to corporate income tax. Based on the situation at the time of conclusion of this agreement, the portion of the Gross Compensation Amount which relates to profits made by the Controlled Company being subject to German corporate income tax and which is equal to EUR 0.92 per share of the Controlled Company, is subject to a deduction of 15% corporate income tax plus 5.5% solidarity surcharge thereon, that is EUR 0.15. Based on the situation at the time of conclusion of this agreement, the Compensation Payment amounts to EUR 0.77 per share of the Controlled Company for each full financial year ("**Net Amount of Compensation**"). For the avoidance of doubt, any withholding tax (such as withholding tax on investment income (Kapitalertragsteuer) plus solidarity surcharge thereon) will be retained from the Net Amount of Compensation to the extent required by law.
- (3) The Compensation Payment shall be granted for the first time for the entire financial year in which this agreement is registered with the commercial register at the seat of of the Controlled Company. The Compensation Payment is due on the third banking day following the annual general meeting of the Controlled Company for the preceding financial year, but no later than eight months following the end of the relevant financial year.
- (4) If the agreement ends during the current financial year of the Controlled Company or if a short financial year (Rumpfgeschäftsjahr) is formed during the period for which the profit transfer obligation applies, the Compensation Payment will be granted pro rata temporis with a corresponding adjustment of the relevant amounts.
- (5) In the event of an increase in the share capital of the Controlled Company from company funds against the issue of new shares, the Compensation Payment per share of the Controlled Company shall be reduced to the extent that the total amount of the Compensation Payment

remains unchanged. If the share capital of the Controlled Company is increased through cash and/or non-cash contributions, the rights under this Section 4 shall also apply to the shares purchased by minority shareholders resulting from the capital increase. The commencement of entitlement to the new shares in accordance with this Section 4 shall be determined by the profit share entitlement set by the Controlled Company when the new shares are issued.

- (6) If appraisal proceedings (Spruchverfahren) are initiated pursuant to Section 1 No. 2 SpruchG and the court legally determines a higher Compensation Payment, the shareholders, even if they have already been compensated according to Section 5 of this agreement, may also demand a corresponding amount in addition to the Compensation Payments received by them if and to the extent provided for by law.

§ 5 Compensation

- (1) The Controlling Company undertakes to purchase, at the request of any minority shareholder of the Controlled Company, the shares of such shareholder in the Controlled Company in exchange for no-par value registered shares of the Group Parent Company with a notional value of EUR 1.00 each of the Group Parent Company's share capital ("**Compensation Shares**") at an exchange ratio of 4,18 Compensation Shares per share of the Controlled Company ("**Exchange Ratio**").
- (2) Fractional shares of Compensation Shares ("**Fractional Shares**") will be compensated in cash. The holders of Fractional Shares shall receive compensation in cash in the amount of their Fractional Shares corresponding to their share value in the total enterprise value of the Group Parent Company, as underlying the Exchange Ratio.
- (3) The assertion of the compensation claim by a minority shareholder of the Controlled Company must be made in text form. The obligation of the Controlling Company to purchase the shares of the Controlled Company ends two months following the date the registration of this agreement with the commercial register at the seat of the Controlled Company has been published. An extension of the period pursuant to Section 305 Subsection 4 Sentence 3 AktG due to an application for determination of compensation or settlement by the court determined according to Section 2 SpruchG remains unaffected. In this case, the period ends two months following the date the decision on the most recently decided application has been published in the Federal Gazette (Bundesanzeiger).
- (4) If capital measures are implemented by the Group Parent Company or the Controlled Company prior to the end of the period specified in Subsection (3), the Exchange Ratio will be adjusted if and to the extent required by law. If, by the expiry of the period specified in Subsection (3), the

share capital of the Controlled Company is increased by cash and/or non-cash contributions, the rights under this § 5 shall also apply to the shares purchased by minority shareholders from the capital increase.

