Annexes
Hive-Down Agreement, Business Lease Agreement HCB and Business Lease Agreement HAT

– Convenience Translation –

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Annexes Business Lease Agreements

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Annex P.5 – Description of central functions

The central functions are the activities described below; these activities are performed by Henkel KGaA. The central functions employed on average around 2,600 people in Germany in the year 2025.

- **Corporate Functions**: The Corporate Functions division comprises the following units: Corporate Legal, Corporate Audit and Corporate Communication, Finance and Controlling, Accounting, Reporting, Finance, Global Tax & Trade, Shared Services / Global Business Solutions, Purchasing, Human Resources and the Shared Service Center Manila Branch. The central board and executive functions are supported by head office departments (CEO, CFO, CHRO Office). In addition, Henkel KGaA maintains a central unit providing IT services throughout the Group, the Henkel dx department of the Corporate Functions division.

- **HS Infrastructure:** The HS Infrastructure division is the central infrastructure operator of the Chemical Park and business premises in Düsseldorf-Holthausen. Both within the Henkel Group and vis-à-vis users of the Düsseldorf-Holthausen Chemical Park that are not part of the Group, HS Infrastructure performs the function of site operator. As the site operator, HS Infrastructure operates, among other things, the central infrastructure at the site and provides numerous infrastructure services relating to, for instance, power, water, wastewater, site security, site fire brigade, shipping and contaminated site management.

- **The OGIP function:** Henkel KGaA is the legal and beneficial owner of a material portion of Henkel Group's global brand and technology IP portfolio ("Owner of Global IP" or "OGIP"). Henkel KGaA's OGIP function is in charge of all activities relating to the development, creation, improvement, maintenance, protection and exploitation of the IP, bears the associated risks and uses the relevant intangible assets itself in its operations and through licensing. In terms of the global brand IP, the OGIP function is responsible, for instance, for the development of global marketing concepts and the maintenance of global brand values. Henkel KGaA in-licenses additional brand, patent and technology IP in individual cases from other Henkel Group companies and third parties that are not part of the Group.

Annex P.8 – Description of the business activities of the HCB Business Unit

Annex P.8 – Description of the business activities of the HCB Business Unit

The HCB Business Unit is the business operation of the HCB Global Operating Business Unit operated by Henkel KGaA directly at the Düsseldorf, Krefeld and Hamburg sites, including the associated assets and liabilities. The HCB Business Unit employed on average around 1,850 people in the year 2025.

The HCB Business Unit comprises functions in the following business areas:

- "Hair", which comprises the consumer and professional business with various brands covering hair care, hair colorants and hair styling products.

- "Laundry & Home Care", which comprises the "Laundry Care" business, i.e., the business with fabric cleaning and fabric care products, fabric softeners and laundry additives, and the "Home Care" business, i.e., the business that covers a range of categories from dishwashing to hard surface cleaners to toilet cleaners.

- The "Other Consumer Businesses" business area, which comprises the body care category in selective markets, including the business of Henkel KGaA in Germany.

The HCB Business Unit comprises the following functions in the business areas:

- **HCB Contract Manufacturer Branch of Activity:** Since January 1, 2016, Henkel KGaA has been integrated into the standardized supply chain processes of the *ONE! Global Supply Chain* model of the Henkel Group. As part of this model, the HCB Business Unit produces products of the HCB Global Operating Business Unit for HGSC B.V., the so-called "Global Supply Chain Company", at the Düsseldorf-Holthausen and Krefeld sites as a local contract manufacturer. In addition, the HCB Business Unit provides logistics services as part of the *ONE! Global Supply Chain* model on behalf of and for the account of HGSC B.V.

- **HCB Sales and Marketing Branch of Activity:** The *ONE! Global Supply Chain* model of the Henkel Group also includes sales and marketing functions. With employees at the Düsseldorf-Holthausen and Hamburg sites, the HCB Business Unit sells and markets products as part of the *ONE! Global Supply Chain* model as a local sales and marketing company for products of the HCB Global Operating Business Unit.

- **HCB Central Functions:** Responsibility for implementing the business activities of the HCB Global Operating Business Unit in the regions and countries principally lies with the respective national companies. Their activities are managed, coordinated, and supported by the HCB Central Functions of the HCB Business Unit and regional centers.

- **HCB R&D Functions:** The HCB Business Unit develops research-intensive basic technologies for the HCB Global Operating Business Unit and is a regional research and development site for customer- and market-specific innovations in the HCB Global Operating Business Unit.

Annex P.9 – Description of the business activities of the HAT Business Unit

Annex P.9 – Description of the business activities of the HAT Business Unit

The HAT Business Unit is the business operation of the HAT Global Operating Business Unit operated by Henkel KGaA directly at the Düsseldorf, Hanover, Wehr, Bopfingen, Heidelberg, Herborn-Schönbach and Cologne sites, including the associated assets and liabilities. The HAT Business Unit employed on average around 3,250 people in the year 2025.

The HAT Business Unit comprises functions in the following business areas:

- "Mobility & Electronics", which offers international customers customer-centric solutions and specialized technical services in the automotive and electrical industries as well as for industrial key accounts.
- "Packaging & Consumer Goods", which provides innovative solutions for manufacturers of consumer goods and branded products around the globe.
- "Craftsmen, Construction & Professional", which offers high-impact solutions for private consumers and craftsmen, the construction sector, and for manufacturing and professional maintenance in more than 800 industry segments.

The HAT Business Unit comprises the following functions in the business areas:

- **HAT Contract Manufacturer Branch of Activity:** Since January 1, 2016, Henkel KGaA has been integrated into the standardized supply chain processes of the *ONE! Global Supply Chain* model of the Henkel Group. As part of this model, the HAT Business Unit produces products of the HAT Global Operating Business Unit for HGSC B.V., the so-called "Global Supply Chain Company", at the Düsseldorf-Holthausen, Hanover, Wehr, Bopfingen, Heidelberg, Herborn-Schönbach and Cologne sites as a local contract manufacturer. The HAT Business Unit also provides logistics services on behalf of and for the account of HGSC B.V. as part of the *ONE! Global Supply Chain*- model.
- **HAT Sales and Marketing Branch of Activity:** The *ONE! Global Supply Chain* model of the Henkel Group also includes sales and marketing functions. With employees at the Düsseldorf-Holthausen and Heidelberg sites, the HAT Business Unit sells and markets products as part of the *ONE! Global Supply Chain* model as a local sales and marketing company for products of the HAT Global Operating Business Unit.
- **HAT Central Functions:** Responsibility for implementing the business activities of the HAT Global Operating Business Unit in the regions and countries principally lies with the respective national companies. Their activities are managed, coordinated, and supported by the HAT Central Functions of the HAT Business Unit and regional centers.

- **HAT R&D Functions:** The HAT Business Unit develops research-intensive basic technologies for the HAT Global Operating Business Unit and is a regional research and development site for customer- and market-specific innovations in the HAT Global Operating Business Unit.

Appendix 3(1)(a).a – HCB Business Unit Cost Centers

Cost center number from the Henkel KGaA accounting system:

1000560001	1005000001	1005440001	1006430001	1007040001	1007780001
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1002010001	1005200001	1005940001	1006550001	1007130001	1007820001
1002340001	1005210001	1005950001	1006560001	1007140001	1007830001
1002350001	1005220001	1005960001	1006580001	1007150001	1007850001
1002370001	1005230001	1005970001	1006600001	1007160001	1007870001
1002500001	1005240001	1005980001	1006610001	1007170001	1007880001
1002510001	1005250001	1006000001	1006660001	1007180001	1007890001
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4552010001
4552030001

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Appendix 3(1)(a).b – HCB Business Unit Profit Centers

Profit center numbers from the Henkel KGaA accounting system:

841110	845120	857025	857056	858011	877023	877076
841120	845210	857030	857057	858012	877024	877077
841220	845220	857031	857058	858013	877026	877078
841310	845310	857032	857059	858030	877027	877080
841320	845320	857033	857060	858031	877028	877081
841330	845410	857034	857061	858032	877029	877082
841410	845420	857035	857062	858033	877030	877083
841420	845510	857036	857063	858034	877031	877084
841510	845520	857037	857064	858036	877040	877085
841520	845530	857038	857069	858037	877041	877086
841525	845610	857039	857070	858038	877045	877087
841530	845620	857040	857079	858039	877046	877088
841540	845630	857041	857080	858040	877060	877089
841550	841563	857042	857502	858044	877061	877090
841560	841564	857043	857508	858048	877065	877091
841561	857010	857044	857509	858070	877066	877092
841562	857011	857047	857532	858080	877067	877093
841610	857012	857048	857560	858509	877068	877094
841620	857013	857049	857561	859999	877070	877095
841621	857015	857050	857562	877014	877071	877096
841622	857016	857051	857563	877018	877072	877097
841630	857017	857052	857564	877019	877073	877098
841999	857018	857054	857565	877021	877074	877099
845110	857020	857055	858010	877022	877075	877100

