

Mahr Maschinenbau Gesellschaft m.b.H.

Bräuhausgasse 37/4/2
1050 Wien

Annual financial statements

as of

December 31st 2010

and

tax return
2022/2023

TABLE OF CONTENTS

Compilation Report	1
Representation Letter	2 - 3
Legal Status	4
Tax Status	5
Business and Economic Status	6
Balance Sheet as of March 31, 2023	7 - 8
Profit and Lost Year 2022/2023	9
Notes	10 - 12
Balance Sheet as of March 31, 2023	13 - 14
Income Statement of the Fiscal Year 2022/2023	15 - 16
General Conditions of Contract for the Public Accounting Professions (AAB 2018)	17 - 21
Shareholder resolutions	22

Report on the

Compilation of Financial Statements
as of 31. März 2023
of
Mahr Maschinenbau .

We have been engaged to compile the preceding financial statements of Mahr Maschinenbau as of 31. März 2023 – consisting of the balance sheet, the income statement, and the notes – on the basis of the accounting and the inventory as well as the provisions of applicable accounting and valuation methods.

The submitted documentation, accounting and inventory records – the regularity or plausibility of which we did not check in compliance with our engagement – as well as the information provided to us served as the basis for the compilation of the financial statements. You are responsible for the preparation of the inventory and the financial statements pursuant to Austrian Commercial Code (UGB) and the supplementary provisions of the Company's Articles of Association.

We did not perform either an audit, a review of the financial statements or an assurance engagement or agreed-upon procedures and, therefore, do not provide an assurance (confirmation) on financial statements.

You are responsible for the accuracy as well as the exhaustiveness of the documentation and information provided to us; a responsibility which also applies vis-à-vis the users of the financial statements compiled by us. In this context, we refer to the Letter of Representation which you signed on _____ on our request.

The compilation engagement was carried out under the provisions of the expert opinion KFS/RL 26 "Principles for the Compilation of Financial Statements". The General Conditions of Contract for the Public Accounting Professions (AAB), issued by the Austrian Chamber of Public Accountants and Tax Advisors (KWT), as of 18.04.2018, shall apply to this compilation engagement.

Any distribution to third parties of the financial statements compiled by us is only permissible upon inclusion of the compilation report.

If the financial statements compiled by us are distributed to any third parties, the provisions stipulated in Point 8. AAB for the Public Accounting Professions of KWT on the liability vis-à-vis third parties shall apply.



Representation Letter

This Representation Letter is provided in connection with the financial statements for the fiscal year 2022/2023 compiled by you. With this Representation Letter we confirm that, based on the documentation and information provided to you, you were in the position to compile financial statements which present a true and fair view of the Company's financial position as of 31.3.2023 and of its financial performance from 1.4.2022 to 31.3.2023 in accordance with the Austrian Commercial Code (UGB).

I as member of the managing partner responsible for the preparation of financial statements provide assurance to you as the certified public accountant/tax advisor appointed to compile the above referenced financial statements with regard to the following:

The documentation, accounting and inventory records as well as the information sent to you for the compilation of the financial statements were provided to you in full and to the best of my / our knowledge and belief.

All business transactions subject to accounting in the above mentioned fiscal year were continuously and completely recorded in the submitted books and records.

I have ensured that even the data not printed out are available at any time within the scope of the legally stipulated retention duties and deadlines and can be rendered readable within a suitable period of time.

I am responsible for the preparation of the financial statements and the compilation of the management report in accordance with the applicable accounting requirements. This responsibility comprises in particular basic decisions on the presentation of business transactions and/or assets and liabilities in the financial statements, the selection and application of appropriate accounting and valuation methods, and making accounting estimates reasonable with regard to the respective conditions.

In the financial statements compiled by you, all assets, obligations, risks and limitations that are to be reported on the balance sheet, all expenses and income as well as all the information required have been taken into account.

I am responsible for the prevention and detection of infringements of employees and the establishment and maintenance of an appropriate internal control system.

I am responsible for the establishment of an adequate accounting and internal control system in order to ensure that business transactions with and between related parties are recorded as such in the accounting records and are disclosed in accordance with the applicable accounting provisions.

All records, documentation, and information (particularly with regard to the risks for which accruals have to be set up, to contingent losses from pending transactions, to pending and imminent legal and other disputes, and to the impairment of receivables) necessary for the compilation of the financial statements were communicated to you. Such information and/or facts may be:

- a) Events after the balance sheet date material for the valuation at the balance sheet date,
- b) Particular circumstances that endanger the Company's position as a going concern or the true and fair view of the Company's financial position and performance or that materially influence the informative value of the financial statements,
- c) An overview of those companies with which the Company was affiliated or in which the Company held participating interests during the fiscal year and/or at the balance sheet date,
- d) Liabilities from the issuance and transfer of bills of exchange, from bonds, guarantees and other legal and contractual contingencies,



Representation Letter

Mahr Maschinenbau Gesellschaft m.b.H.

- e) Letters of comfort,
- f) Legal and contractual collaterals for liabilities (including contingent liabilities), e.g. liens, security interest and retentions of title in relation to recorded assets,
- g) Obligations to return assets recorded in the balance sheet and obligations to take back assets not recorded in the balance sheet,
- h) Derivative financial instruments (e.g. option transactions and forward contracts in relation to foreign currencies, interest rates, securities and indexes, as well as interest rate swaps and currency swaps),
- i) Agreements or other legal circumstances that are or will be material for the valuation of the Company's economic situation due to their subject matter, term, potential penalties or other reasons (e.g. agreements with suppliers, customers, shareholders or affiliated companies, as well as consortium agreements, supply agreements, option agreements, lease agreements and trust agreements, as well as agreements with regard to obligations to be fulfilled subject to earnings), and
- j) Financial obligations arising from these agreements as well as other material financial obligations (e.g. due to major repairs required in the near future).

I accept the fact that this representation letter and the terms used within are only a translation of the original German representation letter and that this representation letter is governed by the laws of the Republic of Austria.

Confirmed on behalf of
Mahr Maschinenbau Gesellschaft m.b.H.
represented by



Mr. Patel Pratik

Legal Status

Company: Mahr Maschinenbau

Commerical register: HG Wien, FN 76823a

Business purpose: Manufacture of other special-purpose machinery n.e.c.

