

Greenfields Tax GmbH
Gleueler Straße 273
50935 Köln
Tel +49 (0)221 54 811 811
Fax +49 (0)221 54 811 812
Mail: tax@greenfields.one

Worthington Steel GmbH
Nagold

Jahresabschluss
für das Rumpfgeschäftsjahr vom 14. September 2025 bis zum 31. Dezember 2025

Bescheinigung

Wir haben auftragsgemäß den nachstehenden Jahresabschluss - bestehend aus Bilanz, Gewinn- und Verlustrechnung und Anlagenspiegel - der Worthington Steel GmbH für das Geschäftsjahr vom 14.09.2025 bis 31.12.2025 unter Beachtung der deutschen handelsrechtlichen Vorschriften erstellt.

Grundlage für die Erstellung waren die von uns geführten Bücher und die uns darüber hinaus vorgelegten Belege, Bücher und Bestandsnachweise, die wir auftragsgemäß nicht geprüft haben, sowie die uns erteilten Auskünfte.

Die Buchführung sowie die Aufstellung des Inventars und des Jahresabschlusses nach den deutschen handelsrechtlichen Vorschriften und den ergänzenden Bestimmungen des Gesellschaftsvertrages liegen in der Verantwortung der gesetzlichen Vertreter der Gesellschaft.

Wir haben unseren Auftrag unter Beachtung der Verlautbarung der Bundessteuerberaterkammer zu den Grundsätzen für die Erstellung von Jahresabschlüssen durchgeführt. Dieser umfasst die Entwicklung der Bilanz-, der Gewinn- und Verlustrechnung und des Anlagenspiegels auf Grundlage der Buchführung und des Inventars sowie der Vorgaben zu den anzuwendenden Bilanzierungs- und Bewertungsmethoden.

Frankfurt am Main, den 08.09.2026



Sarah Lammers
Steuerberaterin

Angaben zur Bilanz

Worthington Steel GmbH

Allgemeine Angaben zum Jahresabschluss

Angaben zur Identifikation der Gesellschaft laut Registergericht

Firmenname laut Registergericht:	Worthington Steel GmbH
Firmensitz laut Registergericht:	Nagold
Registereintrag:	Handelsregister B
Registergericht:	Amtsgericht Stuttgart
Register-Nr.:	HRB 801625

Allgemeine Bilanzierungs- und Bewertungsgrundsätze

Die Gesellschaft wurde mit Gesellschaftsvertrag vom 5. August 2025 unter der Firma Blitz S25-278 GmbH gegründet und am 11. September 2025 in das Handelsregister des Amtsgerichts Stuttgart eingetragen. Das Stammkapital beträgt EUR 25.000,00. Mit Gesellschafterbeschluss vom 26. November 2025 wurde die Firma der Gesellschaft in Worthington Steel GmbH geändert; die Eintragung der Firmenänderung in das Handelsregister erfolgte am 16. Dezember 2025.

Sonstige finanzielle Verpflichtungen

Zum Bilanzstichtag bestehen keine sonstigen finanziellen Verpflichtungen.

Vorschüsse, Kredite und Haftungsverhältnisse gegenüber Mitgliedern der Geschäftsführung

Vorschüsse und Kredite an Geschäftsführer wurden im Geschäftsjahr nicht gewährt. Haftungsverhältnisse zugunsten von Geschäftsführern bestehen nicht.

Vorgänge nach dem Bilanzstichtag

Vorgänge von besonderer Bedeutung nach dem Bilanzstichtag, die einen wesentlichen Einfluss auf die Vermögens-, Finanz- und Ertragslage der Gesellschaft haben, sind bis zur Aufstellung des Jahresabschlusses nicht bekannt geworden.

