

## **Additional information with regard to item 5 of the agenda**

### **Election of the independent auditor of the annual and consolidated financial statements for the 2024 financial year, the auditor for a possible audit review of the abridged financial statements and interim management report in the 2024 financial year, the auditor for a possible audit review of additional information during the year as well as the auditor for any sustainability report for financial year 2024**

The independent auditor for the annual financial statements and consolidated financial statements is elected by the shareholders at the annual general meeting in accordance with applicable statutory provisions.

In line with a corresponding recommendation made by the Finance and Audit Committee, the Supervisory Board proposes that the following resolution be adopted:

- a) The PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, with registered offices in Osnabrück, Germany, is appointed to act as independent auditor of the annual and consolidated financial statements for the 2024 financial year and the auditor for a possible audit review of the abridged financial statements and interim management report pursuant to Section 115 (5) and Section 117 No. 2 of the German Securities Trading Act (Wertpapierhandelsgesetz) in the 2024 financial year and the auditor for a possible audit review of additional financial information during the year pursuant to Sections 115 (7) and 117 No. 2 of the German Securities Trading Act in financial year 2024, and in 2025 until the next annual general meeting.
- b) PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Osnabrück, is appointed for financial year 2024 as the auditor of any sustainability report prepared within the meaning of the Act on the Implementation of the Corporate Sustainability Reporting Directive ("CSRD"; Directive (EU) 2022/2464) into German law ("CSRD Implementation Act"), such appointment being effective from the entry into force of the CSRD Implementation Act. The Supervisory Board is instructed to implement this resolution only if, in accordance with the CSRD Implementation Act, any sustainability report to be prepared for financial year 2024 within the meaning of the CSRD Implementation Act is to be audited externally by an auditor to be appointed by the annual general meeting, and if the CSRD Implementation Act does not provide for any regulation for financial year 2024 in this respect that would make the appointment of the auditor of the sustainability report within the meaning of the CSRD Implementation Act by the annual general meeting unnecessary without legal proceedings.

In accordance with Article 16 (2) Subparagraph 3 of Regulation (EU) No. 537/2014, the Finance and Audit Committee declared that its recommendation regarding the election of the auditor of the annual financial statements and the consolidated financial statements for financial year 2024, the auditor for any review of the condensed financial statements and the interim management report in financial year 2024 as well as the auditor for any review of additional financial information prepared during the year is free from any undue influence by third parties and that no contractual clause limiting the choices of the annual general meeting has been imposed upon it within the meaning of Article 16 (6) of the Regulation (EU) No. 537/2014.

PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft has declared in writing to the Finance and Audit Committee that there are no business, financial or personal relationships and no other relationships or circumstances that may give rise to doubts as to its independence. In each case, this declaration relates to the relationships of PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft itself, as well as to an extended group of individuals according to the applicable provisions of European and German legislation and professional standards. These include, but are not limited to, audit partners and members of top levels of management and executives that perform the audit as well as the firms affiliated with PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft or linked to it within its network, the legal representatives of PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, the members of the supervisory board of PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft with regard to their professional relationships as defined in Sec. 319 (3) Sentence 1 No. 2 German Commercial Code (HGB), individuals acting on behalf of PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft who are able to influence the outcome of the audit or, where applicable, also the spouses, domestic partners or direct relatives or other members of these individuals' families who have been living in the same household with them for at least one year.

The PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft has been the financial statements auditor and the consolidated financial statements auditor of Berentzen-Gruppe Aktiengesellschaft since the 2021 financial year. The key audit partners for the annual and consolidated financial statements of Berentzen-Gruppe Aktiengesellschaft are Mr Carsten Schürmann (also the German Public Auditor responsible for the engagement, since the 2023 financial year) and Mr Maik Schure (since the 2023 financial year).

Haselünne, April 2024

**Berentzen-Gruppe Aktiengesellschaft**

The Executive Board