Location of the corporate seat: Austria, Vienna

Adress: 1050 Wien, Bräuhausegasse 37/4/2

Legal form: Gesellschaft mit beschränkter Haftung

Size of the company: "smallest corporation" for the purpose of § 221 UGB

Incorporation: 1987-01-01

Financial year: 2022-04-01 - 2023-03-31

Capital stock: EUR 36.336,41

Shareholder:	Name	Share in EUR	Share in %
	JASH Engineering Limited	36,336.41	100

Management:	Name	From
	Patel Pratik	2021-09-29

Representation: The company is represented by the manager single-handed.



Tax Status

Tax authority: Finanzamt Österreich

Tax number: 22 273/7082-23

Tax representative: Glocknitzer Hollenthoner Steuerberatung
GmbH & Co KG
1050 Wien, Bräuhausgasse 37/4/2

Determination of tax income: Accounting acc. to § 5

Types of earnings: Income from commercial activities



Business and Economic Status

Mahr Maschinenbau Gesellschaft m.b.H.

Calculation of Equity ratio according to § 23 URG:

	2022/2023 €	2021/2022 €
Equity according to balance sheet	683,621.93	791,704.09
Total capital (§224 Abs. 3 UGB)	687,495.05	796,657.06
- Prepayments deductible from inventories	0.00	0.00
= Total capital	687,495.05	796,657.06

Equity ratio according to § 23 URG:

$\frac{\text{Equity} \times 100}{\text{Total capital}}$	=	99.44 %	99.38 %
---	---	---------	---------

Calculation of debt redemption period according to § 24 URG:

	2022/2023 €	2021/2022 €
Accruals	1,000.00	1,000.00
+ Liabilities	2,873.12	3,952.97
- Other financial assets	0.00	0.00
- Prepayments deductible from inventories	0.00	0.00
- Liquid funds	-3,483.60	-2,622.16
= Effective loan capital	389.52	2,330.81
Profit/Loss from operating activities	-104,161.43	-110,328.35
- Taxes on income and revenue	-3,920.73	-10,079.27
+ Depreciation and Loss from Disposal of Fixed Assets	108,134.27	108,254.27
- Income from Write Ups of Fixed Assets and Profit from Disposal of Fixed Assets	-0.00	-0.00
+/- Change in long-term accruals	0.00	0.00
= Profit from operating activities	52.11	-12,153.35

Debt redemption period according to § 24 URG:

$\frac{\text{(Effektive) loan capital}}{\text{Profit from operating activities}}$	=	negative Jahre	k. A. (negativer Mittelüberschuss) years
---	---	----------------	--

DR

Assets	2023-03-31 EUR	2022-03-31 EUR
A. Fixed assets		
I. Intangible assets		
1. Trade marks, patents and similar rights	675,589.19	783,683.46
II. Tangible assets		
1. Machinery	0.00	40.00
2. Tools and equipment	0.00	0.00
	<u>0.00</u>	<u>40.00</u>
	675,589.19	783,723.46
B. Current assets		
I. Accounts receivable and other assets		
1. Accounts receivable - Trade	7,648.46	7,648.46
2. Other receivables and assets	773.80	2,172.93
	<u>8,422.26</u>	<u>9,821.39</u>
II. Bank balances	3,483.60	2,622.16
	<u>11,905.86</u>	<u>12,443.55</u>
C. Prepayments and accrued income	<u>0.00</u>	<u>490.05</u>
Total assets	<u>687,495.05</u>	<u>796,657.06</u>

Dr.

Shareholder's equity and liabilities	2023-03-31 EUR	2022-03-31 EUR
A. Shareholder's equity		
I. Nominal capital called	36,336.41	36,336.41
<i>Nominal capital</i>	36,336.41	36,336.41
<i>Capital paid in</i>	36,336.41	36,336.41
II. Capital reserves		
1. not appropriated	1,621,414.06	1,621,414.06
III. Balance Sheet Loss	-974,128.54	-866,046.38
<i>thereof loss carried forward from the previous years</i>	-866,046.38	-745,638.76
	683,621.93	791,704.09
B. Provisions		
1. Other provisions	1,000.00	1,000.00
C. Liabilities		
1. Accounts payable - Trade	1,123.55	2,203.40
<i>thereof with a remaining maturity of up to one year</i>	1,123.55	2,203.40
2. Other liabilities	1,749.57	1,749.57
<i>thereof with a remaining maturity of up to one year</i>	1,749.57	1,749.57
	2,873.12	3,952.97
<i>thereof with a remaining maturity of up to one year</i>	2,873.12	3,952.97
Total shareholder's equity and liabilities	687,495.05	796,657.06

Dr.

Profit and Loss Account

2022-04-01 - 2023-03-31

	2022/2023 EUR	2021/2022 EUR
1. Net turnover	20,000.00	12,402.72
2. Other operating income	0.00	165.48
3. Cost of materials and purchased services		
a) Cost of purchased services	0.00	200.00
4. Amortisation and depreciation		
a) of intangible and fixed assets	108,134.27	108,254.27
5. Other operating expenses	16,025.16	14,441.53
6. Subtotal no. 1 to 3 (Operating profit)	-104,159.43	-110,327.60
7. Interest payable and similar expenses	2.00	0.75
8. Subtotal no. 5 to 5 (Financial result)	-2.00	-0.75
9. Earnings before taxes (Total no. 4 and no. 6)	-104,161.43	-110,328.35
10. Taxes on income	3,920.73	10,079.27
11. Earnings after taxes	-108,082.16	-120,407.62
12. Net loss for the year	-108,082.16	-120,407.62
13. Loss carried forward from the previous years	-866,046.38	-745,638.76
14. Balance sheet loss	-974,128.54	-866,046.38

Dr.

General principles

The financial statements as of March 31, 2023 were prepared in accordance with current accounting principles of the Austrian Commercial Code (UGB).

The profit and loss account was drawn up in total cost format.

Compared to previous years, the presentation of the financial statements remained the same.

Additional details were provided in the notes to the financial statements if required to the financial, assets and earnings position.

The company is classified as „smallest corporation“ according to § 221 of the Austrian Commercial Code.

Accounting and valuation principles

The Financial Statements were prepared under the Generally Accepted Accounting Principles, giving a true and fair view of the Company's financial position.

The principle of completeness was applied at preparation of the Financial Statements.

The evaluation of assets and liabilities was carried out considering the principle of individual items valuation and the going concern concept.