Appendix 3(1)(a).b – HCB Business Unit Profit Centers

877101	878022	878107	941310	945610	957063	977014
877102	878023	878108	941320	945620	957064	977018
877103	878046	878109	941330	945630	957069	977019
877104	878047	878110	941410	941563	957070	977021
877106	878060	878111	941420	941564	957079	977022
877107	878061	878112	941510	957010	957080	977023
877120	878062	878113	941520	957011	957508	977024
877121	878081	878114	941525	957012	957561	977026
877122	878082	878115	941530	957013	957562	977027
877123	878083	878116	941540	957016	957563	977028
877124	878084	878117	941550	957017	957564	977029
877125	878085	878118	941560	957018	957565	977041
877126	878086	878119	941561	957025	957798	977060
877127	878087	878120	941562	957031	957799	977061
877128	878088	878335	941610	957032	958010	977065
877131	878089	878360	941620	957033	958011	977066
877132	878090	878361	941621	957034	958012	977067
877160	878091	878362	941622	957035	958013	977068
877161	878092	878363	941630	957037	958030	977080
877162	878093	878364	941999	957038	958031	977081
877163	878094	878365	945110	957039	958032	977083
877325	878095	878366	945120	957040	958033	977084
877326	878096	878367	945210	957042	958034	977085
877327	878099	878368	945220	957052	958037	977087
877360	878100	878369	945310	957054	958038	977088
877366	878101	878370	945320	957055	958039	977089
877367	878102	878371	945410	957056	958040	977090
877504	878103	878388	945420	957057	958048	977091
877507	878104	941110	945510	957058	958070	977093
877533	878105	941120	945520	957059	958080	977095
878021	878106	941220	945530	957060	959999	977096

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977101	978101	900811	951015	900327	946006	946047
977102	978102	950041	951016	900328	946007	946048
977103	978103	950120	951020	900329	946008	946049
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977106	978105	950271	951027	900744	946010	949001
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977131	978107	950273	951030	970031	946012	949003
977132	978108	950274	951031	970110	946013	949004
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977327	978111	950277	951036	970290	946016	949007
977360	978113	950278	951037	970291	946017	949008
977366	978114	950279	951038	970292	946018	949009
977367	978115	950292	951045	970293	946019	949010
978021	978116	950350	951046	970294	946020	949011
978023	978119	950600	954510	970350	946021	949012
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978083	978363	950603	900080	970602	946024	949015
978084	978365	950604	900109	970603	946025	949016
978085	978366	950605	900209	970604	946026	949017
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978091	900090	951008	900317	946001	946032	949023
978095	900112	951009	900318	946002	946033	949024
978096	900212	951010	900320	946003	946034	949025

Appendix 3(1)(a).b – HCB Business Unit Profit Centers

949026	949057	900642	900713	900759	950007	950302
949027	949058	900643	900714	900760	950008	950303
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949029	949060	900645	900716	900763	950010	950865
949030	949061	900646	900717	900767	950011	950900
949031	949062	900647	900718	900768	950012	951000
949032	949063	900648	900719	900769	950013	951001
949033	949064	900649	900720	900770	950040	951002
949034	949065	900650	900721	900771	950060	951050
949035	946099	900651	900722	900772	950080	951101
949036	946051	900652	900723	900783	950081	951201
949037	900375	900653	900724	900784	950090	951203
949038	900424	900670	900725	900785	950103	951204
949039	900565	900671	900726	900786	950104	951205
949040	900566	900672	900727	900788	950110	951206
949041	900572	900675	900728	900790	950111	954500
949042	900577	900676	900729	900791	950130	954530
949043	900620	900677	900730	900792	950140	956001
949044	900622	900680	900731	900794	950141	956002
949045	900627	900685	900732	900795	950190	956003
949046	900628	900700	900733	900796	950191	956004
949047	900629	900702	900734	900798	950200	956005
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949049	900631	900704	900736	901100	950202	956007
949050	900632	900705	900737	901200	950203	956008
949051	900634	900706	900738	950001	950204	956009
949052	900637	900708	900739	950002	950205	956010
949053	900638	900709	900747	950003	950206	956011
949054	900639	900710	900755	950004	950207	956012
949055	900640	900711	900756	950005	950300	956013
949056	900641	900712	900757	950006	950301	959001

Appendix 3(1)(a).b – HCB Business Unit Profit Centers

959002	959033	900412	900519	900550	900588	900619
959003	959034	900413	900520	900551	900589	900621
959004	959035	900414	900521	900552	900590	900623
959005	959036	900415	900522	900553	900591	900624
959006	959037	900416	900523	900554	900592	900625
959007	959038	900417	900524	900555	900593	900626
959008	959039	900418	900525	900556	900594	900633
959009	959040	900419	900526	900560	900595	900635
959010	959041	900420	900527	900561	900596	900636
959011	959042	900421	900528	900562	900597	900673
959012	959043	900422	900529	900563	900598	900674
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959016	959047	900502	900533	900569	900602	900684
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959019	959050	900505	900536	900573	900605	900746
959020	900350	900506	900537	900574	900606	900748
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959022	900401	900508	900539	900576	900608	900758
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959024	900403	900510	900541	900579	900610	900764
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959026	900405	900512	900543	900581	900612	900766
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959030	900409	900516	900547	900585	900616	900776
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900782	970063	970701	976007	979010	979041	957502
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900789	970071	970703	976009	979012	979043	957532
900793	970100	970704	976010	979013	900140	957560
900797	970101	970705	976011	979014	900150	958036
901700	970102	970706	976012	979015	950020	958044
970000	970103	970707	976013	979016	950061	958509
970001	970104	970708	976014	979017	950100	970021
970002	970105	970800	976015	979018	957000	970022
970003	970106	970801	976016	979019	957030	970289
970004	970120	970802	976017	979020	957050	977030
970005	970121	970900	976018	979021	957051	977031
970006	970140	970901	976019	979022	957053	977040
970007	970141	971000	976020	979023	900160	977045
970008	970150	971001	976021	979024	900170	977046
970009	970160	971002	976022	979025	970051	977070
970010	970170	971003	976023	979026	970090	977071
970011	970180	971101	976024	979027	970606	977072
970012	970190	971202	976025	979028	941000	977073
970013	970200	971300	976026	979029	945000	977074
970014	970201	971301	976027	979030	957015	977075
970015	970202	971302	976028	979031	957020	977076
970016	970203	971400	979001	979032	957036	977077
970017	970210	971500	979002	979033	957041	977078
970018	970211	974500	979003	979034	957043	977082
970019	970212	976001	979004	979035	957044	977086
970020	970301	976002	979005	979036	957047	977092
970024	970302	976003	979006	979037	957048	977094

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Appendix 3(2)(a).a – HAT Business Unit Cost Centers

Cost center number from the Henkel KGaA accounting system:

2102200001	2157500001	2159600001	3101210001	3102510001	3103950001
2102300001	2157600001	2159700001	3101220001	3102520001	3103960001
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2102500001	2157710001	2159790001	3101270001	3102540001	3103990001
2104100001	2157720001	2159800001	3101300001	3102550001	3106000001
2150910001	2157730001	2159900001	3101330001	3102560001	3106050001
2150920001	2157750001	2164200001	3101350001	3102600001	3106100001
2150930001	2157760001	2166400001	3101400001	3102610001	3106110001
2156000001	2157770001	2166410001	3101430001	3102620001	3106120001
2157000001	2157780001	2166500001	3101440001	3102630001	3106190001
2157010001	2157790001	2189030001	3101470001	3102640001	3106200001
2157020001	2157800001	2189040001	3101480001	3102650001	3106210001
2157030001	2157850001	2189070001	3101500001	3102660001	3106250001
2157040001	2157910001	2189080001	3101510001	3102670001	3106310001
2157050001	2159150001	2504100001	3101520001	3102700001	3106320001
2157060001	2159160001	2504200001	3101530001	3103110001	3106410001
2157100001	2159170001	2504300001	3101560001	3103200001	3106420001
2157200001	2159180001	2504400001	3101570001	3103210001	3106450001
2157250001	2159210001	2504600001	3101580001	3103300001	3106510001
2157260001	2159500001	3100210001	3101590001	3103320001	3106530001
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2157280001	2159520001	3101010001	3101610001	3103510001	3106700001
2157290001	2159540001	3101100001	3101700001	3103520001	3106800001
2157300001	2159550001	3101140001	3101800001	3103910001	3106900001
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2157400001	2159580001	3101200001	3102500001	3103940001	3107180001

