

Hiermit erteile ich dem Geschäftsführer der

LEAG Germany GmbH

mit Sitz in Cottbus,

Herrn Milan Jalový, wohnhaft Vrchlického
1555/1a, 678 01 Blansko, Tschechische Re-
publik,

die folgende schriftliche

Belehrung über seine unbeschränkte Auskunftspflicht.

Der Geschäftsführer einer Gesellschaft mit be-
schränkter Haftung („GmbH“) hat die unbe-
schränkte Pflicht, dem Gericht (Registerge-
richt) in vollem Umfang Auskunft darüber zu
erteilen, ob bestimmte Umstände vorliegen,
die seiner Bestellung als Geschäftsführer ent-
gegenstehen; dies gilt jedoch nur, wenn er
über seine unbeschränkte Auskunftspflicht be-
lehrt worden ist.

1 Zweck der Auskunftspflicht

Liegen in der Person des neuen Ge-
schäftsführers Umstände vor, die sei-
ner Bestellung entgegenstehen, so ist
die Bestellung zum Geschäftsführer
gesetzeswidrig.

Damit das Gericht (Registergericht)
keine gesetzeswidrigen Geschäftsfüh-
rerbestellungen einträgt, muss es um-
fassend von allen einschlägigen Verur-
teilungen und Berufsverboten Kenntnis
erlangen. Um zu verhindern, dass das
Gericht (Registergericht) bei jeder ein-
zutragenden Geschäftsführerbestel-
lung Auskunft aus dem Bundeszentral-
register einholen muss, schreibt das
Gesetz in §§ 8 Abs. 3 Satz 1,
39 Abs. 3 Satz 1 des Gesetzes betref-
fend die Gesellschaften mit

I herewith give to the managing director of

LEAG Germany GmbH,

having its registered seat in Cottbus,

Mr. Milan Jalový, residing at Vrchlického
1555/1a, 678 01 Blansko, Czech Republic,

the following written

Instruction on his Unlimited Duty of Disclosure.

The managing director of a German Limited Li-
ability Company („GmbH“) has an unrestricted
obligation to fully inform the court (registry
court) as to whether certain circumstances ex-
ist which would prevent the managing direc-
tor's appointment; however, this applies only if
the managing director has been advised about
his unrestricted duty of disclosure.

1 Purpose of the Duty of Disclosure

If circumstances in the person of the
new managing director exist which
would prevent his appointment as
managing director, such an appoint-
ment is to be regarded as unlawful.

In order to prevent registration of un-
lawful appointments of managing di-
rectors, the court (registry court) has to
be fully informed of any relevant con-
victions and prohibitions of exercising
a profession. To avoid that the court
(registry court) needs to obtain an ex-
cerpt from the federal central register
in each case of an appointment of a
managing director, secs. 8 para. 3 sen-
tence 1, 39 para. 3 sentence 1 Ger-
man Limited Liability Companies' Act
(*Gesetz betreffend die Gesellschaften*

beschränkter Haftung („GmbHG“) in Verbindung mit § 53 Abs. 2 Bundeszentralregistergesetz („BZRG“) eine umfassende Auskunftspflicht nach entsprechender Belehrung vor.

2 Umstände die einer Bestellung als Geschäftsführer entgegenstehen

Aufgrund der Bestimmungen des GmbHG kann unter anderem nicht Geschäftsführer sein, wer

2.1 als Betreuer bei Besorgung seiner Vermögensangelegenheiten ganz oder teilweise einem Einwilligungsvorbehalt (§ 1825 BGB) unterliegt,

2.2 aufgrund eines gerichtlichen Urteils oder einer vollziehbaren Entscheidung einer Verwaltungsbehörde einen Beruf, einen Berufszweig, ein Gewerbe oder einen Gewerbebezweig nicht ausüben darf, sofern der Unternehmensgegenstand ganz oder teilweise mit dem Gegenstand des Verbots übereinstimmt (§ 6 Abs. 2 Satz 2 Nr. 2 GmbHG),

2.3 wer einem der in Ziffer 2.1. genannten vergleichbaren Verbot in einem anderen Mitgliedstaat der Europäischen Union oder einem anderen Vertragsstaat des Abkommens über den Europäischen Wirtschaftsraum unterliegt (§ 6 Abs. 2 Satz 2 Nr. 2, Satz 3 GmbHG); oder

2.4 wegen einer oder mehrerer vorsätzlich begangener Straftaten

- des Unterlassens der Stellung des Antrags auf Eröffnung des Insolvenzverfahrens (Insolvenzverschleppung),

mit beschränkter Haftung; „GmbHG“) in connection with sec. 53 para. 2 German Federal Central Register Act (*Bundeszentralregistergesetz*; „BZRG“) provide for an unrestricted disclosure obligation which is contingent on the managing director having been informed or instructed thereon.