The principle of prudence was considered by showing only the realized gains at balance sheet date. All recognizable risks and possible future losses arisen in the fiscal year were taken into account.

Valuation principles remained unchanged compared to prior years.

Fixed assets

Intangible assets are valued at acquisition cost reduced by straight-line depreciation.

Scheduled depreciation is based on the following useful lives:

Intangible assets	Useful life
Concessions	15 -15
Software	3 - 9
Goodwill	15 -15

Fixed assets are valued at acquisition or manufacturing cost reduced by straight-line depreciation.



Scheduled depreciation is based on the following useful lives:

Fixed assets	Useful life
Technical equipment, plant and machinery	5 - 5
Other equipment, fixtures, fittings and equipment	3 - 3

Low value assets (acquisition value up to EUR 800,00) are fully depreciated in the year of acquisition.

The development of fixed assets and details to the depreciation are shown in the attached schedule.

	Purchase/Production costs 2021-04-01 2022-03-31 €	Additions Disposals €	Accumulated depreciations 2021-04-01 2022-03-31 €	Depreciations Write-ups €	Carrying value 2021-04-01 2022-03-31 €?
Fixed Assets					
Intangible Assets	1,621,414.06	0.00	729,636.33	108,094.27	891,777.73
	1,621,414.06	0.00	837,730.60	0.00	783,683.46
Tangible Assets					
Machinery	34,291.29	0.00	34,091.29	160.00	200.00
	34,291.29	0.00	34,251.29	0.00	40.00
Fixtures and fittings	721.12	0.00	721.12	0.00	0.00
	721.12	0.00	721.12	0.00	0.00
	35,012.41	0.00	34,812.41	160.00	200.00
	35,012.41	0.00	34,972.41	0.00	40.00
Total assets analysis	1,656,426.47	0.00	764,448.74	108,254.27	891,977.73
	1,656,426.47	0.00	872,703.01	0.00	783,723.46

Receivables

Accounts receivable are valued at their nominal value. Recognizable risks are considered by individual allowances.

Accruals

Accruals are calculated according to legal requirements and considering all recognizable risks and anticipated losses.

Liabilities

Liabilities are valued at repayment amounts.

Other information

The Company's Managing Directors in the financial year are:

Pratik Patel



Vienna,
Date, signature of the Managing Director Pratik Patel

Assets	2023-03-31 EUR	2022-03-31 EUR
A. Fixed assets		
I. Intangible assets		
1. Trade marks, patents and similar rights		
Patent & licencing rights	675,589.19	783,683.46
II. Tangible assets		
1. Machinery		
Machines and technical equipment	0.00	40.00
2. Tools and equipment		
Computer equipment	0.00	0.00
	<u>0.00</u>	<u>40.00</u>
	675,589.19	783,723.46
B. Current assets		
I. Accounts receivable and other assets		
1. Accounts receivable - Trade		
Accounts receivable	7,648.46	7,648.46
2. Other receivables and assets		
Corporate tax - capitalisation	0.00	2,170.73
Clearing account VAT	170.20	2.20
Clearing account tax office	603.60	0.00
	<u>773.80</u>	<u>2,172.93</u>
	8,422.26	9,821.39
II. Bank balances		
Cash at bank BA CA 0970-44622/00	<u>3,483.60</u>	<u>2,622.16</u>
	11,905.86	12,443.55
C. Prepayments and accrued income		
Prepaid expenses	<u>0.00</u>	<u>490.05</u>
Total assets	<u>687,495.05</u>	<u>796,657.06</u>

DR -

Shareholder's equity and liabilities	2023-03-31 EUR	2022-03-31 EUR
A. Shareholder's equity		
I. Nominal capital called		
Share Capital	36,336.41	36,336.41
Capital paid in	36,336.41	36,336.41
<i>Capital paid in</i>	36,336.41	36,336.41
II. Capital reserves		
1. not appropriated		
Capital reserve not bounded	1,621,414.06	1,621,414.06
III. Balance Sheet Loss		
Net loss for the year	-108,082.16	-120,407.62
Accumulated losses brought forw. prev. year	-866,046.38	-745,638.76
	<u>-974,128.54</u>	<u>-866,046.38</u>
	683,621.93	791,704.09
B. Provisions		
1. Other provisions		
Provision for annual accounts	1,000.00	1,000.00
C. Liabilities		
1. Accounts payable - Trade		
Accounts payable	1,123.55	653.40
Accounts payable accrued	0.00	1,550.00
	<u>1,123.55</u>	<u>2,203.40</u>
<i>thereof with a remaining maturity of up to one year</i>		
Accounts payable	1,123.55	653.40
Accounts payable accrued	0.00	1,550.00
	<u>1,123.55</u>	<u>2,203.40</u>
2. Other liabilities		
Clearing account DI Mahr	436.57	436.57
Other liabilities	1,313.00	1,313.00
	<u>1,749.57</u>	<u>1,749.57</u>
<i>thereof with a remaining maturity of up to one year</i>		
Clearing account DI Mahr	436.57	436.57
Other liabilities	1,313.00	1,313.00
	<u>1,749.57</u>	<u>1,749.57</u>
	2,873.12	3,952.97
<i>thereof with a remaining maturity of up to one year</i>		
Clearing account DI Mahr	436.57	436.57
Accounts payable	1,123.55	653.40
Accounts payable accrued	0.00	1,550.00
Other liabilities	1,313.00	1,313.00
	<u>2,873.12</u>	<u>3,952.97</u>
Total shareholder's equity and liabilities	687,495.05	796,657.06

	2022/2023 EUR	2021/2022 EUR
1. Net turnover		
Other exports		
Revenues for services from abroad third party	20,000.00	12,402.72
2. Other operating income		
Exchange gains foreign currency transactions	0.00	165.48
3. Cost of materials and purchased services		
a) Cost of purchased services		
External service	0.00	200.00
4. Amortisation and depreciation		
a) of intangible and fixed assets		
Amortization of intangible assets	108,094.27	108,094.27
Depreciation of fixed assets	40.00	160.00
	108,134.27	108,254.27
5. Other operating expenses		
maintenance and operational costs		
House charges	0.00	2,169.85
travel, mileage		
Reisespesen	1,123.55	0.00
Travel expenses	8,917.98	0.00
Kilometre allowance	0.00	63.00
Per diems domestic	0.00	9.00
	10,041.53	72.00
mail expenses		
Expenses for telephone	0.00	179.43
insurances		
Insurance	0.00	476.51
Legal and consulting expenses		
Annual accounts and tax consulting	1,075.00	4,125.00
Legal consulting	0.00	2,360.62
Expenses for bookkeeping and payroll	3,240.00	3,050.00
	4,315.00	9,535.62
fees and contribution		
Other fees	661.50	434.56
Contributions WK	89.00	248.00
Voluntary association contributions	490.05	163.35
	1,240.55	845.91
transaction costs		
Monetary transfer fees	394.78	459.84