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3107900001	3112200001	3115160001	3123900001	3137070001	3137550001
3107910001	3112210001	3115210001	3126050001	3137080001	3137560001
3107920001	3112220001	3115220001	3126100001	3137090001	3137570001
3107930001	3112230001	3115240001	3126120001	3137100001	3137580001
3107960001	3112240001	3115250001	3126230001	3137110001	3137590001
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3109090001	3112560001	3115900001	3129090001	3137410001	3138160001
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3144130001	3144820001	3156900001	3164050001	3174440001	3174960001
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3144340001	3156200001	3160400001	3164270001	3174560001	3180420001
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3144390001	3156230001	3160450001	3164750001	3174600001	3180570001
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3144770001	3156370001	3163500001	3174400001	3174800001	3194740001

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3200100001	3212010001	3220600001	3222010001	3225510001	3228200001
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3201620001	3213020001	3220900001	3222800001	3225810001	3229010001
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3210100001	3213210001	3221130001	3222860001	3226310001	3240220001
3210200001	3213310001	3221140001	3223010001	3226510001	3240400001
3210500001	3213320001	3221310001	3223100001	3226910001	3240500001
3210510001	3214110001	3221320001	3223110001	3226920001	3240600001
3210520001	3215110001	3221330001	3223120001	3227010001	3240700001
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9209700001
9209730001
9209740001

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Annex 3(2)(a).b – HAT Business Unit Profit Centers

Profit center numbers from the Henkel KGaA accounting system:

817105	817189	817235	818184	821105	821201	821401
817110	817190	817237	818190	821111	821202	821491
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817130	817192	817239	818195	821121	821221	821901
817141	817194	817241	818197	821122	821231	823101
817170	817195	817247	818227	821123	821241	823109
817171	817197	817248	818234	821124	821242	823110
817172	817198	817249	818235	821130	821243	823111
817173	817199	817250	818247	821141	821251	823121
817174	817200	817271	818271	821142	821255	823129
817175	817201	817272	818550	821151	821291	823131
817176	817202	817273	818552	821155	821292	823132
817177	817208	817278	818596	821161	821293	823133
817178	817211	817279	819144	821162	821300	823134
817179	817212	817530	819147	821163	821301	823135
817180	817213	817999	819148	821164	821302	823136
817181	817214	818000	819149	821191	821303	823137
817182	817215	818170	820110	821192	821304	823138
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817184	817217	818179	820130	821194	821312	823142
817185	817220	818180	820140	821195	821313	823143
817186	817227	818181	820150	821196	821314	823144
817187	817229	818182	821101	821197	821351	823145
817188	817234	818183	821102	821199	821391	823146

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823151	823216	823319	823911	827280	827999	828698
823152	823217	823320	823997	827292	828121	828699
823153	823218	823322	823998	827301	828151	829151
823154	823220	823330	823999	827333	828152	829334
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823161	823230	823350	825101	827351	828179	829606
823191	823291	823390	825102	827470	828301	829607
823192	823295	823391	825103	827490	828333	829685
823193	823296	823392	825200	827499	828490	829910
823194	823298	823393	825205	827531	828491	829912
823195	823299	823394	825209	827550	828601	829915
823196	823300	823395	825211	827551	828602	829916
823197	823301	823396	825222	827552	828603	829920
823198	823302	823400	826780	827553	828604	829922
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823201	823304	823411	826786	827601	828606	829925
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823203	823306	823430	827152	827605	828608	829930
823204	823307	823433	827153	827607	828609	829931
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Annex 4(5).a – HCB Hive-Down Balance Sheet

Annex 4(5).a – HCB Hive-Down Balance Sheet

Assets (in thousand euros)	**31/12/2025**	**Equity and liabilities** (in thousand euros)	**31/12/2025**
Intangible assets	363.976	Issued capital	0
Property, plant and equipment	159.784	Subscribed capital	0
Financial assets	2.360	Capital reserve	205.328
Non-current assets	**526.120**	Retained earnings	0
Inventories	0	**Equity**	**205.328**
Receivables and miscellaneous assets	0	**Special accounts with reserve element**	**11.818**
Marketable securities	0	Provisions for pensions and similar obligations	37.490
Liquid funds	0	Other provisions	272.157
Current assets	**0**	**Provisions**	**309.647**
Prepaid expenses	**1.968**	**Liabilities**	**1.296**
Assets arising from the overfunding of pension obligations	**0**	**Deferred income**	**0**
Total assets	**528.088**	**Total equity and liabilities**	**528.088**

Annex 4(5).b – HAT Hive-Down Balance Sheet

Assets (in thousand euros)	**31/12/2025**
Intangible assets	1.254.105
Property, plant and equipment	279.884
Financial assets	22.118
Non-current assets	1.556.106
Inventories	4.459
Receivables and miscellaneous assets	0
Marketable securities	0
Liquid funds	0
Current assets	4.459
Prepaid expenses	**1.940**
Assets arising from the overfunding of pension obligations	**0**
Total assets	**1.562.504**

Equity and liabilities (in thousand euros)	**31/12/2025**
Issued capital	0
Subscribed capital	0
Capital reserve	1.378.569
Retained earnings	0
Equity	**1.378.569**
Special accounts with reserve element	**13.094**
Provisions for pensions and similar obligations	49.167
Other provisions	119.007
Provisions	**168.174**
Liabilities	**2.667**
Deferred income	**0**
Total equity and liabilities	**1.562.504**

Appendix 6(1) – HCB Shareholdings to be Hived Down

Appendix 6(1) – HCB Shareholdings to be Hived Down

As of 26 Jan 2026

No.	Company	Registered office	Register court	Commercial register number	Henkel KGaA shareholding in %
1	Schwarzkopf & Henkel GmbH	Düsseldorf	Local Court (*Amtsgericht)* Düsseldorf	HRB 2470	100%
2	Henkel Wasch- und Reinigungsmittel GmbH	Düsseldorf	Local Court (*Amtsgericht)* Düsseldorf	HRB 4757	100%
3	Hans Schwarzkopf & Henkel GmbH	Düsseldorf	Local Court (*Amtsgericht)* Düsseldorf	HRB 103579	100%
4	Persil Service GmbH	Düsseldorf	Local Court (*Amtsgericht)* Düsseldorf	HRB 84175	100%

Appendix 6(2) – HCB Inter-Company Agreements to be Hived Down

As of 26 Jan 2026

No	ICERTIS Contract number	Contracting parties	Contract name/subject matter	Date of conclusion of contract/last amended on	Date of entry in the commercial register (Date & Company)
1.	852329 LCM-125644	Schwarzkopf & Henkel GmbH and Henkel AG & Co. KGaA	Domination- and profit and loss transfer agreement	• Agreement concluded: 1 Mar 1990 • Last amendment: 9 Dec 2010	• Conclusion: 6 Sep 1990 • Amendment: 5 July 2011 • Company: Schwarzkopf & Henkel GmbH
2.	854954 LCM-186448	Henkel Wasch- und Reinigungsmittel GmbH and Henkel AG & Co. KGaA	Domination- and profit and loss transfer agreement	• Agreement concluded: 1 Mar 1990 • Last amendment: 9 Dec 2010	• Conclusion: 15 Oct 1990 • Last amendment: 5 July 2011 • Company: Henkel Wasch- und Reinigungsmittel GmbH
3	858443 450 LCM-186394	Hans Schwarzkopf & Henkel GmbH and Henkel AG & Co. KGaA	Domination- and profit and loss transfer agreement	• Agreement concluded: 26 Feb 2024	• Conclusion: 7 June 2024 • Company: Hans Schwarzkopf & Henkel GmbH

Annex 8(1)(a).a – Agreement on HCB Qualified Right of Use at Düsseldorf-Holthausen

Usage Agreement
HCB Qualified Right of Use at Düsseldorf-Holthausen

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under registration number HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Consumer Brands GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under registration number HRB 85515 ("**HCBCo**")

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§ 2 Start of the Qualified Right of Use 7
§ 3 Consideration 7
§ 4 Rights of Way for Access to the HCB Subplots at Düsseldorf-Holthausen 7
§ 5 Site Fence and Site Entry Points 8
§ 6 Rights of Way in Favor of Henkel KGaA 9
§ 7 Rights to Lines and Conduits for the Supply of the Henkel KGaA Sub-plots at Düsseldorf-Holthausen with Utility Services 10
§ 8 Right of Access of Henkel KGaA 10
§ 9 Maintenance and Modification of Structural Installations 11
§ 10 Investments 11
§ 11 Insurance Cover, Insurance Benefits 12
§ 12 Reconstruction 12
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§ 14 Operating Costs, Charges Under Public Law 13
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Preamble

(1) The operating activities of the business units "Henkel Consumer Brands" ("**HCB Business Unit**") and "Henkel Adhesive Technologies" ("**HAT Business Unit**"), which are conducted by Henkel KGaA directly, are each to be transferred to a business unit-specific company. In this context, as a first step, the HCB Business Unit and the HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*) (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register record of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by way of a business lease within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**").