Bilanz zum 31.12.2025

Worthington Steel GmbH, Nagold

AKTIVA

PASSIVA

EUR

EUR

EUR

EUR

A. Umlaufvermögen

- I. Kassenbestand, Bundesbankguthaben, Guthaben bei Kreditinstituten und Schecks

24.927,00

24.927,00

A. Eigenkapital

- I. Gezeichnetes Kapital
- II. Jahresfehlbetrag

25.000,00

11.965,77

Summe Eigenkapital

13.034,23

B. Rückstellungen

6.265,47

C. Verbindlichkeiten

5.627,30

- davon mit einer Restlaufzeit bis zu einem Jahr EUR 5.627,30

24.927,00

Frankfurt am Main, den 08.09.2026

Adi Bikic
Geschäftsführer

Roman Dominik Brück
Geschäftsführer

Gewinn- und Verlustrechnung vom 14.09.2025 bis 31.12.2025

Worthington Steel GmbH, Nagold

	EUR	EUR
1. sonstige betriebliche Aufwendungen		11.965,77
2. Ergebnis nach Steuern		11.965,77-
3. Jahresfehlbetrag		11.965,77

General terms and conditions for German tax advisors (*Steuerberater, Steuerbevollmächtigte*) and professional-practice companies (*Berufsausübungsgesellschaften*) providing tax advice as of January 2025

These "general terms and conditions" shall govern contracts¹ between German qualified tax advisors (*Steuerberater, Steuerbevollmächtigte*) as well as professional-practice companies (*Berufsausübungsgesellschaften*) providing tax advice (hereinafter collectively referred to as the "Tax Advisors", and each of them a "Tax Advisor") and their clients (*Auftraggeber*), unless otherwise expressly agreed in text form (*Textform*) or mandatory by law.

1. Scope and execution of the engagement

- (1) The scope of the services to be rendered by the Tax Advisor shall be governed by the specific engagement. The engagement shall be executed in accordance with the principles of proper professional practice and in compliance with the relevant rules of professional conduct and professional obligations (cf. German Act Regulating the Profession of Tax Advisors [*Steuerberatungsgesetz – StBerG*] [hereinafter "*StBerG*"], German Professional Code of Conduct for Tax Advisors [*Berufsordnung der Steuerberater – BOStB*]).
- (2) Foreign law shall only be taken into account if this has been expressly agreed in text form.
- (3) In the event that the legal position changes after a matter has been conclusively completed, the following applies: unless expressly agreed otherwise in text form, the Tax Advisor shall not be under any obligation to alert the client to such change or the resulting implications.
- (4) The review of the documents and figures provided to the Tax Advisor, in particular the accounts and balance sheet, with regard to accuracy, completeness and conformity with applicable rules shall not form part of the engagement unless otherwise expressly agreed in text form. The Tax Advisor will assume that the information provided by the client, in particular the figures, is correct and will use it as a basis for their work. To the extent that they detect any evident inaccuracies, the Tax Advisor will point them out to the client.
- (5) The engagement shall not be deemed to constitute an authorization to represent the client before public authorities, courts or other bodies. Such authorization would need to be granted separately. Where, owing to the client's absence, it proves impossible to coordinate with them as to the filing of legal remedies, the Tax Advisor shall be deemed, in case of doubt, to be authorized to take action with a view to meeting a deadline.

2. Duty of confidentiality

- (1) In accordance with the law, the Tax Advisor shall be under a duty to maintain confidentiality with regard to all facts that have come to their attention in connection with the execution of the engagement unless the client releases them from this duty. The duty of confidentiality shall continue even beyond termination of the engagement relationship. The duty of confidentiality shall apply, to the same extent, to the Tax Advisor's staff.
- (2) The duty of confidentiality shall not apply to the extent that a disclosure is necessary in order to protect the Tax Advisor's legitimate interests. Furthermore, the Tax Advisor is hereby released from the duty of confidentiality to the extent that, under the terms and conditions of their professional liability insurance, they have a duty to provide information and cooperate.
- (3) The foregoing shall not affect any statutory rights to refuse to provide information or to refuse to testify, *inter alia* under sect. 102 German General Tax Code (*Abgabenordnung – AO*), sect. 53 German Code of Criminal Procedure (*Strafprozessordnung – StPO*) and sect. 383 German Code of Civil Procedure (*Zivilprozessordnung – ZPO*).
- (4) The Tax Advisor is hereby released from the duty of confidentiality to the extent that (i) this is necessary for purposes of appointing a general representative (sect. 69 *StBerG*) or of carrying out a certification audit in the Tax Advisor's firm and (ii) the individuals who are acting in this regard, for their part, have been instructed as to their duty of confidentiality. The client hereby agrees that the general representative or the person carrying out the certification/audit may inspect the client file which was created and is being maintained by the Tax Advisor.