	2022/2023 EUR	2021/2022 EUR
other operating expense		
Penalties	0.00	700.00
Exchange rate differences	33.30	2.37
	<u>33.30</u>	<u>702.37</u>
	16,025.16	14,441.53
6. Subtotal no. 1 to 3 (Operating profit)	-104,159.43	-110,327.60
7. Interest payable and similar expenses		
Interest on loans	0.00	0.75
Default charges and reminder fees	2.00	0.00
	<u>2.00</u>	<u>0.75</u>
	-2.00	-0.75
8. Subtotal no. 5 to 5 (Financial result)	-2.00	-0.75
9. Earnings before taxes (Total no. 4 and no. 6)	-104,161.43	-110,328.35
10. Taxes on income		
Corporation tax	1,750.00	10,079.27
Corporation tax from prior periods	2,170.73	0.00
	<u>3,920.73</u>	<u>10,079.27</u>
	-108,082.16	-120,407.62
11. Earnings after taxes	-108,082.16	-120,407.62
12. Net loss for the year	-108,082.16	-120,407.62
13. Loss carried forward from the previous years		
Accumulated losses brought forw. prev. year	-866,046.38	-745,638.76
	<u>-974,128.54</u>	<u>-866,046.38</u>
14. Balance sheet loss		

Dr. i.

General Conditions of Contract for the Public Accounting Professions (AAB 2018)

Recommended for use by the Board of the Chamber of Tax Advisers and Auditors, last recommended in its decision of April 18, 2018

Preamble and General Items

(1) Contract within the meaning of these Conditions of Contract refers to each contract on services to be rendered by a person entitled to exercise profession in the field of public accounting exercising that profession (de facto activities as well as providing or performing legal transactions or acts, in each case pursuant to Sections 2 or 3 Austrian Public Accounting Professions Act (WTBG 2017). The parties to the contract shall hereinafter be referred to as the "contractor" on the one hand and the "client" on the other hand).

(2) The General Conditions of Contract for the professions in the field of public accounting are divided into two sections: The Conditions of Section I shall apply to contracts where the agreeing of contracts is part of the operations of the client's company (entrepreneur within the meaning of the Austrian Consumer Protection Act. They shall apply to consumer business under the Austrian Consumer Protection Act (Federal Act of March 8, 1979 / Federal Law Gazette No. 140 as amended) insofar as Section II does not provide otherwise for such business.

(3) In the event that an individual provision is void, the invalid provision shall be replaced by a valid provision that is as close as possible to the desired objective.

SECTION I

1. Scope and Execution of Contract

(1) The scope of the contract is generally determined in a written agreement drawn up between the client and the contractor. In the absence of such a detailed written agreement, (2)-(4) shall apply in case of doubt:

(2) When contracted to perform tax consultation services, consultation shall consist of the following activities:

- a) preparing annual tax returns for income tax and corporate tax as well as value-added tax (VAT) on the basis of the financial statements and other documents and papers required for taxation purposes and to be submitted by the client or (if so agreed) prepared by the contractor. Unless explicitly agreed otherwise, documents and papers required for taxation purposes shall be produced by the client.
- b) examining the tax assessment notices for the tax returns mentioned under a).
- c) negotiating with the fiscal authorities in connection with the tax returns and notices mentioned under a) and b).
- d) participating in external tax audits and assessing the results of external tax audits with regard to the taxes mentioned under a).
- e) participating in appeal procedures with regard to the taxes mentioned under a).

If the contractor receives a flat fee for regular tax consultation, in the absence of written agreements to the contrary, the activities mentioned under d) and e) shall be invoiced separately.

(3) Provided the preparation of one or more annual tax return(s) is part of the contract accepted, this shall not include the examination of any particular accounting conditions nor the examination of whether all relevant concessions, particularly those with regard to value added tax, have been utilized, unless the person entitled to exercise the profession can prove that he/she has been commissioned accordingly.

(4) In each case, the obligation to render other services pursuant to Sections 2 and 3 WTBG 2017 requires for the contractor to be separately and verifiably commissioned.

(5) The aforementioned paragraphs (2) to (4) shall not apply to services requiring particular expertise provided by an expert.

(6) The contractor is not obliged to render any services, issue any warnings or provide any information beyond the scope of the contract.

(7) The contractor shall have the right to engage suitable staff and other performing agents (subcontractors) for the execution of the contract as well as to have a person entitled to exercise the profession substitute for him/her in executing the contract. Staff within the meaning of these Conditions of Contract refers to all persons who support the contractor in his/her operating activities on a regular or permanent basis, irrespective of the type of underlying legal transaction.

(8) In rendering his/her services, the contractor shall exclusively take into account Austrian law; foreign law shall only be taken into account if this has been explicitly agreed upon in writing.

(9) Should the legal situation change subsequent to delivering a final professional statement passed on by the client orally or in writing, the contractor shall not be obliged to inform the client of changes or of the consequences thereof. This shall also apply to the completed parts of a contract.

(10) The client shall be obliged to make sure that the data made available by him/her may be handled by the contractor in the course of rendering the services. In this context, the client shall particularly but not exclusively comply with the applicable provisions under data protection law and labor law.

(11) Unless explicitly agreed otherwise, if the contractor electronically submits an application to an authority, he/she acts only as a messenger and this does not constitute a declaration of intent or knowledge attributable to him/her or a person authorized to submit the application.

(12) The client undertakes not to employ persons that are or were staff of the contractor during the contractual relationship, during and within one year after termination of the contractual relationship, either in his/her company or in an associated company, failing which he/she shall be obliged to pay the contractor the amount of the annual salary of the member of staff taken over.

2. Client's Obligation to Provide Information and Submit Complete Set of Documents

(1) The client shall make sure that all documents required for the execution of the contract be placed without special request at the disposal of the contractor at the agreed date, and in good time if no such date has been agreed, and that he/she be informed of all events and circumstances which may be of significance for the execution of the contract. This shall also apply to documents, events and circumstances which become known only after the contractor has commenced his/her work.