(2) In § 8(1)(a) of the Hive-Down Agreement and in accordance with this Agreement, Henkel KGaA grants HCBCo a permanent and – unless provided otherwise – unrestricted and exclusive qualified right of use that cannot be revoked by ordinary termination ("**Qualified Right of Use**") to the site plots/site subplots of the Düsseldorf-Holthausen site of Henkel KGaA that are specified on the site plan attached as **Annex 8(1)(a).b** to the Hive-Down Agreement ("**HCB Subplots at Düsseldorf-Holthausen**"). Through the Qualified Right of Use, the Beneficial Ownership of the HCB Subplots at Düsseldorf-Holthausen is transferred to HCBCo.

(3) With regard to the further terms of the rights and obligations in relation to the HCB Subplots at Düsseldorf-Holthausen, Henkel KGaA and HCBCo (Henkel KGaA and HCBCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

§ 1
Transfer of Use

(1) In accordance with § 8(1)(a) of the Hive-Down Agreement, Henkel KGaA grants HCBCo the exclusive and unrestricted use of the HCB Subplots at Düsseldorf-Holthausen, including (i) all essential components within the meaning of Section 94 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**"), in particular buildings and facilities, insofar as these are not Central Infrastructure as defined in § 1(6) of this Agreement and (ii) all associated rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights *in rem*, as well as corresponding obligations *in rem* related to the property. The Qualified Right of Use also includes the structural installations and infrastructure listed in Annex 8(1)(a)(ii) of the Hive-Down Agreement, each including (i) their essential components within the meaning of Section 94(2) BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity, water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure as well as pressure, working and control air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure within the meaning of § 1(6) of this Agreement. Accessories within the meaning of Section 97 BGB on the HCB Subplots at Düsseldorf-Holthausen (the "**Accessories**") are not subject to the Qualified Right of Use unless otherwise specified in the preceding sentence. Any leases with third parties on the HCB Subplots at Düsseldorf-Holthausen will remain unaffected by the granting of the Qualified Right of Use; the tenancies will be continued by HCBCo.

(2) Ownership, rights of use and encumbrances relating to the HCB Subplots at Düsseldorf-Holthausen will be transferred to HCBCo on the Closing Date with economic effect as of the Hive-Down Effective Date. As of the Closing Date, HCBCo will assume all rights and obligations associated with the HCB Subplots at Düsseldorf-Holthausen, in particular all obligations under public law, with economic effect as of the Hive-Down Effective Date. Any transfer of use, including partial transfer, of the HCB Subplots at Düsseldorf-Holthausen to third parties, regardless of whether this is done for a fee or free of charge, will remain unaffected by this Agreement. HCBCo is entitled to use, operate and maintain the HCB Subplots at Düsseldorf-Holthausen attributable to HCBCo, including the existing buildings and facilities, provided that these are not Central Infrastructure, in their entirety and to the exclusion of Henkel KGaA, and to

take all measures necessary for proper operation, including structural alterations (subject to the provisions of § 10 of this Agreement).

(3) Any change or significant expansion of the previous use of the HCB Subplots at Düsseldorf-Holthausen within the existing site subplots requires the prior written consent of Henkel KGaA, which it may only refuse for good cause. § 10(2) of this Agreement remains unaffected.

(4) The obligation to ensure general public safety with regard to the HCB Subplots at Düsseldorf-Holthausen will be borne solely by HCBCo from the Closing Date.

(5) HCBCo shall assume all obligations under public law as the operator of the HCB Subplots at Düsseldorf-Holthausen on the Closing Date with retroactive economic effect as of the Hive-Down Effective Date.

(6) The transfer of use does not include Central Infrastructure within the meaning of § 8(1)(a)(iv) of the Hive-Down Agreement located on the HCB Subplots at Düsseldorf-Holthausen ("**Central Infrastructure**"). The sole legal and beneficial ownership in the Central Infrastructure remains with Henkel KGaA. As the owner, Henkel KGaA shall be entitled to utilize the Central Infrastructure as it sees fit, in particular to operate, use, expand or dismantle it. With the consent of HCBCo, Henkel KGaA will also be entitled to construct new Central Infrastructure on the HCB Subplots at Düsseldorf-Holthausen. HCBCo may only refuse its consent for good cause. Henkel KGaA shall bear all the costs associated with the operation, maintenance, reconstruction, expansion or dismantling of the Central Infrastructure. This also includes, in particular, the general public safety obligations associated with the Central Infrastructure.

(7) The HCB Subplots at Düsseldorf-Holthausen, including

(a) all essential components within the meaning of Section 94 BGB, in particular buildings and facilities, insofar as these are not Central Infrastructure,

(b) all associated rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights *in rem*, as well as corresponding obligations *in rem* related to the property, and

(c) the structural installations and infrastructure listed in Annex 8(1)(a)(ii) of the Hive-Down Agreement, each including (i) their essential components within the meaning of Section 94(2) BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity,

water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure as well as pressure, working control air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure,

are to be fully assigned to HCBCo under commercial and tax law and will be accounted for by HCBCo under commercial and tax law.

§ 2
Start of the Qualified Right of Use

Use will be granted on the Closing Date with retroactive economic effect as of the Hive-Down Effective Date.

§ 3
Consideration

The right of use is granted within the context of the Hive-Down in return for the granting of shares in HCBCo as specified in § 48(1) of the Hive-Down Agreement. HCBCo owes no further consideration for the transfer of use.

§ 4
Rights of Way for Access to the HCB Subplots at Düsseldorf-Holthausen

(1) HCBCo and employees attributable to it are entitled to use all paths and routes, both those that exist now and those that will be created in the future, on the Düsseldorf-Holthausen site that are owned by Henkel KGaA to access the HCB Subplots at Düsseldorf-Holthausen, as long as the usage has not been temporarily or permanently prohibited, for example by means of signage or barriers. This includes, in accordance with the more detailed provisions of § 4(2) of this Agreement, the right to use all suitable access routes on foot, by bicycle and by motor vehicles of all kinds as paths and access routes to and from the HCB Subplots at Düsseldorf-Holthausen, as well as the right to grant authorized tenants, visitors and other users the right to use the paths and routes to the extent necessary. Henkel KGaA may specify certain transport routes as access routes

and certain modes of transportation, taking into account the interests of HCBCo. This does not affect Henkel KGaA's right of way as the owner.

(2) Henkel KGaA is entitled to reasonably restrict for objective reasons the type or number of motor vehicles entering or parked on the Düsseldorf-Holthausen site by HCBCo or its employees, agents, suppliers, authorized tenants, visitors and other users. Objective reasons are deemed to exist in particular if the restriction is necessary to avert dangers or maintain the security of the Düsseldorf-Holthausen site, to avoid capacity bottlenecks with regard to the available parking spaces, to comply with legal requirements or official orders, or to maintain orderly operations.

(3) As the owner, Henkel KGaA is obligated to permanently maintain and keep in good condition the transport connections it has built and for which it is responsible in the HCB Subplots at Düsseldorf-Holthausen. In this respect, Henkel KGaA is solely responsible for making this transport connection and the access to the HCB Subplots at Düsseldorf-Holthausen made available for use safe for persons and vehicles.