2 Circumstances which prevent the Appointment as Managing Director

Due to the provisions of the GmbHG a managing director shall, inter alia, not be an individual who

2.1 is – as a person under custodianship – fully or partially subject to a reservation of consent (sec. 1825 German Civil Code) in the management of his assets,

2.2 is – due to a court judgment or an enforceable decision by an administrative authority – barred from exercising a profession, branch of profession, trade or branch of trade, to the extent the object of the company corresponds totally or partially with the object of the prohibition (sec. 6 para. 2 sentence 2 no. 2 GmbHG),

2.3 who is subject to a comparable prohibition mentioned in Clause 2.1 in another member state of the European Union or another contracting state to the Agreement on the European Economic Area, (sec. 6 para. 2 sentence 2 no. 2, sentence 3 GmbHG),

2.4 has been convicted of intentionally committing one or several of the criminal offences

- of omitting to file the application for commencement of insolvency proceedings (delayed filing for insolvency),

<ul style="list-style-type: none"> • nach den §§ 283 bis 283d des Strafgesetzbuches („StGB“) (Insolvenzstraftaten), • der falschen Angaben nach § 82 GmbHG oder § 399 des Aktiengesetzes („AktG“), • der unrichtigen Darstellung nach § 400 AktG, § 331 des Handelsgesetzbuches („HGB“), § 346 des Umwandlungsgesetzes („UmwG“) oder § 17 des Publizitätsgesetzes („PublG“), oder • nach den §§ 263 bis 264a oder den §§ 265b bis 266a StGB zu einer Freiheitsstrafe von mindestens einem Jahr 	<ul style="list-style-type: none"> • pursuant to secs. 283 to 283d German Criminal Code (<i>Strafgesetzbuch</i>; „StGB“) (insolvency offences), • of false statements pursuant to sec. 82 GmbHG or sec. 399 German Stock Corporation Act (<i>Aktiengesetz</i>; „AktG“), • of misrepresentation pursuant to sec. 400 AktG, sec. 331 German Commercial Code (<i>Handelsgesetzbuch</i>; „HGB“), sec. 346 German Reorganisation Act (<i>Umwandlungsgesetz</i>; „UmwG“) or sec. 17 German Publicity Act (<i>Publizitätsgesetz</i>; „PublG“), or • pursuant to secs. 263 to 264a or secs. 265b to 266a StGB to a term of imprisonment of at least one year
verurteilt worden ist (§ 6 Abs. 2 Satz 2 Nr. 3 GmbHG); oder	(sec. 6 para. 2 sentence 2 no. 3 GmbHG); or
2.5 wegen einer der in Ziffer 2.3 genannten Taten vergleichbaren Tat im Ausland verurteilt worden ist (§ 6 Abs. 2 Satz 2 Nr. 3, Satz 4 GmbHG).	2.5 has been convicted because of a criminal offence comparable to the offences mentioned in Clause 2.3 in a foreign country (sec. 6 para. 2 sentence 2 no. 3 and sentence 4 GmbHG).
2.6 Die in den Ziffern 2.3 und 2.4 genannten Ausschlussgründe gelten für die Dauer von fünf Jahren seit der Rechtskraft des Urteils, wobei die Zeit nicht eingerechnet wird, in welcher der Täter auf behördliche Anordnung in einer Anstalt verwahrt worden ist (§ 6 Abs. 2 Satz 2 Nr. 3 GmbHG).	2.6 The reasons for exclusion mentioned in Clauses 2.3 and 2.4 above apply for the duration of five years as of the legal force of the judgment, not including the time during which the offender has been kept safe in an establishment (<i>Anstalt</i>) due to an administrative order (sec. 6 para. 2 sentence 2 no. 3 GmbHG).
3 Inhalt der Auskunftspflicht	3 Contents of the Disclosure Obligation
Der Geschäftsführer hat in der Anmeldung seiner Bestellung zum Handelsregister zu versichern, dass keine der in Ziffer 2 genannten Umstände vorliegen, die seiner Bestellung	The managing director has to affirm in the filing of his appointment with the commercial register that there are no circumstances mentioned in Clause 2 above which prevent his appointment

entgegenstehen und dass er über seine unbeschränkte Auskunftspflicht gegenüber dem Gericht belehrt worden ist (§§ 8 Abs. 3 Satz 1, 39 Abs. 3 Satz 1 GmbHG).

4 Folgen der Verletzung der Auskunftspflicht

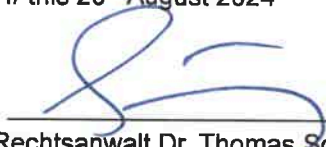
Macht der Geschäftsführer in dieser Versicherung falsche Angaben, so kann er sich nach § 82 Abs. 1 Nr. 5 GmbHG strafbar machen, der eine Freiheitsstrafe von bis zu drei Jahren oder eine Geldstrafe vorsieht.

and that he has been informed about his unlimited duty of disclosure towards the court (secs. 8 para. 3 sentence 1, 39 para. 3 sentence 1 GmbHG).

4 Consequences of a Breach of the Disclosure Obligation

If the managing director issues false statements in such affirmation he may be liable to prosecution pursuant to sec. 82 para. 1 no. 5 GmbHG which provides for imprisonment of up to three years or a fine.

Düsseldorf, den 20. August 2024/ this 20th August 2024


Rechtsanwalt Dr. Thomas Schmeing
Königsallee 49-51, 40212 Düsseldorf, Germany

Ich habe die vorstehende Belehrung gelesen und verstanden.

I have read and understood the preceding instructions.