(2) The contractor shall be justified in regarding information and documents presented to him/her by the client, in particular figures, as correct and complete and to base the contract on them. The contractor shall not be obliged to identify any errors unless agreed separately in writing. This shall particularly apply to the correctness and completeness of bills. However, he/she is obliged to inform the client of any errors identified by him/her. In case of financial criminal proceedings he/she shall protect the rights of the client.

(3) The client shall confirm in writing that all documents submitted, all information provided and explanations given in the context of audits, expert opinions and expert services are complete.

(4) If the client fails to disclose considerable risks in connection with the preparation of financial statements and other statements, the contractor shall not be obliged to render any compensation insofar as these risks materialize.

(5) Dates and time schedules stated by the contractor for the completion of the contractor's products or parts thereof are best estimates and, unless otherwise agreed in writing, shall not be binding. The same applies to any estimates of fees: they are prepared to best of the contractor's knowledge; however, they shall always be non-binding.

(6) The client shall always provide the contractor with his/her current contact details (particularly the delivery address). The contractor may rely on the validity of the contact details most recently provided by the client, particularly have deliveries made to the most recently provided address, until such time as new contact details are provided.

3. Safeguarding of Independence

(1) The client shall be obliged to take all measures to prevent that the independence of the staff of the contractor be jeopardized and shall himself/herself refrain from jeopardizing their independence in any way. In particular, this shall apply to offers of employment and to offers to accept contracts on their own account.

(2) The client acknowledges that his/her personal details required in this respect, as well as the type and scope of the services, including the performance period agreed between the contractor and the client for the services (both audit and non-audit services), shall be handled within a network (if any) to which the contractor belongs, and for this purpose transferred to the other members of the network including abroad for the purpose of examination of the existence of grounds of bias or grounds for exclusion and conflicts of interest. For this purpose the client expressly releases the contractor in accordance with the Data Protection Act and in accordance with Section 80 (4) No. 2 WTBG 2017 from his/her obligation to maintain secrecy. The client can revoke the release from the obligation to maintain secrecy at any time.

4. Reporting Requirements

(1) (Reporting by the contractor) In the absence of an agreement to the contrary, a written report shall be drawn up in the case of audits and expert opinions.

(2) (Communication to the client) All contract-related information and opinions, including reports, (all declarations of knowledge) of the contractor, his/her staff, other performing agents or substitutes ("professional statements") shall only be binding provided they are set down in writing. Professional statements in electronic file formats which are made, transferred or confirmed by fax or e-mail or using similar types of electronic communication (that can be stored and reproduced but is not oral, i.e. e.g. text messages but not telephone) shall be deemed as set down in writing; this shall only apply to professional statements. The client bears the risk that professional statements may be issued by persons not entitled to do so as well as the transfer risk of such professional statements.

(3) (Communication to the client) The client hereby consents to the contractor communicating with the client (e.g. by e-mail) in an unencrypted manner. The client declares that he/she has been informed of the risks arising from the use of electronic communication (particularly access to, maintaining secrecy of, changing of messages in the course of transfer). The contractor, his/her staff, other performing agents or substitutes are not liable for any losses that arise as a result of the use of electronic means of communication.

(4) (Communication to the contractor) Receipt and forwarding of information to the contractor and his/her staff are not always guaranteed when the telephone is used, in particular in conjunction with automatic telephone answering systems, fax, e-mail and other types of electronic communication. As a result, instructions and important information shall only be deemed to have been received by the contractor provided they are also received physically (not by telephone, orally or electronically), unless explicit confirmation of receipt is provided in individual instances. Automatic confirmation that items have been transmitted and read shall not constitute such explicit confirmations of receipt. This shall apply in particular to the transmission of decisions and other information relating to deadlines. As a result, critical and important notifications must be sent to the contractor by mail or courier. Delivery of documents to staff outside the firm's offices shall not count as delivery.

(5) (General) In writing shall mean, insofar as not otherwise laid down in Item 4. (2), written form within the meaning of Section 886 Austrian Civil Code (ABGB) (confirmed by signature). An advanced electronic signature (Art. 26 eIDAS Regulation (EU) No. 910/2014) fulfills the requirement of written form within the meaning of Section 886 ABGB (confirmed by signature) insofar as this is at the discretion of the parties to the contract.

(6) (Promotional information) The contractor will send recurrent general tax law and general commercial law information to the client electronically (e.g. by e-mail). The client acknowledges that he/she has the right to object to receiving direct advertising at any time.

5. Protection of Intellectual Property of the Contractor

(1) The client shall be obliged to ensure that reports, expert opinions, organizational plans, drafts, drawings, calculations and the like, issued by the contractor, be used only for the purpose specified in the contract (e.g. pursuant to Section 44 (3) Austrian Income Tax Act 1988). Furthermore, professional statements made orally or in writing by the contractor may be passed on to a third party for use only with the written consent of the contractor.

(2) The use of professional statements made orally or in writing by the contractor for promotional purposes shall not be permitted; a violation of this provision shall give the contractor the right to terminate without notice to the client all contracts not yet executed.

(3) The contractor shall retain the copyright on his/her work. Permission to use the work shall be subject to the written consent by the contractor.

6. Correction of Errors

(1) The contractor shall have the right and shall be obliged to correct all errors and inaccuracies in his/her professional statement made orally or in writing which subsequently come to light and shall be obliged to inform the client thereof without delay. He/she shall also have the right to inform a third party acquainted with the original professional statement of the change.

(2) The client has the right to have all errors corrected free of charge if the contractor can be held responsible for them; this right will expire six months after completion of the services rendered by the contractor and/or – in cases where a written professional statement has not been delivered – six months after the contractor has completed the work that gives cause to complaint.

(3) If the contractor fails to correct errors which have come to light, the client shall have the right to demand a reduction in price. The extent to which additional claims for damages can be asserted is stipulated under Item 7.

7. Liability

(1) All liability provisions shall apply to all disputes in connection with the contractual relationship, irrespective of the legal grounds. The contractor is liable for losses arising in connection with the contractual relationship (including its termination) only in case of willful intent and gross negligence. The applicability of Section 1298 2nd Sentence ABGB is excluded.

(2) In cases of gross negligence, the maximum liability for damages due from the contractor is tenfold the minimum insurance sum of the professional liability insurance according to Section 11 WTBG 2017 as amended.

