Profit transfer agreement

between

CompuGroup Medical SE & Co. KGaA, Maria Trost 21, 56070 Koblenz, registered in the commercial register of the Koblenz District Court under HRB 27430 (controlling company)

and

CGM LAB International GmbH, Maria Trost 21, 56070 Koblenz, registered in the commercial register of the Koblenz District Court under HRB 23980 (controlled company).

Preliminary remarks

The controlling company is the sole shareholder of the controlled company. The controlling company and the controlled company intend to conclude a profit transfer agreement and agree as follows:

I. Profit transfer

1. The controlled company undertakes to transfer all of its profits to the controlling company for the duration of the contract and with initial effect from the beginning of the financial year current at the time this contract is entered in the commercial register. The provisions of Section 301 AktG in the currently valid version apply accordingly; If, in the event of future changes to Section 301 AktG, the wording of the contract conflicts with the statutory regulation, this statutory regulation takes precedence in accordance with Section V. 2 of this contract.
2. With the consent of the controlling company, the controlled company may allocate amounts from the annual surplus to retained earnings in accordance with Section 272 Paragraph 3 of the German Commercial Code (HGB) to the extent that this is permissible under commercial law and economically justified based on reasonable commercial judgment.
3. Other retained earnings created during the term of this contract must be dissolved at the request of the controlling company and transferred as profit or - to the extent permitted by Section 302 AktG in its currently valid version - used to compensate for an annual deficit. The transfer of amounts from the release of other retained earnings that were created before this contract comes into effect is excluded within the scope of this profit transfer agreement.
4. To the extent legally permissible, amounts that have been allocated to the capital reserve during the term of the contract in accordance with Section 272 Paragraph 2 No. 4 of the Commercial Code may be dissolved and distributed outside of the profit transfer agreement. A transfer of amounts from the liquidated capital reserves to the controlling company within the framework of this profit transfer agreement is excluded.
5. The right to profit transfer arises at the end of the controlled company's financial year. It is due with the value date at this point in time.

II. Loss assumption

Section 302 AktG applies in its current version in its entirety.

III. Effective date and duration of the contract

1. The contract is concluded subject to the approval of the general meeting of the controlling company and the shareholders' meeting of the controlled company.
2. The contract becomes effective upon entry in the commercial register of the controlled company and applies retroactively from the beginning of the financial year of the controlled company in which it was entered in the commercial register.
3. The contract is concluded for an indefinite period of time. After it comes into effect, it can be terminated by written declaration with six months' notice to the end of each financial year of the controlled company. The contract can be terminated for the first time at the end of the financial year that ends at least five calendar years after the beginning of the financial year in which the contract takes effect.
4. The right of each contractual partner to terminate this contract for good cause remains unaffected. An important reason is in particular:

   a) the sale of all shares in the controlled company by the controlling company;

   b) the transfer of the company shares by the controlling company into another company;

   c) the transformation, in particular the division or merger, of the controlling company or the controlled company;

   d) the liquidation of the controlling company or the controlled company.

IV. Miscellaneous

1. This contract is subject to the law of the Federal Republic of Germany - the exclusive place of jurisdiction for all disputes arising from or in connection with this contract is Koblenz.
2. To the extent that legal provisions are mentioned in this contract, these must always be applied in their current version. If provisions of this contract conflict with the new legal regulations, the respective contractual provisions will no longer apply; They are replaced by provisions that correspond to the new legal regulations.
3. Changes or additions to this contract must be made in writing, unless another form is required by law.
4. Should a provision of this contract be or become incomplete or partially void, ineffective or unenforceable, this will not affect the validity of the remaining contractual provisions. The invalid or unenforceable provision should be replaced by a provision that comes closest to what the parties would have wanted economically according to the meaning and purpose of this contract if they had done so in light of the invalidity, ineffectiveness or impracticability. Sentences 1 and 2 apply accordingly to gaps in this contract.

[signature pages follow]

For the controlling company:

Koblenz,

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Michael Rauch (CEO)

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Daniela Hommel (CFO)

For the controlled company:

Koblenz,

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Arne Petersen (Managing Director)

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Michael Schösser (Managing Director)