Prague den/this 23/8/2024
Ort/ Place Datum/Date


Milan Jalový

Attachment:

Reading translations of relevant sections pursuant to sec. 6 para. 2 sentence 2 no. 3 and sentence 4 German Limited Liability Companies Act

Reading Translation

This reading translation includes excerpts of

- Sec. 15a InsO (German Insolvency Act)
- Sec.'s 263, 263a, 264, 264a, 265b, 265c, 265d, 265e, 266, 266a, 283, 283a, 283b, 283c, 283d StGB (German Criminal Code)
- Sec. 82 GmbHG (German Limited Liabilities Companies Act)
- Sec. 399, 400 AktG (German Stock Corporation Act)
- Sec. 331 HGB (German Commercial Code)
- Sec. 346 UmwG (German Reorganization Act)
- Sec. 17 PubLG (German Publicity Act)

Excerpt from the German Insolvency Act (*InsO*)

Sec. 15a InsO - Filing obligation in relation to legal persons and entities without own legal identity

- (1) If a legal person becomes insolvent or overindebted, the members of the body legally representing such legal entity or the liquidators shall file for insolvency without undue delay. The application must be submitted no later than three weeks after the occurrence of insolvency and six weeks after the occurrence of over-indebtedness. In relation to an entity which does not have an own legal identity and which does not have a personally liable stakeholder who is an individual, the same shall apply to the legal representatives of the stakeholder or stakeholders who are authorised to represent the entity or to the liquidator, unless one of the personally liable stakeholders has an individual as personally liable stakeholder.
- (2) In relation to an entity as specified in para. 1 sentence 3, para. 1 shall apply accordingly, if the legal representatives of the stakeholders who are authorised to represent the entity are themselves entities having no individual as a stakeholder or if the affiliation of entities is perpetuated in this manner.
- (3) Each shareholder of a German Limited Liability Company which has no managing directors (sec. 35 para. 1 sentence 2 German Limited Liability Companies' Act) as well as each member of the supervisory board of a German stock corporation or a German cooperative which has no managing bodies (sec. 78 para. 1 sentence 2 German Stock Corporation Act; sec. 24 para. 1 sentence 2 German Cooperative Act) is also obliged to file for insolvency unless such individual has no knowledge of the insolvency and over-indebtedness or of the relevant entity being without management.
- (4) A term of imprisonment of up to three years or a monetary fine shall be imposed upon anyone who in violation of para. 1 sentence 1 and 2, including in connection with sentence 3 or para. 2 or para. 3,
 1. does not, or not timely or
 2. not correctly

file for insolvency.

- (5) If the person acts negligently in the cases described under para. 4, the term of imprisonment shall be up to one year or a monetary fine.
- (6) In case of para. 4 no. 2, also in connection with para. 5, the act shall only be punishable, if the request to open insolvency proceedings was rejected as inadmissible (*unzulässig*) by a final decision (*rechtskräftig*).
- (7) In case of associations and charitable foundations, to which sec. 42 para. 2 German Civil Code applies, the para.'s 1 to 6 are not applicable.

Excerpt from the German Criminal Code (StGB)

Sec. 263 StGB - Fraud

- (1) Whoever, with the intent of obtaining for himself or a third person an unlawful material benefit, damages the assets of another, by causing or affirming an error by pretending false facts or by distorting or suppressing true facts, shall be punished with imprisonment for not more than five years or a monetary fine.
- (2) The attempt shall be punishable.
- (3) In particularly serious cases the punishment shall be imprisonment from six months to ten years. A particularly serious case shall typically be deemed to exist, if the offender:
 - 1. acts on a commercial basis or as a member of a gang whose purpose is the continued commission of falsification of documents or fraud;
 - 2. causes an asset loss of great magnitude or by the continued commission of fraud acts with the intent of placing a large number of human beings in danger of loss of assets;
 - 3. places another person in financial need;
 - 4. abuses his powers or his position as a public official or European public official; or
 - 5. pretends that an insured event has happened after he or another person have, to this end, set fire to an object of significant value or destroyed it, in whole or in part, through the setting of a fire or caused the sinking or beaching of a ship.
- (4) Sec. 243 para. 2, as well as secs. 247 and 248a shall apply accordingly.
- (5) Whoever on a commercial basis commits fraud as a member of a gang, whose purpose is the continued commission of crimes under secs. 263 to 264 or 267 to 269, shall be punished with imprisonment from one year to ten years, in less serious cases with imprisonment from six months to five years.
- (6) The court may order supervision of conduct (sec. 68 para. 1).

Sec. 263a StGB - Computer Fraud

- (7) Whoever, with the intent of obtaining for himself or a third person an unlawful material benefit, damages the assets of another by influencing the result of a data processing operation through incorrect configuration of a program, use of incorrect or incomplete data, unauthorised use of data or other unauthorised influence on the course of the processing, shall be punished with imprisonment for not more than five years or a fine.

- (8) Sec. 263 paras. 2 to 6 shall apply accordingly.
- (9) Whoever prepares an offence under para. 1 above by
1. creating computer programs the purpose of which is to commit such an act, or procures them for himself or another, offers them for sale, or holds or supplies them to another or
 2. by creating passwords or other security codes suitable for committing such an act, or procures them for himself or another, offers them for sale, or holds or supplies them to another,

shall be liable to imprisonment of not more than three years or a fine.

- (10) In cases under para. 3 above sec. 149 paras. 2 and 3 shall apply accordingly.