(3) The limitation of liability pursuant to Item 7. (2) refers to the individual case of damages. The individual case of damages includes all consequences of a breach of duty regardless of whether damages arose in one or more consecutive years. In this context, multiple acts or failures to act that are based on the same or similar source of error as one consistent breach of duty if the matters concerned are legally and economically connected. Single damages remain individual cases of damage even if they are based on several breaches of duty. Furthermore, the contractor's liability for loss of profit as well as collateral, consequential, incidental or similar losses is excluded in case of willful damage.

(4) Any action for damages may only be brought within six months after those entitled to assert a claim have gained knowledge of the damage, but no later than three years after the occurrence of the (primary) loss following the incident upon which the claim is based, unless other statutory limitation periods are laid down in other legal provisions.

(5) Should Section 275 Austrian Commercial Code (UGB) be applicable (due to a criminal offense), the liability provisions contained therein shall apply even in cases where several persons have participated in the execution of the contract or where several activities requiring compensation have taken place and irrespective of whether other participants have acted with intent.

(6) In cases where a formal auditor's report is issued, the applicable limitation period shall commence no later than at the time the said auditor's report was issued.

(7) If activities are carried out by enlisting the services of a third party, e.g. a data-processing company, any warranty claims and claims for damages which arise against the third party according to law and contract shall be deemed as having been passed on to the client once the client has been informed of them. Item 4. (3) notwithstanding, in such a case the contractor shall only be liable for fault in choosing the third party.

(8) The contractor's liability to third parties is excluded in any case. If third parties come into contact with the contractor's work in any manner due to the client, the client shall expressly clarify this fact to them. Insofar as such exclusion of liability is not legally permissible or a liability to third parties has been assumed by the contractor in exceptional cases, these limitations of liability shall in any case also apply to third parties on a subsidiary basis. In any case, a third party cannot raise any claims that go beyond any claim raised by the client. The maximum sum of liability shall be valid only once for all parties injured, including the compensation claims of the client, even if several persons (the client and a third party or several third parties) have sustained losses; the claims of the parties injured shall be satisfied in the order in which the claims have been raised. The client will indemnify and hold harmless the contractor and his/her staff against any claims by third parties in connection with professional statements made orally or in writing by the contractor and passed on to these third parties.

(9) Item 7. shall also apply to any of the client's liability claims to third parties (performing agents and vicarious agents of the contractor) and to substitutes of the contractor relating to the contractual relationship.

8. Secrecy, Data Protection

(1) According to Section 80 WTBG 2017 the contractor shall be obliged to maintain secrecy in all matters that become known to him/her in connection with his/her work for the client, unless the client releases him/her from this duty or he/she is bound by law to deliver a statement.

(2) Insofar as it is necessary to pursue the contractor's claims (particularly claims for fees) or to dispute claims against the contractor (particularly claims for damages raised by the client or third parties against the contractor), the contractor shall be released from his/her professional obligation to maintain secrecy.

(3) The contractor shall be permitted to hand on reports, expert opinions and other written statements pertaining to the results of his/her services to third parties only with the permission of the client, unless he/she is required to do so by law.

(4) The contractor is a data protection controller within the meaning of the General Data Protection Regulation ("GDPR") with regard to all personal data processed under the contract. The contractor is thus authorized to process personal data entrusted to him/her within the limits of the contract. The material made available to the contractor (paper and data carriers) shall generally be handed to the client or to third parties appointed by the client after the respective rendering of services has been completed, or be kept and destroyed by the contractor if so agreed. The contractor is authorized to keep copies thereof insofar as he/she needs them to appropriately document his/her services or insofar as it is required by law or customary in the profession.

(5) If the contractor supports the client in fulfilling his/her duties to the data subjects arising from the client's function as data protection controller, the contractor shall be entitled to charge the client for the actual efforts undertaken. The same shall apply to efforts undertaken for information with regard to the contractual relationship which is provided to third parties after having been released from the obligation to maintain secrecy to third parties by the client.

9. Withdrawal and Cancellation („Termination“)

(1) The notice of termination of a contract shall be issued in writing (see also Item 4. (4) and (5)). The expiry of an existing power of attorney shall not result in a termination of the contract.

(2) Unless otherwise agreed in writing or stipulated by force of law, either contractual partner shall have the right to terminate the contract at any time with immediate effect. The fee shall be calculated according to Item 11.

(3) However, a continuing agreement (fixed-term or open-ended contract on – even if not exclusively – the rendering of repeated individual services, also with a flat fee) may, without good reason, only be terminated at the end of the calendar month by observing a period of notice of three months, unless otherwise agreed in writing.

(4) After notice of termination of a continuing agreement and unless otherwise stipulated in the following, only those individual tasks shall still be completed by the contractor (list of assignments to be completed) that can (generally) be completed fully within the period of notice insofar as the client is notified in writing within one month after commencement of the termination notice period within the meaning of Item 4. (2). The list of assignments to be completed shall be completed within the termination period if all documents required are provided without delay and if no good reason exists that impedes completion.

(5) Should it happen that in case of a continuing agreement more than two similar assignments which are usually completed only once a year (e.g. financial statements, annual tax returns, etc.) are to be completed, any such assignments exceeding this number shall be regarded as assignments to be completed only with the client's explicit consent. If applicable, the client shall be informed of this explicitly in the statement pursuant to Item 9. (4).

10. Termination in Case of Default in Acceptance and Failure to Cooperate on the Part of the Client and Legal Impediments to Execution

(1) If the client defaults on acceptance of the services rendered by the contractor or fails to carry out a task incumbent on him/her either according to Item 2. or imposed on him/her in another way, the contractor shall have the right to terminate the contract without prior notice. The same shall apply if the client requests a way to execute (also partially) the contract that the contractor reasonably believes is not in compliance with the legal situation or professional principles. His/her fees shall be calculated according to Item 11. Default in acceptance or failure to cooperate on the part of the client shall also justify a claim for compensation made by the contractor for the extra time and labor hereby expended as well as for the damage caused, if the contractor does not invoke his/her right to terminate the contract.

(2) For contracts concerning bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions, a termination without prior notice by the contractor is permissible under Item 10. (1) if the client verifiably fails to cooperate twice as laid down in Item 2. (1).