3. Involvement of third parties

The Tax Advisor shall be entitled to involve staff and, subject to the prerequisites of sect. 62a *StBerG*, also external service providers (in particular data-processing companies) for purposes of carrying out the engagement. The bringing-in of third-party experts (e.g. other Tax Advisors, auditors, German qualified attorneys [*Rechtsanwälte*]) for purposes of working on the engagement shall require consent and instruction on the part of the client. Without having been instructed by the client, the Tax Advisor shall be neither entitled nor obliged to bring in such third parties.

4. Electronic communication, data protection²

- (1) In the context of the engagements, the Tax Advisor shall be entitled to electronically collect personal data of the client and to process such data in an automated file or to transmit such data to a service computer center for further processing of the data related to the engagement.
- (2) In order to satisfy their obligations under the EU General Data Protection Regulation (hereinafter "GDPR") and the German Federal Data Protection Act (*Bundesdatenschutzgesetz – BDSG*), the Tax Advisor shall be entitled to appoint a data-protection officer. Unless this data-protection officer is already subject to a duty of confidentiality under clause 2(1) sent. 3 above, the Tax Advisor shall ensure that the data-protection officer, upon taking up their activity, shall undertake to maintain data secrecy.
- (3) It is hereby pointed out to the client that using electronic means of communication (email, etc.) may entail risks for the confidentiality of the communication. In the knowledge thereof, the client hereby consents to the Tax Advisor using electronic means of communication.

5. Remedying of deficiencies

- (1) In the event of any deficiencies, the Tax Advisor must be afforded an opportunity to take remedial action.
- (2) The Tax Advisor may at any time, also vis-à-vis third parties, correct obvious inaccuracies (e.g. clerical errors, or errors in calculation). Other deficiencies may be corrected by the Tax Advisor vis-à-vis third parties subject to the client's consent. Such consent shall not be required where the Tax Advisor's legitimate interests take precedence over the client's interests.

6. Liability

- (1) Any claims on the part of the client under the engagement relationship with the Tax Advisor for compensation regarding loss or damage caused by negligence shall be capped at EUR 4.000.000³ (in words: four million euros).⁴ The limitation of liability shall apply in relation to negligence only; liability for intent shall not be subject to such limitation. Liability claims in relation to any loss/damage arising from injuries to life, limb or health shall be excluded from this limitation of liability. The limitation of liability shall apply to the Tax Advisor's entire activity for the client, i.e. also, in particular, to an extension to the scope of the engagement relationship; in this regard, there shall be no need for agreeing the limitation of liability again. The limitation of liability shall also apply vis-à-vis third parties to the extent that these fall within the scope of protection of the engagement; in this regard, sect. 334 German Civil Code (*Bürgerliches Gesetzbuch – BGB*) (hereinafter "*BGB*") is expressly not waived. Any agreements, contained in individual contracts, providing for a limitation of liability shall take precedence over this provision but — unless otherwise expressly stipulated — shall not affect the validity of this provision.

¹ In the event of contracts entered into online with consumers, please note DWS form no. 1130 "Model cancellation policy, model declaration of consent and model cancellation form for consumer contracts entered into online". Please also refer to the further comments contained in DWS instruction leaflet no. 1001.

² Moreover, for purposes of the processing of personal data, a legal basis under art. 6 GDPR must be applicable. In addition, the Tax Advisor must fulfill the duty to provide certain information, under arts. 13 or 14 GDPR, by way of furnishing additional information. In this regard please note the comments and explanations contained in DWS instruction leaflet no. 1007 regarding DWS forms no. 1005 "data-protection information for clients" and no. 1006 "data-protection information regarding the processing of staff data".

³ Please insert amount. In order for this limitation of liability to become effective, in the case of a stand-alone firm, an amount of at least EUR 1 million must be specified, and the contractual amount insured must be at least that amount; otherwise, clause 6 will not become legally effective. Higher amounts apply to professional-practice companies (see footnote 4). Please also refer to the further comments contained in DWS instruction leaflet no. 1001.