Sec. 264 StGB - Subsidy Fraud

- (11) Whoever
1. makes incorrect or incomplete statements about facts relevant to a subsidy for himself or another, that are advantageous for himself or the other, to a public authority competent to approve a subsidy or to another agency or person (subsidy giver) which is involved in the subsidy procedure;
 2. uses an object or monetary benefit, the use of which is restricted by legal provisions or by the subsidy giver in relation to a subsidy, contrary to such restriction;
 3. withholds, contrary to the law relating to grants of subsidies, information about facts relevant to the subsidy from the subsidy giver; or
 4. uses a certificate of subsidy entitlement or about facts relevant to a subsidy which was acquired through incorrect or incomplete statements in subsidy proceedings,
- shall be punished with imprisonment for not more than five years or a monetary fine.
- (12) In particularly serious cases the punishment shall be imprisonment from six months to ten years. A particularly serious case shall typically be deemed to exist, if the offender:
1. acquires, out of gross selfishness or by using counterfeit or falsified documentation, an unjustified large subsidy for himself or another;
 2. abuses his powers or his position as a public official or European public official; or
 3. uses the assistance of a public official or European public official who abuses his powers or his position.
- (13) Sec. 263 para. 5 shall apply accordingly.
- (14) In cases under para. 1 no. 2 the attempt shall be punishable.
- (15) Whoever acts in gross negligence in cases under para. 1, nos. 1 to 3, shall be punished with imprisonment for not more than three years or a monetary fine.
- (16) Whoever voluntarily prevents the granting of a subsidy based on the offence, shall not be punished pursuant to paras. 1 and 5. If the subsidy is not granted regardless of the contribution of the offender, then he will be exempt from punishment if he voluntarily and earnestly makes efforts to prevent the subsidy from being granted.

(17) In addition to a sentence of imprisonment of at least one year for an offence under paras. 1 to 3, the court may deprive the offender of the capacity to hold public office and the capacity to attain public electoral rights (sec. 45 para. 2). Objects to which the offence relates may be confiscated; sec. 74a shall be applicable.

(18) A subsidy within the meaning of this provision shall be:

1. a benefit from public funds under federal or state law for businesses or enterprises, which at least in part:
 - a) is granted without market-related consideration; and
 - b) is intended for the promotion of the economy;
2. a benefit from public funds under the law of the European Union, which is granted, at least in part, without market-related consideration.

A public enterprise shall also be deemed to be a business or enterprise within the meaning of sentence 1 no. 1.

(19) Relevant to a subsidy within the meaning of para. 1 shall be facts:

1. which are designated as being relevant to a subsidy by law or by the subsidy giver based on a statute; or
2. upon which the approval, grant, reclaiming, renewal or continuation of a subsidy are statutorily dependent.

Sec. 264a StGB - Capital Investment Fraud

(20) Whoever in connection with:

1. the sale of securities, subscription rights or shares intended to grant participation in the yield of an enterprise; or
2. an offer to increase the capital investment in such shares,

makes incorrect favourable statements or keeps unfavourable facts secret in prospectuses or in representations or surveys about the net assets to a considerable number of persons in relation to circumstances relevant to the decision about acquisition or increase, shall be punished with imprisonment for not more than three years or a fine.

(21) Para. 1 shall apply accordingly if the act is related to shares in assets which an enterprise administers in its own name, but for the account of a third party.

(22) Whoever voluntarily prevents the benefit contingent upon the acquisition or the increase from accruing shall not be punished pursuant to paras. 1 and 2. If the benefit does not accrue regardless of the contribution of the offender, he shall be exempt from punishment, if he voluntarily and earnestly makes efforts to prevent the benefit from accruing.

§ 265b StGB - Credit Fraud

(1) Whoever, in connection with an application for the grant, continuance or modification of the terms of credit for a business or enterprise or for a fictitious business or enterprise:

1. as to financial circumstances:

- a) submits incorrect or incomplete documentation, in particular, calculations of balance, profit and losses, summaries of assets and liabilities or appraisal reports; or
 - b) makes incorrect or incomplete written statements,

which are favourable to the credit applicant and relevant to the decision on such an application to a business or enterprise; or
 - 2. does not inform a business or enterprise in the submission about such deterioration of the financial circumstances represented in the documentation or statements, which are relevant to the decision on such an application,
- shall be punished with imprisonment for not more than three years or a fine.
- (2) Whoever voluntarily prevents the lender of credit from providing the benefit applied for shall not be punished pursuant to para. 1. If the benefit is not provided regardless of the contribution of the offender, then he will be exempt from punishment if he voluntarily and earnestly makes efforts to prevent the benefit of being provided.
 - (3) Within the meaning of para. 1:
 - 1. businesses and enterprises shall be those which require by their nature and size, yet regardless of their objects, that their conduct of business be established on a commercial basis;
 - 2. credits shall be money loans of all kinds, acceptance credits, the acquisition for consideration or deferment of monetary claims, the discounting of promissory notes and checks and the assumption of sureties, guarantees and other warranties.