11. Entitlement to Fee

(1) If the contract fails to be executed (e.g. due to withdrawal or cancellation), the contractor shall be entitled to the negotiated compensation (fee), provided he/she was prepared to render the services and was prevented from so doing by circumstances caused by the client, whereby a merely contributory negligence by the contractor in this respect shall be excluded; in this case the contractor need not take into account the amount he/she obtained or failed to obtain through alternative use of his/her own professional services or those of his/her staff.

(2) If a continuing agreement is terminated, the negotiated compensation for the list of assignments to be completed shall be due upon completion or in case completion fails due to reasons attributable to the client (reference is made to Item 11. (1)). Any flat fees negotiated shall be calculated according to the services rendered up to this point.

(3) If the client fails to cooperate and the assignment cannot be carried out as a result, the contractor shall also have the right to set a reasonable grace period on the understanding that, if this grace period expires without results, the contract shall be deemed ineffective and the consequences indicated in Item 11. (1) shall apply.

(4) If the termination notice period under Item 9. (3) is not observed by the client as well as if the contract is terminated by the contractor in accordance with Item 10. (2), the contractor shall retain his/her right to receive the full fee for three months.

12. Fee

(1) Unless the parties explicitly agreed that the services would be rendered free of charge, an appropriate remuneration in accordance with Sections 1004 and 1152 ABGB is due in any case. Amount and type of the entitlement to the fee are laid down in the agreement negotiated between the contractor and his/her client. Unless a different agreement has verifiably been reached, payments made by the client shall in all cases be credited against the oldest debt.

(2) The smallest service unit which may be charged is a quarter of an hour.

(3) Travel time to the extent required is also charged.

(4) Study of documents which, in terms of their nature and extent, may prove necessary for preparation of the contractor in his/her own office may also be charged as a special item.

(5) Should a remuneration already agreed upon prove inadequate as a result of the subsequent occurrence of special circumstances or due to special requirements of the client, the contractor shall notify the client thereof and additional negotiations for the agreement of a more suitable remuneration shall take place (also in case of inadequate flat fees).

(6) The contractor includes charges for supplementary costs and VAT in addition to the above, including but not limited to the following (7) to (9):

(7) Chargeable supplementary costs also include documented or flatrate cash expenses, traveling expenses (first class for train journeys), per diems, mileage allowance, copying costs and similar supplementary costs.

(8) Should particular third party liabilities be involved, the corresponding insurance premiums (including insurance tax) also count as supplementary costs.

(9) Personnel and material expenses for the preparation of reports, expert opinions and similar documents are also viewed as supplementary costs.

(10) For the execution of a contract wherein joint completion involves several contractors, each of them will charge his/her own compensation.

(11) In the absence of any other agreements, compensation and advance payments are due immediately after they have been requested in writing. Where payments of compensation are made later than 14 days after the due date, default interest may be charged. Where mutual business transactions are concerned, a default interest rate at the amount stipulated in Section 456 1st and 2nd Sentence UGB shall apply.

(12) Statutory limitation is in accordance with Section 1486 of ABGB, with the period beginning at the time the service has been completed or upon the issuing of the bill within an appropriate time limit at a later point.

(13) An objection may be raised in writing against bills presented by the contractor within 4 weeks after the date of the bill. Otherwise the bill is considered as accepted. Filing of a bill in the accounting system of the recipient is also considered as acceptance.

(14) Application of Section 934 ABGB within the meaning of Section 351 UGB, i.e. rescission for *laesio enormis* (lesion beyond moiety) among entrepreneurs, is hereby renounced.

(15) If a flat fee has been negotiated for contracts concerning bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions, in the absence of written agreements to the contrary, representation in matters concerning all types of tax audits and audits of payroll-related taxes and social security contributions including settlements concerning tax assessments and the basis for contributions, preparation of reports, appeals and the like shall be invoiced separately. Unless otherwise agreed to in writing, the fee shall be considered agreed upon for one year at a time.

(16) Particular individual services in connection with the services mentioned in Item 12. (15), in particular ascertaining whether the requirements for statutory social security contributions are met, shall be dealt with only on the basis of a specific contract.

(17) The contractor shall have the right to ask for advance payments and can make delivery of the results of his/her (continued) work dependent on satisfactory fulfillment of his/her demands. As regards continuing agreements, the rendering of further services may be denied until payment of previous services (as well as any advance payments under Sentence 1) has been effected. This shall analogously apply if services are rendered in installments and fee installments are outstanding.

(18) With the exception of obvious essential errors, a complaint concerning the work of the contractor shall not justify even only the partial retention of fees, other compensation, reimbursements and advance payments (remuneration) owed to him/her in accordance with Item 12.

(19) Offsetting the remuneration claims made by the contractor in accordance with Item 12. shall only be permitted if the demands are uncontested and legally valid.

13. Other Provisions

(1) With regard to Item 12. (17), reference shall be made to the legal right of retention (Section 471 ABGB, Section 369 UGB); if the right of retention is wrongfully exercised, the contractor shall generally be liable pursuant to Item 7. or otherwise only up to the outstanding amount of his/her fee.

(2) The client shall not be entitled to receive any working papers and similar documents prepared by the contractor in the course of fulfilling the contract. In the case of contract fulfillment using electronic accounting systems the contractor shall be entitled to delete the data after handing over all data based thereon – which were prepared by the contractor in relation to the contract and which the client is obliged to keep – to the client and/or the succeeding public accountant in a structured, common and machine-readable format. The contractor shall be entitled to an appropriate fee (Item 12. shall apply by analogy) for handing over such data in a structured, common and machine-readable format. If handing over such data in a structured, common and machine-readable format is impossible or unfeasible for special reasons, they may be handed over in the form of a full print-out instead. In such a case, the contractor shall not be entitled to receive a fee.

(3) At the request and expense of the client, the contractor shall hand over all documents received from the client within the scope of his/her activities. However, this shall not apply to correspondence between the contractor and his/her client and to original documents in his/her possession and to documents which are required to be kept in accordance with the legal anti-money laundering provisions applicable to the contractor. The contractor may make copies or duplicates of the documents to be returned to the client. Once such documents have been transferred to the client, the contractor shall be entitled to an appropriate fee (Item 12. shall apply by analogy).

(4) The client shall fetch the documents handed over to the contractor within three months after the work has been completed. If the client fails to do so, the contractor shall have the right to return them to the client at the cost of the client or to charge an appropriate fee (Item 12. shall apply by analogy) if the contractor can prove that he/she has asked the client twice to pick up the documents handed over. The documents may also further be kept by third parties at the expense of the client. Furthermore, the contractor is not liable for any consequences arising from damage, loss or destruction of the documents.