§ 5
Site Fence and Site Entry Points

(1) All parts of the fence that shield the entire site or the Düsseldorf-Holthausen Chemical Park from the outside ("**Site Fence**") and are located on the HCB Subplots at Düsseldorf-Holthausen are not part of this Qualified Right of Use because they constitute Central Infrastructure. In order to ensure the uniform design, maintenance, upkeep and renewal of the Site Fence for the security of the entire site, Henkel KGaA as site operator shall bear sole responsibility for the aforementioned measures. Henkel KGaA, employees attributable to it and third parties commissioned by it have the right to enter and drive on the HCB Subplots at Düsseldorf-Holthausen at any time in order to monitor the integrity of the Site Fence and to carry out any necessary work for the maintenance, repair or renewal of the Site Fence.

(2) Site entry points and associated facilities (in particular access gates, turnstile systems, reception buildings, gatehouses, and weighing and inspection facilities) ("**Site Entry Points**") located on the HCB Subplots at Düsseldorf-Holthausen are not part of this Qualified Right of Use because they constitute Central Infrastructure. HCBCo is not entitled to create its own Site Entry Points. It is entitled to use the Site Entry Points

operated by Henkel KGaA within the scope of the terms of use to be specified by Henkel KGaA.

(3) The costs of managing and maintaining the Site Fence and Site Entry Points will be borne by HCBCo on a *pro rata* basis. The proportion of the costs to be borne by HCBCo will be determined *pro rata* based on the number of employees employed by HCBCo on the site or in the Düsseldorf-Holthausen Chemical Park in relation to the total number of employees employed by Henkel KGaA and other users on the site or in the Düsseldorf-Holthausen Chemical Park.

§ 6
Rights of Way in Favor of Henkel KGaA

(1) HCBCo authorizes Henkel KGaA and the employees attributable to it to use the HCB Subplots at Düsseldorf-Holthausen for the purpose of establishing and maintaining adequate transport connections between the subplots of the Henkel KGaA site in Düsseldorf-Holthausen that are not part of the Hive-Down Assets within the meaning of the Hive-Down Agreement ("**Henkel KGaA Subplots at Düsseldorf-Holthausen**") and the public access roads. This includes the right to use all suitable access routes on foot, by bicycle and by motor vehicles of all kinds as paths and access routes to and from the subplots, as well as the right to grant authorized tenants, visitors and other users the right to use the paths and routes to the extent necessary. This does not affect HCBCo's right of way.

(2) As the beneficial owner, HCBCo is obligated to permanently maintain and keep in good condition the transport connections to the Henkel KGaA Subplots at Düsseldorf-Holthausen for which it is responsible, unless the Contracting Parties agree otherwise. In this respect, HCBCo is solely responsible for making this transport connection and

the access to the Henkel KGaA Subplots at Düsseldorf-Holthausen safe for persons and vehicles.

(3) HCBCo authorizes Henkel KGaA to use without restriction the rail and track facilities located on the HCB Subplots at Düsseldorf-Holthausen via the industrial railway operated by Henkel KGaA at the Düsseldorf Holthausen site.

§ 7
Rights to Lines and Conduits for the Supply of the Henkel KGaA Sub-plots at Düsseldorf-Holthausen with Utility Services

(1) Henkel KGaA is entitled to lay, own, use, maintain and, where appropriate, replace at its own expense all lines and conduits located on the HCB Subplots at Düsseldorf-Holthausen as well as on (sub)plots of other site users of the Düsseldorf-Holthausen Chemical Park that are required to supply utilities to and dispose of waste from the Henkel KGaA Subplots at Düsseldorf-Holthausen (in particular sewerage, electricity, water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure, as well as pressure, working and control-air and exhaust air infrastructure), including the associated technically appropriate equipment (in particular inspection chambers, shut-off valves and the like).

(2) Henkel KGaA, the employees attributable to it and employees of companies commissioned by Henkel KGaA are authorized to enter, drive on and excavate the HCB Subplots at Düsseldorf-Holthausen for the purpose of laying, maintaining, repairing and, if necessary, replacing these lines and conduits. After completion of the construction work, the original condition must be restored at the expense of Henkel KGaA.

§ 8
Right of Access of Henkel KGaA

Henkel KGaA, the employees attributable to it and employees of companies commissioned by Henkel KGaA are authorized to enter the HCB Subplots at Düsseldorf-Holthausen after prior consultation with HCBCo, insofar as this is necessary for important reasons (in particular existing statutory obligations, repairs to infrastructure). The right of access in § 6(1) and § 7(2) of this Agreement remain unaffected.

§ 9
Maintenance and Modification of Structural Installations

(1) The maintenance of the buildings and structural installations on the HCB Subplots at Düsseldorf-Holthausen that are subject to the Qualified Right of Use is the sole responsibility of HCBCo at its own expense.

(2) The supply and disposal lines and conduits leading to the HCB Subplots at Düsseldorf-Holthausen are part of the overall line and conduit network of the Düsseldorf-Holthausen site. HCBCo is responsible for the supply and disposal lines and conduits from the transfer stations into the respective buildings and installations, or from the point of entry into the building if there are no transfer stations. Henkel KGaA is obligated to inspect at its own expense the lines and conduits up to the transfer stations in the respective buildings and installations, or up to the point of entry into the building if there are no transfer stations, and to maintain and repair them if necessary.

(3) In accordance with the principles of proper business management, HCBCo is entitled to modify the buildings and structural installations made available for use and to take all measures necessary for rationalization, in particular to shut down, demolish or abandon individual buildings or structural installations. Measures of significant economic importance, in particular the demolition of buildings or the permanent closure of installations, require the consent of Henkel KGaA. Henkel KGaA may only refuse its consent for good cause.

§ 10
Investments

(1) Decisions on replacement and expansion investments on the HCB Subplots at Düsseldorf-Holthausen will be made by HCBCo. These will be made by HCBCo in accordance with the principles of proper business management.

(2) Henkel KGaA's consent is required to construct new buildings and make any significant structural alterations to existing buildings that require notification to or approval by the authorities. Henkel KGaA may only refuse its consent for good cause. § 1(3) of this Agreement remains unaffected.

(3) HCBCo will make all replacement and expansion investments in its own name and on its own account. If the items acquired as a result of the investments qualify as essential components of a piece of land or building belonging to Henkel KGaA within the

meaning of Section 94 BGB, the Qualified Right of Use established in § 1 of this Agreement will continue to apply to these items.

(4) Should replacement and expansion investments or the maintenance of or changes to structural installations within the meaning of § 9 of this Usage Agreement necessitate the conversion or new construction of Central Infrastructure, HCBCo shall bear the costs of such conversion or new construction.

§ 11
Insurance Cover, Insurance Benefits

(1) HCBCo is obligated to maintain insurance coverage for the HCB Subplots at Düsseldorf-Holthausen at its own expense in accordance with proper management practices. The Contracting Parties may agree to include HCBCo in the existing insurance framework agreements with Henkel KGaA in return for reimbursement of the *pro rata* costs.

(2) Insurance benefits provided on the basis of the existing insurance coverage for the HCB Subplots at Düsseldorf-Holthausen are payable to HCBCo.

§ 12
Reconstruction

(1) If the buildings or structures on the HCB Subplots at Düsseldorf-Holthausen made available to HCBCo for use are destroyed in whole or in part, HCBCo shall be obligated, at a minimum, to remove the ruins no later than upon termination of this Usage Agreement and to restore the site to a proper condition.

(2) HCBCo shall decide on the timing, nature and scope of any reconstruction work with the consent of Henkel KGaA.

§ 13
Condition of the Items Used, Warranty Rights

Henkel KGaA makes the HCB Subplots at Düsseldorf-Holthausen available to HCBCo for use in the condition they are in at the beginning of the transfer of use. The condition is known to HCBCo, which considers it to be in good order and fit for purpose. Henkel KGaA is hereby excluded from liability for any material defects and/or defects of title.

§ 14
Operating Costs, Charges Under Public Law

(1) All ongoing operating costs incurred in connection with the HCB Subplots at Düsseldorf-Holthausen, in particular for heating, electricity, gas and water supply, road cleaning fees, land drainage, waste collection, inspections required under public law and all similar expenses, as well as any charges, taxes, levies and contributions under public law incurred will be borne by HCBCo as from the Hive-Down Effective Date.