§ 265c StGB -Sports betting fraud

- (1) Whoever, as a sportsman or coach, demands, allows himself to be promised or accepts a benefit for himself or for a third person as consideration for influencing the course or the result of a competition of organized sports to the advantage of the opponent as a result of which an unlawful material benefit shall be obtained by way of a public sporting bet related to this competition, shall be punished by imprisonment of up to three years or by a fine.
- (2) Whoever offers, promises or grants a benefit to a sportsman or a coach as consideration for influencing the course or the result of a competition of organized sports to the advantage of the opponent as a result of which an unlawful material benefit shall be obtained by way of a public sporting bet related to this competition, shall incur the same penalty.
- (3) Whoever, as a referee, adjudicator or judge, demands, allows himself to be promised or accepts a benefit for himself or for a third person as consideration for influencing the course or the result of a competition of organized sports in an irregular manner as a result of which an unlawful material benefit shall be obtained by way of a public sporting bet related to this competition, shall be punished by imprisonment of up to three years or by a fine.
- (4) Whoever offers, promises or grants a benefit to a referee, adjudicator or judge as counter consideration for influencing the course or the result of a competition of organized sports in an irregular manner as a result of which an unlawful material benefit shall be obtained by way of a public sporting bet related to this competition, shall incur the same penalty.
- (5) Competitions of organized sports within in the meaning of this section shall be national or international sports events,

1. which are organized by, on behalf of or upon recognition of a national or international sports organization and
 2. in which rules are to be followed, that are adopted by a national or international sports organization with mandatory effect for its member organizations.
- (6) Coach within the meaning of this sections shall be whoever decides in a sports competition upon the assignment and the guidance of sportsmen. Individuals, who have significant influence on the assignment and the guidance of sportsmen due to their professional or economic position, shall equally be deemed to be coaches.

§265d StGB - Manipulation of professional sports competitions

- (7) Whoever, as a sportsman or coach, demands, allows himself to be promised or accepts a benefit for himself or for a third person as consideration for influencing the course or the result of a professional sports competition in an anticompetitive way to the advantage of the opponent, shall be punished by imprisonment of up to three years or by a fine.
- (8) Whoever offers, promises or grants a benefit to a sportsman or a coach as consideration for influencing the course or the result of a professional sports competition in an anticompetitive way to the advantage of the opponent, shall incur the same penalty.
- (9) Whoever, as a referee, adjudicator or judge, demands, allows himself to be promised or accepts a benefit for himself or for a third person as consideration for influencing the course or the result of a professional sports competition in an irregular manner, shall be punished by imprisonment of up to three years or by a fine.
- (10) Whoever offers, promises or grants a benefit to a referee, adjudicator or judge as consideration for influencing the course or the result of a professional sports competition in an irregular manner, shall incur the same penalty.
- (11) Professional sports competitions within in the meaning of this section shall be national or international sports events,
 1. which are organized by, on behalf of or upon recognition of a federal sports association or international sports organization,
 2. in which rules are to be followed, that are adopted by a national or international sports organization with mandatory effect for its member organizations, and
 3. in which predominantly participate sportsmen, who directly or indirectly obtain significant revenues by their sporting activities.
- (12) Sec. 265c para. 6 shall apply accordingly.

§ 265e StGB - Aggravated Cases of sports betting fraud and of manipulation of professional sports competitions

In especially serious cases of an offence under Sec.'s 265c and 265d the penalty shall be imprisonment from three months to five years. An especially serious case typically occurs when

1. the offence relates to a benefit of a large amount or
2. the offender acts on a commercial basis or as a member of a gang whose purpose is the continued commission of such offences.

§ 266 StGB - Embezzlement and Breach of Trust

- (13) Whoever abuses the power accorded him by statute, by commission of a public authority or legal transaction to dispose of assets of another or to obligate another, or violates the duty to safeguard the property interests of another incumbent upon him by reason of statute, commission of a public authority, legal transaction or fiduciary relationship, and thereby causes detriment to the person, whose property interests he was responsible for, shall be punished with imprisonment for not more than five years or a fine.
- (14) Secs. 243 para. 2, 247, 248a and 263 para. 3, shall apply accordingly.

§ 266a StGB - Withholding and Embezzlement of Wages or Salaries

- (15) Whoever, as an employer, withholds contributions of an employee to the social security system including employment promotion, regardless of whether wages or salaries are actually being paid, shall be punished with imprisonment for not more than five years or a fine.
- (16) Whoever, as an employer
1. makes incorrect or incomplete statements regarding facts relevant to the social insurance system to the agency responsible for collecting contributions, or
 2. contrary to his duty withholds from the agency responsible for collecting contributions information about facts relevant to the social insurance system,
- and thereby withholds the contributions to be paid by the employer for social insurance including employment promotion, regardless of whether salary or wages are actually being paid, shall incur the same penalty.
- (17) Whoever, as an employer, otherwise withholds parts of wages or salaries which he must pay to another on behalf of the employee, yet does not pay them to the other and fails to inform the employee about the failure to make the payment no later than the due date or without undue delay thereafter, shall be punished with imprisonment for not more than five years or a fine. Sentence 1 shall not apply to those parts of the wage or salary which are withheld as income tax on wages and salaries.
- (18) In particularly severe cases under paras. 1 and 2 above the penalty shall be imprisonment from six months to ten years. A particularly severe case shall usually be deemed to exist when the offender
1. withholds, out of gross self-seeking, contributions of a large amount;
 2. by using imitated or falsified documentation continually withholds contributions;
 3. continually withholds contributions and for concealing the actual employment relationships provides himself with incorrect, imitated or falsified documentation from a third person, who offers these on a commercial basis;
 4. acts as a member of a gang whose purpose is the continued withholding of contributions and which provides incorrect, imitated or falsified documentation for concealing the actual employment relationships; or
 5. exploits the assistance of a public official who abuses his powers or his position.
- (19) A person who hires persons who work or conduct a trade at home or who are equal to them within the meaning of the Work at Home Act, as well as the intermediary, shall be equivalent to an employer.