(5) The contractor shall have the right to compensation of any fees that are due by use of any available deposited funds, clearing balances, trust funds or other liquid funds at his/her disposal, even if these funds are explicitly intended for safekeeping, if the client had to have anticipated the counterclaim of the contractor.

(6) To secure an existing or future fee payable, the contractor shall have the right to transfer a balance held by the client with the tax office or another balance held by the client in connection with charges and contributions, to a trust account. In this case the client shall be informed of the transfer. Subsequently, the amount secured may be collected either after agreement has been reached with the client or after enforceability of the fee by execution has been declared.

14. Applicable Law, Place of Performance, Jurisdiction

(1) The contract, its execution and the claims resulting from it shall be exclusively governed by Austrian law, excluding national referral rules.

(2) The place of performance shall be the place of business of the contractor.

(3) In absence of a written agreement stipulating otherwise, the place of jurisdiction is the competent court of the place of performance.

SECTION II

15. Supplementary Provisions for Consumer Transactions

(1) Contracts between public accountants and consumers shall fall under the obligatory provisions of the Austrian Consumer Protection Act (KSchG).

(2) The contractor shall only be liable for the willful and grossly negligent violation of the obligations assumed.

(3) Contrary to the limitation laid down in Item 7. (2), the duty to compensate on the part of the contractor shall not be limited in case of gross negligence.

(4) Item 6. (2) (period for right to correction of errors) and Item 7. (4) (asserting claims for damages within a certain period) shall not apply.

(5) Right of Withdrawal pursuant to Section 3 KSchG: If the consumer has not made his/her contract statement in the office usually used by the contractor, he/she may withdraw from the contract application or the contract proper. This withdrawal may be declared until the contract has been concluded or within one week after its conclusion; the period commences as soon as a document has been handed over to the consumer which contains at least the name and the address of the contractor as well as instructions on the right to withdraw from the contract, but no earlier than the conclusion of the contract. The consumer shall not have the right to withdraw from the contract

1. if the consumer himself/herself established the business relationship concerning the conclusion of this contract with the contractor or his/her representative,

2. if the conclusion of the contract has not been preceded by any talks between the parties involved or their representatives, or

3. in case of contracts where the mutual services have to be rendered immediately, if the contracts are usually concluded outside the offices of the contractors, and the fee agreed upon does not exceed €15.

In order to become legally effective, the withdrawal shall be declared in writing. It is sufficient if the consumer returns a document that contains his/her contract declaration or that of the contractor to the contractor with a note which indicates that the consumer rejects the conclusion or the maintenance of the contract. It is sufficient if this declaration is dispatched within one week.

If the consumer withdraws from the contract according to Section 3 KSchG,

1. the contractor shall return all benefits received, including all statutory interest, calculated from the day of receipt, and compensate the consumer for all necessary and useful expenses incurred in this matter,

2. the consumer shall pay for the value of the services rendered by the contractor as far as they are of a clear and predominant benefit to him/her.

According to Section 4 (3) KSchG, claims for damages shall remain unaffected.

(6) Cost Estimates according to Section 5 Austrian KSchG:

The consumer shall pay for the preparation of a cost estimate by the contractor in accordance with Section 1170a ABGB only if the consumer has been notified of this payment obligation beforehand.

If the contract is based on a cost estimate prepared by the contractor, its correctness shall be deemed warranted as long as the opposite has not been explicitly declared.

(7) Correction of Errors: Supplement to Item 6.:

If the contractor is obliged under Section 932 ABGB to improve or complement his/her services, he/she shall execute this duty at the place where the matter was transferred. If it is in the interest of the consumer to have the work and the documents transferred by the contractor, the consumer may carry out this transfer at his/her own risk and expense.

(8) Jurisdiction: Shall apply instead of Item 14. (3)

If the domicile or the usual residence of the consumer is within the country or if he/she is employed within the country, in case of an action against him/her according to Sections 88, 89, 93 (2) and 104 (1) Austrian Court Jurisdiction Act (JN), the only competent courts shall be the courts of the districts where the consumer has his/her domicile, usual residence or place of employment.

(9) Contracts on Recurring Services:

(a) Contracts which oblige the contractor to render services and the consumer to effect repeated payments and which have been concluded for an indefinite period or a period exceeding one year may be terminated by the consumer at the end of the first year, and after the first year at the end of every six months, by adhering to a two-month period of notice.

(b) If the total work is regarded as a service that cannot be divided on account of its character, the extent and price of which is determined already at the conclusion of the contract, the first date of termination may be postponed until the second year has expired. In case of such contracts the period of notice may be extended to a maximum of six months.

(c) If the execution of a certain contract indicated in lit. a) requires considerable expenses on the part of the contractor and if he/she informed the consumer about this no later than at the time the contract was concluded, reasonable dates of termination and periods of notice which deviate from lit. a) and b) and which fit the respective circumstances may be agreed.

(d) If the consumer terminates the contract without complying with the period of notice, the termination shall become effective at the next termination date which follows the expiry of the period of notice

© Kammer der Steuerberater und Wirtschaftsprüfer, 1100 Wien

RESOLUTION

of the shareholders of

Mahr Maschinenbau Gesellschaft m.b.H.
Bräuhausgasse 37/4/2
1050 Wien

Gesellschafter:	Name	Anteil in EUR	Anteil in %
	JASH Engineering Limited	36.336,41	100

The management of Mahr Maschinenbau Gesellschaft m.b.H. requests in a circular that the shareholders approve the following proposals:

1. Passing of the resolution

The resolution method in writing pursuant to § 34 Abs. 2 GmbHG is approved.

2. Approval of the annual financial statements as of 31.3.2023

The annual financial statements of Mahr Maschinenbau Gesellschaft m.b.H., sent to all shareholders simultaneously, are approved and thus deemed to have been determined.

3. Use of the balance sheet profit 2022/2023

The Bilanzverlust 2022/2023 of EUR -974.128,54 will be carried forward to new account.

4. Discharge of the Managing Director

The Managing Director is discharged from liability for the financial year 2022/2023.

The minority shareholders confirm their consent to this circular resolution by signing with the date, instead of holding an Annual General Meeting for the financial year 2022/2023.

Date	Name	Signature