⁴ Pursuant to sect. 55f(1) *StBerG*, each professional-practice company, regardless of its legal form, is under an obligation to take out and maintain professional liability insurance. The provisions governing the required sum insured differentiate as to whether the relevant entity's legal form gives rise to a limitation of liability (cf. sect. 55f(2) and (3) *StBerG*). Pursuant to sect. 67a(1) sent. 1 no. 2 *StBerG*, a tax advisor's liability may be limited, in their general terms and conditions, to an amount equal to four times the minimum sum insured, provided that corresponding insurance cover exists. The contractual sum insured must comply with the requirements in relation to the individual insured event; otherwise, clause 6 will not become effective. Please also refer to the information in DWS instruction leaflet no. 1001.



- (2) Provided that there was a sufficiently high insurance cover in place, the limitation of liability shall apply retroactively from the beginning of the engagement or, as the case may be, from the point of taking out higher insurance cover. If the scope of the engagement is subsequently modified or expanded, then the limitation of liability shall also extend to these cases.
 - (3) Providing oral information does not form part of the Tax Advisor's primary contractual obligations. Doing so would risk, in particular, providing incomplete oral information regarding the facts to be considered as well giving rise to misunderstandings between the Tax Advisor and the client. As a result, the parties hereby agree that the Tax Advisor's liability shall only extend to information provided in text form, and that any liability for inaccurate oral information negligently provided by the Tax Advisor or by members of their staff shall be excluded.
 - (4) The client's claims for damages — with the exception of claims arising from injury to life, limb or health — shall become time-barred at the end of the respective year that ends after the earlier of (a) 18 months of the client having obtained, or grossly negligently having failed to obtain, knowledge of the claims, or (b) five years of the claims having arisen.
- 7. Duties on the part of the client; client's failure to cooperate and client's default of acceptance**
- (1) The client shall be obliged to cooperate to the extent that this is necessary in order for the engagement to be duly executed. In particular, they shall submit to the Tax Advisor, unprompted, a complete set of all documents necessary in order to execute the engagement; such submission shall occur in such a timely manner as to afford the Tax Advisor a reasonable processing time. The same shall apply with regard to briefings about all events and circumstances which may be of importance for purposes of executing the engagement. The client shall be obliged to take note of all communications issued by the Tax Advisor and to consult the Tax Advisor when in doubt.
 - (2) The client shall refrain from anything that may prejudice the independence of the Tax Advisor or the Tax Advisor's 'persons employed in performing a contractual obligation for whom the Tax Advisor is vicariously liable' (*Erfüllungsgehilfen*) ('Vicarious Agents').
 - (3) The client hereby undertakes to pass on the results of the Tax Advisor's work only with the Tax Advisor's consent unless the consent to such results being passed on to a specific third party already flows from the content of the engagement.
 - (4) Should the Tax Advisor employ data-processing programs at the client, then the client shall be obliged to comply with the instructions by the Tax Advisor with regard to installation and application of such programs. In addition, the client shall be obliged to only use the programs within the scope prescribed by the Tax Advisor, which shall also be the scope of use only to which the client is entitled. The client must not disseminate the programs. The Tax Advisor shall remain the owner of the rights of use. The client shall refrain from anything which constitutes an obstacle to the exercise by the Tax Advisor of the rights of use with regard to the programs.
 - (5) Should the client fail to comply with a duty to cooperate incumbent on them under clause 7(1)–(4) or as provided for elsewhere or be in default of acceptance in relation to the services tendered by the Tax Advisor, then the Tax Advisor shall have the right to terminate the contract without notice. This shall not affect the Tax Advisor's claim to be compensated for the additional expenses incurred by them owing to the client's default or failure to cooperate as well as for any loss/damage caused, even in the event that the Tax Advisor opts not to exercise their right of termination.
- 8. Copyright protection**
The services rendered by the Tax Advisor constitute their intellectual property. They are protected by copyright. Beyond their intended use, work results may be passed on only upon prior written consent in text form by the Tax Advisor.
- 9. Fees, advance payment and offsetting**