(20) In cases under paras. 1 and 2 above the court may order a discharge pursuant to this provision if the employer no later than the due date or without undue delay thereafter

1. informs the collecting agency in writing of the amount of the withheld contributions; and
2. explains why payment on time is not possible although he has made earnest efforts to do so.

If the conditions of sentence 1 above are met and the contributions are subsequently paid within the appropriate period determined by the collecting agency the offender shall to that extent not be punished. In cases under para. 3 above, the sentences 1 and 2 above shall apply accordingly.

§ 283 StGB - Bankruptcy

(21) A term of imprisonment of up to five years or a fine shall be imposed upon anyone who in state of over-indebtedness or of impending or existing insolvency

1. removes or conceals parts of his assets belonging to the insolvency estate in case of opening of insolvency proceedings, or destroys, damages or renders them unusable in a manner contrary to the demands of regular business standards,
2. enters into transactions involving a loss or of speculative nature, or into a marginal trading with goods or securities in a manner contrary to the demands of regular business standards, or spends excessive amounts or gets indebted therefore by inefficient expenditures, gambling or bets,
3. obtains goods or securities on credit and sells or otherwise disposes of them, or the things manufactured from those goods, for a consideration substantially below their value in a manner contrary to the demands of regular business standards,
4. feigns rights of others or acknowledges fictitious rights,
5. fails to keep accounting books which he is legally obliged to keep, or keeps or modifies them in manner impeding the examination of his financial status,
6. removes, conceals, destroys or damages accounting books or other records which a merchant under commercial law is obliged to keep on file, prior to expiry of the retention period which exists for those legally obliged to keep books, and so impedes the examination of his financial status,
7. contrary to commercial law
 - a) draws up balance sheets in a manner impeding the examination of his financial status, or
 - b) fails to draw up the balance sheet of his assets or an inventory within the prescribed period of time, or
8. in another way, which grossly violates the demands of regular business standards, diminishes his estate or conceals or disguises his true commercial situation.

(22) Equally shall be punished who by one of the acts specified in para. 1 causes his over-indebtedness or insolvency.

(23) The attempt shall be punishable.

(24) Whoever in the event

1. of para. 1 does not know, due to negligence, the over-indebtedness or the impending or existing insolvency, or
2. of para. 2 causes, due to extreme carelessness, the over-indebtedness or insolvency,

shall be punished with imprisonment up to two years or with a fine.

(25) Whoever in the event

1. of para. 1, nos. 2, 5 or 7 acts negligently and does not know, at least negligently, the over-indebtedness or the impending or existing insolvency, or
2. of para. 2 in conjunction with para. 1 nos. 2, 5 or 7 acts negligently and causes, due to at least extreme carelessness, the over-indebtedness or insolvency,

shall be punished with imprisonment of up to two years or with fine.

- (26) The offence shall be punished only when the offender has suspended payments or when insolvency proceedings have been opened in relation to his assets or when the application to institute insolvency proceedings has been rejected for lack of assets.

§ 283a StGB - Especially Severe Case of Bankruptcy

In especially severe cases of sec. 283 paras. 1 to 3 the bankruptcy shall be punished with imprisonment from six months up to ten years. An especially severe case shall usually be deemed to exist if the offender

1. acts with greed for profit, or
2. knowingly places many persons in danger of losing their assets, that were entrusted to him, or in financial hardship.

§ 283b StGB - Violation of Bookkeeping Requirement

(27) A term of imprisonment of up to two years or a fine shall be imposed upon anyone who

1. fails to keep accounting books which he is legally obliged to keep, or keeps or modifies them in a manner impeding the examination of his financial status,
2. removes, conceals, destroys or damages accounting books or other records which under commercial law he is obliged to keep on file, prior to expiry of the statutory retention period, and so impedes the examination of his financial status,
3. contrary to commercial law
 - a) draws up balance sheets in a manner impeding the examination of his financial status, or
 - b) fails to draw up a balance sheet of his assets or an inventory within the prescribed period of time.

- (28) A term of imprisonment of up to one year or a monetary fine shall be imposed upon anyone who, in the events of para. 1 no. 1 or 3, acts negligently.

- (29) Sec. 283 para. 6 shall apply accordingly.

§ 283c StGB - Preference of Creditors

- (30) Who with knowledge of his insolvency grants a security or satisfaction to a creditor to which that creditor is not entitled at all or not in such a manner or not at that time, and thereby intentionally or knowingly accords him preferential treatment over the other creditors, shall be punished with imprisonment up to two years or with a fine.
- (31) The attempt shall be punishable.
- (32) Sec. 283 para. 6 shall apply accordingly.