- (5) The transfer of the shares of the Controlled Company in exchange for the Compensation Shares to be granted for this purpose shall be free of charge for the minority shareholders of the Controlled Company, provided that they possess a domestic securities account.
- (6) If appraisal proceedings pursuant to Section 1 No. 2 SpruchG are initiated and the court adjudicates a legally binding higher compensation, the shareholders, even if they have already received the compensation, are entitled to demand payment of a corresponding amount in addition to the compensation if and to the extent provided by law. In the same way, all other minority shareholders of the Controlled Company will be treated equally if the Controlling Company agrees to pay a higher compensation to a shareholder of the Controlled Company in a settlement to avert or terminate proceedings pursuant to Section 1 No. 2 SpruchG.

§ 6 Effective date and term

- (1) The agreement is concluded subject to the approval being granted by the general meeting of the Controlled Company and the general meeting of the Controlling Company, as well as the approval granted by the general partner of the Controlling Company regarding the resolution of approval granted by the general meeting of the Controlling Company. It becomes effective upon its entry in the commercial register at the seat of the Controlled Company and – with the exception of the right to issue directions under Section 1 – will apply retroactively as of the beginning of the Controlled Company's financial year in which this agreement is registered in the commercial register at the seat of the Controlled Company. The right to issue directions shall only apply as from the time of the entry of the agreement in the commercial register at the seat of the Controlled Company.
- (2) Each Party may rescind this agreement at any time in writing without stating any reasons until its entry in the commercial register at the seat of the Controlled Company.
- (3) The agreement is valid for an indefinite period. It may be ordinarily terminated by each Party upon six months' prior written notice, to the end of the financial year of the Controlled Company. Notwithstanding the right to termination for good cause (aus wichtigem Grund), the agreement may be terminated for the first time with effect as of the end of the financial year of the Controlled Company in which the minimum term for tax purposes within the meaning of Section 14 Subsection 1 Sentence 1 No. 3 KStG, Section 2 Subsection 2 Sentence 2 GewStG, each as

amended from time to time, has been completed (according to current legislation, after five calendar years' (Zeitjahre); hereinafter referred to as the "**Minimum Term**").

- (4) Each Party may terminate this agreement for good cause without observing a notice period. Good cause shall be deemed to exist in particular if there is good cause within the fiscal meaning for terminating this agreement, including such causes as specified in R 14.5 (6) KStR (or a corresponding successor provision).
- (5) If the validity of this agreement or its due and proper implementation is not, either in whole or in part, recognized for tax purposes, the Parties agree that the Minimum Term shall in any case begin on the first day of the financial year of the Controlled Company in relation to which the requirements for the recognition of the agreement's validity or due and proper implementation for tax purposes are first met or met again for the first time.

§ 7 Letter of comfort

As the direct sole limited shareholder of the Controlling Company, the Group Parent Company has issued the letter of comfort, which is attached to this agreement for information purposes only, without becoming a Party to this agreement. In this letter of comfort, the Group Parent Company has unrestrictedly and irrevocably undertaken to ensure that the Controlling Company is provided with financial resources in such a way that it is able at any time to meet all its payment obligations arising from or in connection with this agreement in full when due. This applies in particular to the obligation to compensate for losses pursuant to Section 302 AktG. The Group Parent Company irrevocably and unrestrictedly guarantees to the minority shareholders of the Controlled Company that the Controlling Company will meet all its payment obligations to them arising from or in connection with this agreement, in particular the Compensation Payment, in full when due. In this respect, the minority shareholders of the Controlled Company have their own claim against the Group Parent Company pursuant to Section 328 Subsection 1 BGB for payment to the Controlling Company. This claim and a corresponding liability of the Group Parent Company towards minority shareholders of the Controlled Company are limited to cases in which the Controlling Company does not fully meet its obligations to minority shareholders of the Controlled Company arising from or in connection with this agreement when due and the Group Parent Company does not fulfil its above-mentioned obligation to provide funds. The letter of comfort does not apply during such periods, during which a legally effective control and/or profit transfer agreement exists between the Group Parent Company as the controlling company and the Controlling Company as the controlled company.