- (1) The Tax Advisor's fees (professional fees and reimbursement of out-of-pocket expenses) for their professional activity in accordance with sect. 33 StBerG shall be determined pursuant to the German Regulation on Tax Advisors' Fees (*Steuerberatervergütungsverordnung – StBVV*) (hereinafter "**StBVV**"). Fees above or below the statutory fees may be agreed in text form. Agreeing fees below the statutory fees is permissible in out-of-court matters only. Such lower fees must bear an adequate relation to the services, responsibility and liability risk of the Tax Advisor.
 - (2) For activities not dealt with in the StBVV (e.g. sect. 57(3) nos. 2 and 3 StBerG), the applicable fees shall be those agreed; otherwise, the fees determined by statute for such activity; or else the customary fees (sects. 612(2) and 632(2) BGB).
 - (3) Only claims that are undisputed or have been determined with final and absolute effect (*rechtskräftig*) may be set off against a fee claim of the Tax Advisor. Any claims of the client for repayment of a fee paid shall become time-barred at the end of the year after 18 months have elapsed since the client has received the invoice.
 - (4) The Tax Advisor shall be entitled to request an advance payment for professional fees and out-of-pocket expenses already incurred or expected to be incurred. In the event that the requested advance payment is not made, the Tax Advisor may, upon prior notice, cease working for the client until the advance payment is received. Where a cessation of work may adversely affect the client, the Tax Advisor will notify the client, in a timely manner, of the Tax Advisor's intention to cease working. The Tax Advisor may offset any advance payments received against all claims under the engagement that have fallen due, irrespective of which activity the advance payment was requested for.
 - (5) The client defaults on payment if they fail to settle the invoice within 14 days of the date of invoice.
- 10. Termination of the engagement**
- (1) The engagement shall terminate upon completion of the agreed services, upon expiry of the agreed term, or by giving notice. The engagement shall not terminate upon the client's death or upon the client becoming legally incapacitated or, in the case of a company, upon the company's dissolution.
 - (2) If and to the extent that the engagement constitutes a contract for services within the meaning of sects. 611, 675 BGB, either party may terminate the contract for cause (*außerordentlich*) except in the case of a service relationship with fixed earnings (*Dienstverhältnis mit festen Bezügen*), sect. 627(1) BGB; notice must be given in text form. Any deviation from the foregoing in individual cases shall require an agreement between the Tax Advisor and the client.
 - (3) Upon termination of the engagement, the client must promptly hand over to the Tax Advisor the data-processing programs employed at the client's office for purposes of executing the engagement, including any copies created, as well as any other program documents, and/or delete them.
 - (4) Upon termination of the engagement, the documents must be collected from the Tax Advisor.
 - (5) In the event that the engagement terminates before it has been completed, the Tax Advisor's fee claim shall be governed by the statutory provisions, in particular sect. 12(4) StBVV. Any deviation from the foregoing in individual cases shall require a separate agreement in text form.
- 11. Right of retention with regard to work results and documents**
- (1) The Tax Advisor may create and retain copies or photocopies of documents which they return to the client, or do so by way of electronic data processing.
 - (2) The Tax Advisor may refuse to hand over the documents until their fees and out-of-pocket expenses have been settled (sect. 66(3) StBerG). With regard to the work results, a contractual right of retention is deemed to have been agreed.
- 12. Place of jurisdiction, place of performance, information under the German Act on Alternative Dispute Resolution in Consumer Matters**
- (1) The engagement, its execution and the claims resulting therefrom shall be exclusively governed by German law. If the client is a merchant (*Kaufmann*), legal person under public law, or special fund (*Sondervermögen*) under public law, the place of performance and place of jurisdiction shall be the professional establishment of the Tax Advisor. This also applies in the event that (i) the client relocates their place of residence or habitual place of abode abroad once the Tax Advisor has been engaged, or (ii) the client's place of residence or habitual place of abode is unknown at the time the action is brought.
 - (2) The Tax Advisor is not prepared to participate in dispute-resolution proceedings before a consumer conciliation body (sects. 36, 37 German Act on Alternative Dispute Resolution in Consumer Matters [*Gesetz über die alternative Streitbeilegung in Verbrauchersachen – VSBG*]).⁵
- 13. Validity in the event of partial nullity**
Should individual provisions of these terms and conditions of engagement be or become invalid, then this shall not affect the validity of the remaining provisions.

⁵ Where it is desired for dispute-resolution proceedings to be carried out before the consumer conciliation body, delete the word 'not'. In this case, the relevant consumer conciliation body, along with its physical address and website, needs to be specified.