§ 283d StGB - Preference of Debtors

- (33) A term of imprisonment of up to five years or a fine shall be imposed upon anyone whoever
 - 1. with knowledge of another's impending insolvency, or
 - 2. after suspension of payments, in an insolvency proceeding, or in proceedings about the institution of insolvency proceedings of another

with the other's consent or on his behalf removes or conceals, or, in a manner contrary to the demands of regular business standards destroys, damages or renders unusable parts of the other's assets which in the case of insolvency proceedings would belong to the insolvency estate.
- (34) The attempt shall be punishable.
- (35) In especially severe cases the punishment shall be imprisonment from six months to ten years. An especially severe case shall usually be deemed to exist when the offender
 - 1. acts with greed for profit, or
 - 2. knowingly places many persons in danger of losing their assets, that were entrusted to him, or in financial hardship.
- (36) The offence shall be punishable only when the other one has suspended payments or when bankruptcy proceedings have been opened over his assets or when the petition in bankruptcy has been denied due to insufficient assets.

Excerpt from the German Limited Liability Companies' Act (*GmbHG*)**§ 82 GmbHG - False Statements**

- (37) A term of imprisonment of up to three years or a monetary fine shall be imposed upon anyone who makes false statements
 - 1. as shareholder or managing director, for the purpose of effecting the registration of the company, with respect to the subscription for shares, the payment of the contributions, the use of the amounts paid in, with respect to special benefits, formation expenses, and contributions in kind,
 - 2. as shareholder in the report on the contributions in kind,
 - 3. as managing director, for the purpose of effecting the registration of an increase of the share capital, with respect to the subscription to or contribution of the new capital, or with respect to contributions in kind,

4. as managing director in the explanation required under sec. 57i para. 1, sentence 2, or
 5. as managing director of a German limited liability company or of a foreign legal person in the affirmation required under sec. 8 para. 3, sentence 1 or under sec. 39 para. 3, sentence 1, or as liquidator in the affirmation required under sec. 67 para. 3, sentence 1.
- (38) Equally shall be punished who
1. as managing director, for the purpose of reducing the share capital, gives an incorrect affirmation with respect to the satisfaction or the surety of the creditors, or
 2. as managing director, liquidator, member of the supervisory board or of a similar body incorrectly represents or disguises the financial status of the company in a public notice, provided such act is not punishable according to sec. 331 no. 1 or no. 1a of the German Commercial Code.

Excerpt from the German Stock Corporation Act (*AktG*)

§ 399 AktG - False Statements

- (39) Whoever makes false statements or fails to disclose material facts:
1. as incorporator or member of the management board or supervisory board, for purpose of registration of the company or an agreement pursuant to sec. 52 para. 1 sentence 1, with respect to the subscription of shares, payment of contributions, the use of the amounts paid in, the share issue price, special benefits, formation expenses, contributions in kind and acquisitions of assets or in the affirmation to be made pursuant to sec. 37a para. 2, also in conjunction with sec. 52 para. 6 sentence 3;
 2. as incorporator or member of the management board or supervisory board in the formation report, the post-formation report or the audit report;
 3. in the official announcement pursuant to sec. 47 no. 3;
 4. as member of the management board or supervisory board, for purposes of registration of a share capital increase (secs. 182 to 206), with respect to contributions to the previously existing capital, subscription or contribution of the new capital, the share issue price, the issuance of new shares, contributions in kind or in the announcement pursuant to sec. 183a para. 2 sentence 1 in connection with sec. 37a para. 2, or in the affirmation to be made pursuant to sec. 184 para. 1 sentence 3;
 5. as liquidator, for purposes of registration of the continuation of the company, in connection with the proof to be furnished pursuant to sec. 274 para. 3; or
 6. as a member of the management board of a German stock corporation or of the executive board of a foreign legal person, in the affirmation to be made pursuant to sec. 37 para. 2 sentence 1 or sec. 81 para. 3 sentence 1 or as liquidator in the affirmation to be made pursuant to sec. 266 para. 3 sentence 1
- shall be punished by imprisonment of up to three years or by a fine.

- (40) Whoever as member of the management board or supervisory board, for purposes of registration of a share capital increase, with respect to the statement required pursuant to sec. 210 para. 1 sentence 2 makes a false statement, shall be punished in the same manner.

§ 400 AktG - Misrepresentation

- (41) Whoever as a member of the management board or the supervisory board or as a liquidator

1. falsely reports or conceals the condition of the company, including its relations with affiliated enterprises, in the remuneration report pursuant to sec. 162 para. 1 or 2, presentations or summaries on the financial condition of the company or in statements or information provided at the shareholders' meeting, unless such act constitutes a criminal offence pursuant to sec. 331 no. 1 or no. 1a of the German Commercial Code; or
2. makes false statements or misrepresents or conceals the condition of the company in disclosures or underlying documents which are required to be made to an auditor of the company or an affiliated enterprise pursuant to the provisions of this Act, unless such act constitutes a criminal offence pursuant to sec. 331 no. 4 of the German Commercial Code

shall be punished by imprisonment of up to three years or by a fine.

- (42) Whoever, as incorporator or shareholder, makes false statements or conceals material facts in disclosures or evidence which are required to be made to a formation auditor or other auditor pursuant to the provisions of this Act, shall be punished in the same manner.