§ 8 Final provisions

- (1) Amendments and additions to this agreement must be made in writing, unless notarization is required. This also applies to a waiver of this written form requirement. In other respects, Section 295 AktG, as amended from time to time, applies.
- (2) In the event that any provision of this agreement is, or proves to be invalid, inoperative or unenforceable, in whole or in part, then the validity, operability and enforceability of the remaining provisions of this agreement will not be affected thereby. The invalid, inoperative, or unenforceable provision shall be deemed replaced by a provision which, to the extent permitted by law, comes as close as possible to the economic result of the invalid, inoperative or unenforceable provision. In the event that this agreement is found to contain any gap, a provision shall apply that would have been agreed by the Parties in light of their economic intent if they had been aware of the gap.
- (3) The Parties agree that the foregoing provisions not only lead to a reversal of the burden of proof but also exclude the applicability of Section 139 BGB. The Parties expressly declare that this agreement is not intended to form a legal unit (rechtliche Einheit) (Section 139 BGB with any other legal transactions or agreements entered into or made between the Parties in the past or in the future.
- (4) In case of any doubt, the preceding provisions shall be interpreted in light of the validity requirements for forming a consolidated tax group (Sections 14 et seq. KStG or the applicable version thereof).
- (5) To the extent permitted by law, the place of performance for the mutual obligations arising from this agreement and the exclusive place of jurisdiction is Frankfurt am Main.

[signature pages follow]

Frankfurt am Main, January 5, 2026

DIC Real Estate Investments GmbH & Co. Kommanditgesellschaft auf Aktien

represented by its personally liable partner DIC Real Estate Investments Beteiligungs GmbH,
which in turn

represented by the managing director
Stefan Schnurbusch

represented by the managing director
Michael Tegeder

Neuburg a.d. Donau, January 5, 2026

VIB Vermögen AG

represented by the member of the
Management Board
Dirk Oehme

represented by the member of the
Management Board
Nicolai Paul Greiner

Annex: Letter of Comfort issued by Branicks Group AG dated January 5, 2026

VIB Vermögen AG

– The Management Board –

Tilly-Park

186633 Neuburg a.d. Donau

Frankfurt am Main, January 5, 2026

Letter of comfort

*DIC Real Estate Investments GmbH & Co. Kommanditgesellschaft auf Aktien, with its registered office in Frankfurt am Main, registered with the commercial register of the Local Court of Frankfurt am Main under HRB 104329 ("**DIC REI**"), intends to conclude a control and profit transfer agreement ("**Agreement**") with VIB Vermögen AG, based in Neuburg a.d. Donau, registered with the commercial register of the Local Court of Ingolstadt under HRB 101699 ("**VIB**"), with VIB as the controlled company and obliged company to transfer profits. BRANICKS Group AG, based in Frankfurt am Main, registered with the commercial register of the Local Court of Frankfurt am Main under HRB 57679 ("**Branicks**"), is the direct sole limited shareholder of DIC REI. The sole shareholder of the general partner of DIC REI is DIC REI itself. Branicks hereby makes the following declarations without becoming a Party to the Agreement:*

- 1. Branicks undertakes unrestrictedly and irrevocably to ensure that DIC REI is financially equipped in such a way that DIC REI is always in a position to meet all its payment obligations arising from or in connection with the Agreement in full when due. This applies in particular to the obligation to compensate for losses pursuant to Section 302 AktG.*
- 2. Branicks guarantees unrestrictedly and irrevocably to the minority shareholders of VIB that DIC REI will meet all its payment obligations to them arising from or in connection with the Agreement, in particular the compensation payment in full when due. In this respect, the minority shareholders of VIB are entitled to their own claim against Branicks for payment to DIC REI pursuant to Section 328 Subsection 1 of the German Civil Code (BGB). This claim and a corresponding liability of Branicks towards minority shareholders of VIB in accordance with the two preceding sentences are limited to cases in which DIC REI does not fully meet its obligations to minority shareholders of VIB arising from or in connection with the Agreement when due and Branicks does not fulfil its funding obligation under Section 1 of this letter of comfort.*

3. *This letter of comfort does not apply to periods during which a legally effective control and/or profit transfer agreement exists between Branicks as the controlling company and DIC REI as the controlled company.*
4. *This letter of comfort is subject to the laws of the Federal Republic of Germany. The exclusive place of jurisdiction for all disputes arising between the parties from or in connection with this letter of comfort is, to the extent permitted by law, Frankfurt am Main, Germany.*

[signature page follows]

BRANICKS Group AG

represented by its Management Board

Sonja Wärntges

Chairwoman of the Management Board (CEO)

Johannes von Mutius

Chief Investment Officer (CIO)