(2) HCBCo undertakes to indemnify Henkel KGaA against any claims by third parties or authorities in connection with the bearing of costs and expenses pursuant to § 14(1) of this Agreement, regardless of the legal basis for such claims, and to assume all ongoing installment payments incurred for the HCB Subplots at Düsseldorf-Holthausen.

(3) Insofar as levies or operating costs are paid by Henkel KGaA for the entire site in Düsseldorf-Holthausen, including the HCB Subplots at Düsseldorf-Holthausen, HCBCo shall reimburse the levies or operating costs *pro rata* on the basis of the proportion of the size of the HCB Subplots at Düsseldorf-Holthausen to the size of the entire Düsseldorf-Holthausen site.

(4) Claims for reimbursement and obligations to make additional payments for levies or operating costs attributable to the HCB Subplots at Düsseldorf-Holthausen and relating to the period up to the Hive-Down Effective Date will be due to or borne by Henkel KGaA.

§ 15
Indemnification

HCBCo undertakes to indemnify Henkel KGaA in relation to the HCB Subplots at Düsseldorf-Holthausen against claims by third parties on the basis of any obligations under private or public law, as well as any subsequent claims, regardless of whether they were incurred before or after the Closing Date, and to bear any costs and expenses incurred in this context, in particular for hazard response or for remediation. § 16(2)(i) of the Hive-Down Agreement remains unaffected.

§ 16
Projects Exceeding Site Boundaries

Insofar as planned projects extend beyond the property boundaries of the HCB Subplots at Düsseldorf-Holthausen and also affect the Henkel KGaA Subplots at Düsseldorf-Holthausen

("**Projects Exceeding Site Boundaries**"), the Contracting Parties shall cooperate to the extent necessary. In particular, the Contracting Parties undertake to perform the measures necessary for the implementation of the Projects Exceeding Site Boundaries and to make any necessary declarations, including to third parties. Henkel KGaA's consent is required for the implementation of Projects Exceeding Site Boundaries.

§ 17
Transfer of Use to Third Parties

(1) The short- or long-term transfer (against payment or free of charge), assignment (including partial assignment) of a Qualified Right of Use to third parties, and any disposition by HCBCo of the rights granted to HCBCo under this Agreement, in particular by way of transfer or encumbrance, require the prior consent of Henkel KGaA. Henkel KGaA may only refuse its consent for good cause.

(2) Henkel KGaA hereby agrees to any transfer, lease and/or other transfer of use to third parties affiliated with HCBCo or its successor(s) under corporate law within the meaning of Section 15 AktG. However, HCBCo is obligated to inform Henkel KGaA (for the attention of the head of the legal department) in writing in advance in all cases.

§ 18
Damage

The Contracting Parties are each obligated to remedy any damage arising from the exercise of their rights under this Agreement– unless such damage is due to the sole fault of the other Contracting Party – without delay and regardless of fault or, if this is not possible, to compensate for such damage in money.

§ 19
Duty to Tolerate

The Contracting Parties are mutually obligated to tolerate all emissions and other disturbances arising as a result of the business operations of the other Contracting Party, provided that the nature and scope of these are attributable to the ordinary course of business.

§ 20
Right to Information

The Contracting Parties are mutually obligated to provide each other with all information concerning the HCB Subplots at Düsseldorf-Holthausen that is necessary or expedient for their respective business operations.

§ 21
Parking Spaces

Henkel KGaA will provide HCBCo with the number of car parking spaces specified by the competent building authority in the building permits for structural installations on the HCB Subplots at Düsseldorf-Holthausen. The costs of maintaining and repairing the relevant parking spaces will be borne by HCBCo.

§ 22
Legal Succession

All obligations under the law of obligations assumed from or in connection with the rights agreed above (including any ancillary obligations) will be imposed accordingly on any legal successors of the Contracting Parties. The legal successors will be obligated to pass on the obligations to be assumed in the same way.

§ 23
Term and Termination

(1) This Agreement is concluded for an indefinite period of time. The right to ordinary termination with notice (*ordentliche Kündigung*) is excluded.

(2) The right to terminate this Agreement without notice for good cause (*fristlose Kündigung aus wichtigem Grund*) by written declaration to the other Contracting Party remains unaffected; this termination may also be exercised with regard to specific, spatially separable site subplots of the HCB Subplots at Düsseldorf-Holthausen, in which case the Qualified Right of Use to the other site subplots remains unchanged. Insofar as Henkel KGaA exercises its right to terminate this Agreement without notice for good cause, it shall pay HCBCo reasonable compensation in the amount of the

market value at the time of termination of the site plots affected by the termination, including

(a) all essential components within the meaning of Section 94 BGB, in particular buildings and facilities, provided that they are not Central Infrastructure,

(b) all associated rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights *in rem*, as well as corresponding obligations *in rem* related to the property, and

(c) the structural installations and infrastructure listed in Annex 8(1)(a),(ii) of the Hive-Down Agreement, in each case including (i) their essential components within the meaning of Section 94(2) BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity, water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure as well as pressure, working and control air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure.

(3) In the event of termination of the respective Qualified Right of Use, HCBCo is obligated to return the land and buildings made available for use in a proper condition.

§ 24
Written Form

Modifications of and additions to this Agreement require the written form in order to be valid unless a more stringent form is required by law. This also applies to the cancellation, modification or waiver of § 24 of this Agreement.

§ 25
Definitions

Unless terms are separately defined in this Agreement, they have the meaning ascribed to them under the Hive-Down Agreement.

§ 26
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable, or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the economic purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

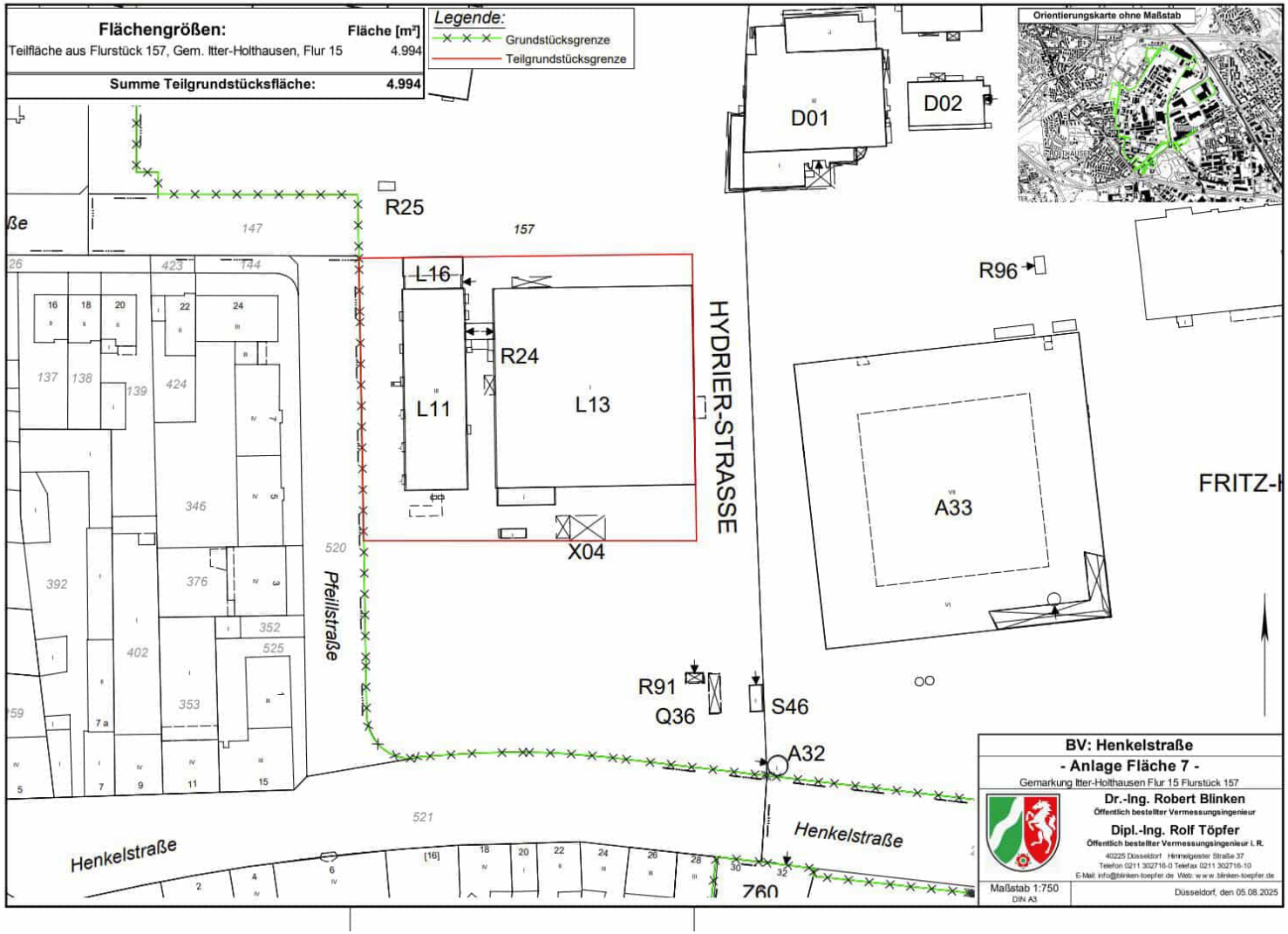
No.	Designation of the right	Designation of the property	Land Registry and Land Register District or District	Land Registry Sheet	Parcel	Plot	Site Plan of the partial plot area
1	Transfer of beneficial ownership of Parcel 186	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	8292	186	15	57 m² according to Site Plan no. 9
2	Transfer of beneficial ownership of Parcel 187	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	8292	187	15	10,616 m² according to Site Plan no. 9
3	Transfer of beneficial ownership of Parcel 185	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	8292	185	15	7,247 m² according to Site Plan no. 9
3	Transfer of beneficial ownership of the part of Parcel 104	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233	104	24	2,284 m² according to Site Plan no. 11
4	Transfer of beneficial ownership of the part of Parcel 108	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	108	2	16,346 m² according to Site Plan no. 9
5	Transfer of beneficial ownership of the part of Parcel 157	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233	157	15	4,994 m² according to Site Plan no.7

Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

No.	Designation of the right	Designation of the property	Land Registry and Land Register District or District	Land Registry Sheet	Lot	Plot	Site Plan of the partial plot area
6	Transfer of beneficial ownership of Parcel 181	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233	181	15	305 m² according to Site Plan no. 9
7	Transfer of beneficial ownership of the part of Parcel 183	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233	183	15	74,280 m² according to Site Plan no. 9
8	Transfer of beneficial ownership of the part of Parcel 194	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233	194	15	26,726 m² according to Site Plan no.9
9	Transfer of beneficial ownership of the part of Parcel 243	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	8806	243	17	1,146 m² according to Site Plan no. 10

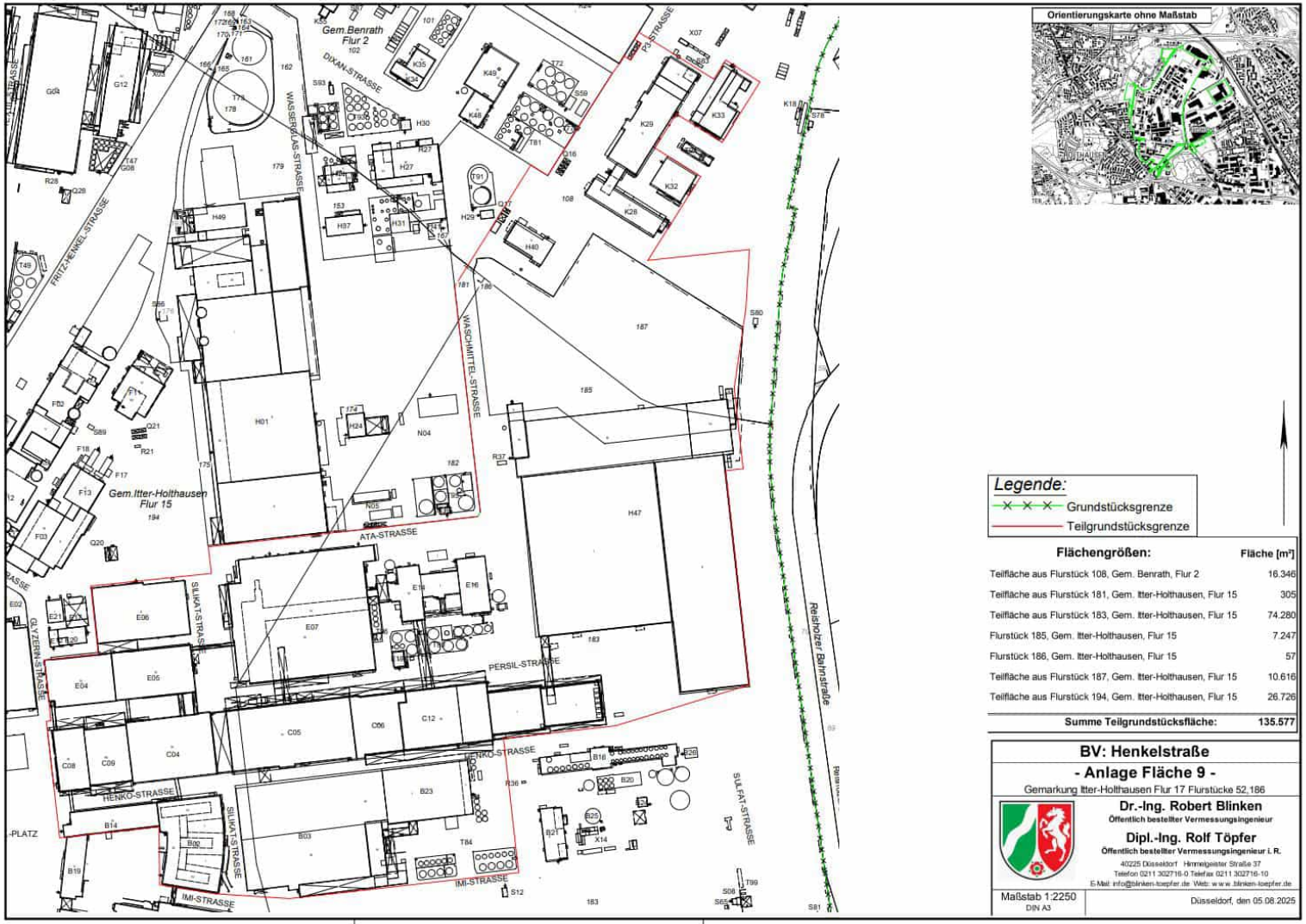
Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 7



Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 9



Flächengrößen:	Fläche [m²]
Teilfläche aus Flurstück 108, Gem. Benrath, Flur 2	16.346
Teilfläche aus Flurstück 181, Gem. Itter-Holthausen, Flur 15	305
Teilfläche aus Flurstück 183, Gem. Itter-Holthausen, Flur 15	74.280
Flurstück 185, Gem. Itter-Holthausen, Flur 15	7.247
Flurstück 186, Gem. Itter-Holthausen, Flur 15	57
Teilfläche aus Flurstück 187, Gem. Itter-Holthausen, Flur 15	10.616
Teilfläche aus Flurstück 194, Gem. Itter-Holthausen, Flur 15	26.726
Summe Teilgrundstücksfläche:	**135.577**