Excerpt from the German Commercial Code (HGB)

§ 331 HGB – False Presentation

- (1) A term of imprisonment of up to three years or a monetary fine will be imposed upon anyone who

1. as a member of the body legally representing the corporation or the supervisory board falsely reports or conceals the corporation's conditions in the opening balance sheet, in the annual financial statements, in the management report including the non-financial declaration, in the separate non-financial report or in the interim financial statements pursuant to sec. 340a para. 3,
- 1a. as a member of the body legally representing the corporation discloses single entity annual accounts pursuant to the international accounting standards specified in sec. 315e para. 1 in which the corporation's conditions were falsely reported or concealed, in order to claim the exemption pursuant to sec. 325 para. 2a sentence 1, para. 2b,
2. as a member of the body legally representing the corporation or the supervisory board falsely reports or conceals the group of companies' conditions in the consolidated financial statements, consolidated management report including the consolidated non-financial declaration, in the separate consolidated non-financial report or in the interim consolidated financial statements pursuant to sec. 340i para. 4,
3. as a member of the body legally representing the corporation intentionally or recklessly discloses consolidated financial statements or a consolidated management report, in which the group's conditions were falsely reported or concealed, in order

to claim the exemption pursuant to sec. 291 para. 1 and para. 2 or pursuant to sec. 292, or

4. as a member of the body legally representing the corporation or as a member of the body legally representing one of its subsidiaries or as a shareholder with power of representation of one of its subsidiaries (sec. 290 paras. 1 and 2) gives false information, or falsely reports or conceals the conditions of the corporation, a subsidiary or the group, in explanations or supporting documents that must be given pursuant to sec. 320 to an auditor of the corporation, of an affiliate or of the group.
- (2) If the person acts recklessly in the cases described under para. 1 no. 1a or no. 3, the term of imprisonment shall be up to one year or a monetary fine.

Excerpt from the German Reorganisation Act (*UmwG*)

§ 346 UmwG - Misrepresentation

- (3) Whoever as a member of a representative body, as a shareholder or partner authorised to represent, as a member of a supervisory board or as a liquidator of a legal entity involved in a reorganisation with respect to such reorganisation

1. falsely reports or conceals the situation of the legal entity, including its relationships to affiliated companies, in any report required under this Act (merger report, division report, transfer report, conversion report), in statements of assets and liabilities, in presentations or information at the shareholders' meeting, unless the offence is punishable under sec. 331 no. 1 or no. 1a of the German Commercial Code, or
2. makes false statements or falsely reports or conceals the situation of the legal entity, including its relationships to affiliated companies, in any explanations or supporting documents which have pursuant to the provisions of this Act to be provided to a merger, division or transfer auditor,

shall be punished to imprisonment for not more than three years or to a fine.

- (4) Any person who makes false statements or bases his/her statements on false information, as a managing director of a limited liability company, as a member of the board of directors of a stock corporation, as a general partner of a partnership limited by shares authorised to represent the company or as liquidator of such a company in any declaration pursuant to sec. 52 para. 1 with regard to the approval of the shareholders of this legal entity or in any declaration pursuant to sec. 140 or sec. 146 para. 1 regarding the cover of the share capital of the transferring company shall be punishable to the same manner.

Excerpt from the Publicity Act (*PublG*)

§ 17 PublG - Inaccurate Representation

- (1) A term of imprisonment of up to three years or a monetary fine will be imposed upon anyone who as legal representative (sec. 4 para. 1 sentence 1) of an entity or parent entity or as sole proprietor or a sole proprietor's legal representative,
1. falsely reports or conceals the entity's or sole proprietorship's conditions in the annual financial statements or in the management report,
 - 1a. discloses single entity annual accounts pursuant to the international accounting standards specified in sec. 315e para. 1 of the German Commercial Code in which the entity's or sole proprietorship's conditions were falsely reported or concealed, in

order to claim the exemption pursuant to sec. 9 para. 1 sentence 1 in conjunction with sec. 325 para. 2a sentence 1, para. 2b of the German Commercial Code,

2. falsely reports or conceals the group's or sub-group's conditions in the consolidated financial statements or the consolidated management report of the group or sub-group,
3. discloses consolidated financial statements or a consolidated management report of a group or sub-group, in which the group's or sub-group's conditions were falsely reported or concealed, in order to claim the exemption pursuant to sec. 11 para. 6 sentence 1 no. 1 in conjunction with sec. 291 and sec. 292 of the German Commercial Code, or
4. gives false information, or falsely reports or conceals the conditions of the entity or sole proprietorship, a subsidiary or the group or sub-group, in explanations or supporting documents that must be given to an auditor of the entity or sole proprietorship, of an affiliate or of the group or sub-group pursuant to sec. 2 para. 3 sentence 4 in conjunction with sec. 145 paras. 2 and 3 of the German Stock Corporation Act, sec. 6 para. 1 sentence 2 in conjunction with sec. 320 paras. 1, 2 of the German Commercial Code, sec. 12 para. 3 sentence 3 in connection with sec. 2 para. 3 sentence 4 and sec. 145 paras. 2 and 3 of the German Stock Corporation Act or sec. 14 para. 1 sentence 2 in connection with sec. 320 para. 3 of the German Commercial Code.

If the person acts recklessly in the cases described under para. 1 no. 1a or no. 3, the term of imprisonment shall be up to one year or a monetary fine.

Hiermit beglaubige ich die Übereinstimmung der in dieser Datei enthaltenen Bilddaten (Abschrift)
mit dem mir vorliegenden Papierdokument (Urschrift).

Cottbus, den 28.08.2024

Dr. Jörg Plagemann, Notar