

Domination and Profit and Loss Transfer Agreement¹
– hereinafter referred to as “**Amendment Agreement**” –

between

Continental Aktiengesellschaft,
Vahrenwalder Straße 9, 30165 Hanover, registered in the commercial register of the local court of Hanover under HRB 3527,
– hereinafter referred to as “**Continental AG**” –

and

Continental Automotive GmbH,
Vahrenwalder Straße 9, 30165 Hanover, registered in the commercial register of the local court of Hanover under HRB 59424,
– hereinafter referred to as “**Automotive**” –

– Continental AG and Automotive jointly hereinafter also referred to as “**Parties**” –

Preamble

A domination and profit and loss transfer agreement (amended on February 25, 2014) has existed between **Continental AG** and **Automotive** (or their legal predecessors) since March 27, 2001 (hereinafter referred to as “**Agreement**”), and, accordingly, a tax group for income tax purposes with **Continental AG** as the parent company of **Automotive**. The Parties would like to amend the Agreement and adapt it as a contractual basis overall to the model currently used in the Continental Group on the basis of the current legal situation. With this Amendment Agreement, **Continental AG** and **Automotive** aim to continue the existing tax group for income tax purposes. The clauses of this Amendment Agreement are to be interpreted in such a way that the relevant tax law requirements are met.

§ 1
Management

(1) **Automotive** subordinates the management of its company to **Continental AG**. **Continental AG** is therefore entitled to issue instructions

¹ Convenience translation.

to **Automotive's** management with regard to the management of the company.

- (2) **Automotive's** management is obligated to follow the instructions of **Continental AG**. **Continental AG** cannot instruct **Automotive's** management to amend, maintain or terminate this Amendment Agreement.
- (3) **Continental AG** will exercise the right to issue instructions only through management. Instructions must be in text form if requested by **Automotive**.

§ 2

Profit transfer

- (1) **Automotive** undertakes to transfer its entire profit to **Continental AG**. The amount to be transferred – subject to the formation or reversal of reserves in accordance with § 2 (2) of this Amendment Agreement, to the extent permitted by law – is the maximum permissible amount in accordance with Section 301 of the German Stock Corporation Act (*Aktiengesetz, AktG*) in the currently applicable version.
- (2) **Automotive** can, with the consent of **Continental AG**, allocate amounts from the net income to other revenue reserves (Section 272 (3) of the German Commercial Code (*Handelsgesetzbuch, HGB*)), provided this is permitted under commercial law and is economically justified based on a reasonable commercial assessment. Other revenue reserves established during the term of this agreement in accordance with Section 272 (3) HGB are to be reversed and transferred as profit at the request of **Continental AG** to the extent permitted under Section 301 AktG in the currently applicable version.
- (3) It is not permitted to transfer amounts from the reversal of other revenue reserves pursuant to Section 272 (3) HGB that were established before the start of this Amendment Agreement, or from capital reserves.

§ 3

Loss absorption

Continental AG is obligated to absorb losses from **Automotive** in accordance with the provisions of Section 302 AktG in the currently applicable version.

§ 4

Due date

- (1) The claims to the transfer of the profit according to § 2 of this Amendment Agreement and to the assumption of a net loss according to § 3 of this Amendment Agreement become due with effect from the end of the last day of each of **Automotive's** fiscal years.
- (2) **Continental AG** may claim interest-free advances in the current fiscal year on a profit transfer to which it is likely to be entitled for the fiscal year, in compliance with capital preservation regulations, provided that **Automotive's** liquidity allows the payment of such advances.
- (3) **Automotive** can therefore also demand interest-free advances on a net loss that is expected to be offset for the fiscal year, insofar as it requires such advances with regard to its liquidity.

§ 5

Entry into force and duration

- (1) **Continental AG's** Annual Shareholders' Meeting and **Automotive's** shareholders' meeting must approve this Amendment Agreement.
- (2) The Amendment Agreement enters into force upon its entry in the commercial register of **Automotive's** registered office and applies – with the exception of the right to issue instructions – retrospectively for the period from the beginning of **Automotive's** fiscal year in which the entry is made; until then, the agreement applies in its previous version. The right to issue instructions can be exercised based on this Amendment Agreement only after this Amendment Agreement has been entered in the commercial register of **Automotive's** registered office,

whereby a corresponding right to issue instructions already exists based on the existing agreement – and in this respect is factually consistent.

- (3) The Amendment Agreement may be terminated as of the end of **Automotive**'s fiscal year subject to six months' notice, but no earlier than the end of a fiscal year that is at least five years (60 months) after the beginning of the fiscal year for **Automotive** in which the amendment contract entered into force in accordance with § 5 (2) sentence 1 of this Amendment Agreement. If not terminated, this agreement will be extended by a further fiscal year subject to the same notice period.
- (4) The right to terminate this Amendment Agreement for good cause without observing a notice period remains unaffected. In particular, **Continental AG** is entitled to terminate the agreement for good cause if it no longer holds a majority interest in **Automotive** and therefore financial integration no longer exists as defined in Section 14 of the German Corporation Tax Law Act (*Körperschaftsteuergesetz, KStG*), or in one of the cases regulated in R 14.5 (6) sentence 2 of the German Corporate Income Tax Rules of 2022 (*Körperschaftsteuer-Richtlinien, KStR*) or an administrative instruction replacing it.

§ 6 Other Provisions

The invalidity or unenforceability of one or more provisions of this Amendment Agreement does not affect the validity of the other provisions. The same applies if a contractual gap exists in this Amendment Agreement. In this case, the parties hereby undertake to replace the invalid or unenforceable provision with the valid and enforceable provision that comes as close as possible to the invalid or unenforceable provision in economic terms and leads to the tax recognition of the tax group, or to fill the contractual gap with the provision that they would have agreed according to their economic intentions and for the purpose of tax recognition of the tax group if they had considered this point.

Hanover, March 15, 2023

Continental AG

Continental Automotive GmbH