BV: Henkelstraße

- Anlage Fläche 9 -

Gemarkung Itter-Holthausen Flur 17 Flurstücke 52,186

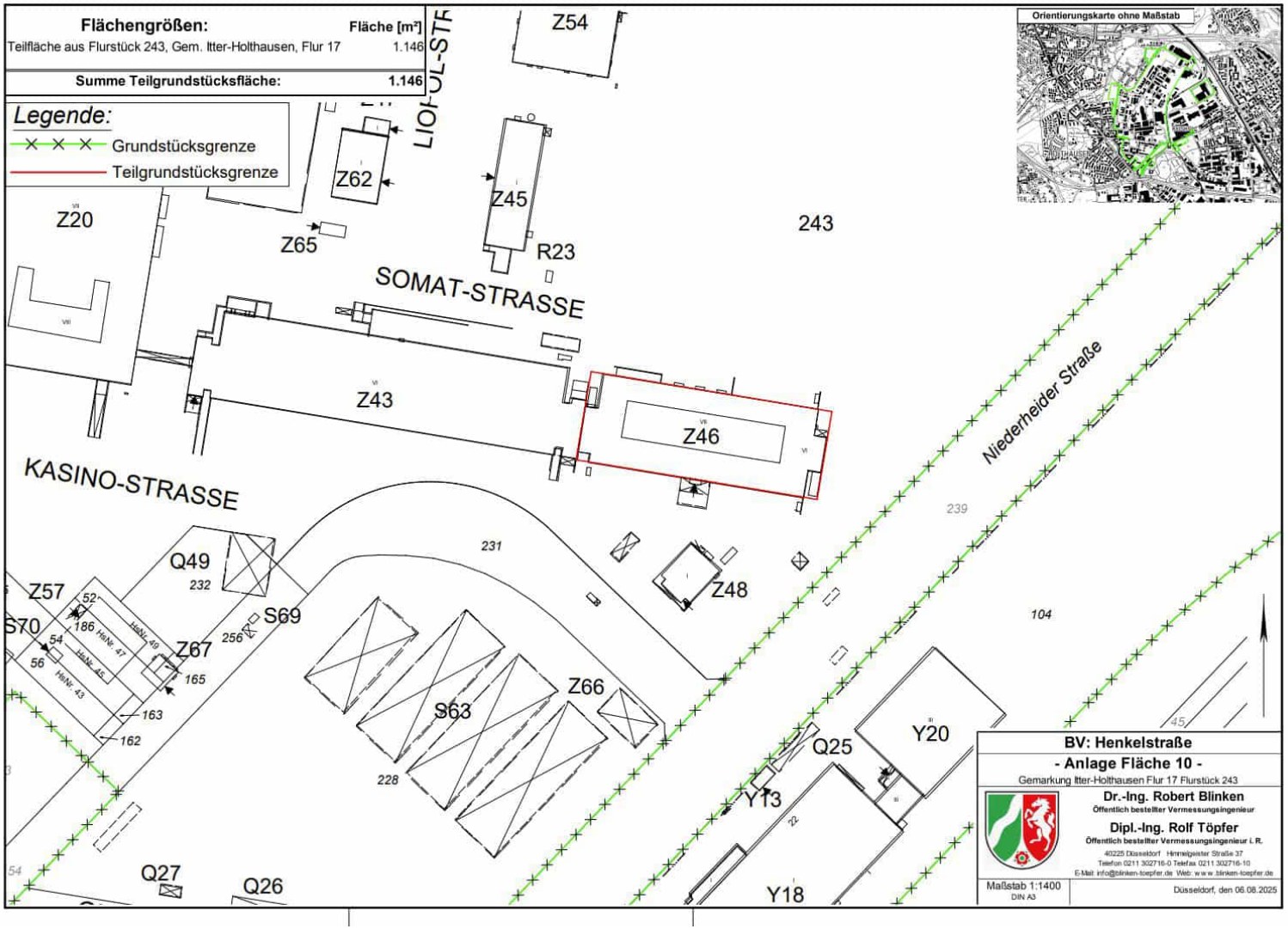
Dr.-Ing. Robert Blinken
Öffentlich bestellter Vermessungsingenieur
Dipl.-Ing. Rolf Töpfer
Öffentlich bestellter Vermessungsingenieur i. R.
40225 Düsseldorf Himmelgeister Straße 37
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Maßstab 1:2250 DIN A3

Düsseldorf, den 05.08.2025

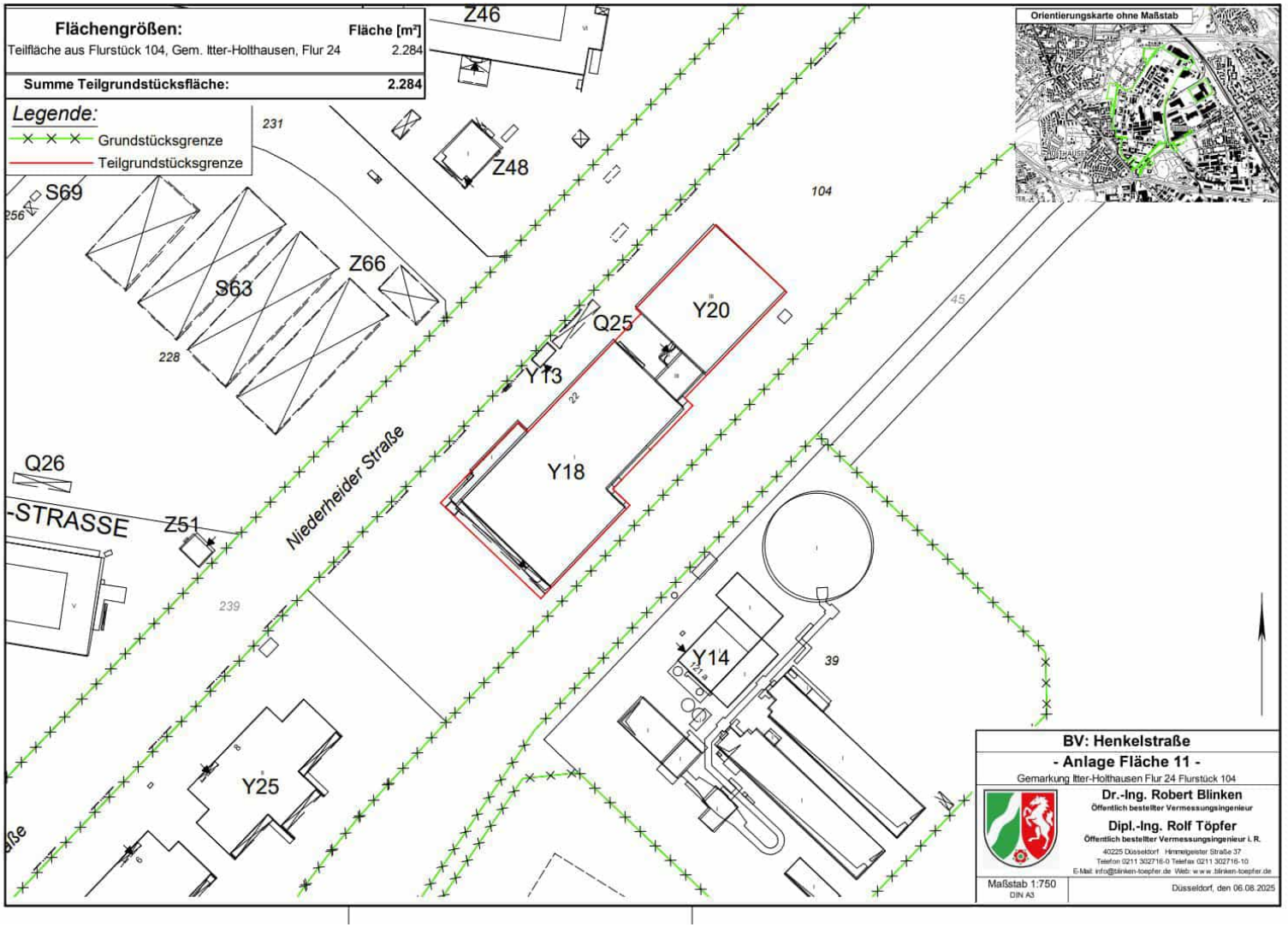
Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 10



Annex 8(1)(a).b – HCB Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 11



Annex 8(1)(a)(ii) – HCB Buildings and Infrastructure to be Hived Down

Annex 8(1)(a)(ii) – HCB Buildings and Infrastructure to be Hived Down

No.	Building	U-R	Building designation
1.	C12	HSE	Production Megaperls/ Powder
2.	B03	HSE	Liquid Factory Production
3.	Z46	HS	AWT - Laboratory Building, Lighthouse
4.	B02	HS	General laboratories
5.	L11	GRL	Research Institute for Packaging incl. Passage
6.	B14	HS	Textile Laboratory
7.	K33	HS	Laboratory and pilot plant building
8.	C05	HSE	Production Somat
9.	E04	HS	Multi-purpose building
10.	E05	HS	Office and workshop
11.	E06	HS	Central workshop
12.	K29	HS	Technical Center
13.	C04	HSE	Materials Management - Warehouse Packing/Raw Materials
14.	Y18	HS	Content Factory
15.	C09	HS	Stock Raw Materials
16.	Y20	HS	Aerosol Technology
17.	K28	HS	Multi-purpose building
18.	C06	HSE	Powder production
19.	H47	HSE	Central Warehouse Logistics 01
20.	B23	HSE	Production of liquid detergents
21.	C08	HS	Stock Raw Materials
22.	E07	HS	Office and production
23.	E14	HSE	Production Tower Powder Transport Verb. according to C12
24.	E15	HSE	Pump house and control room for T90
25.	E16	HSE	Production of atomization tower 20

26.	E19	HSE	Pump house and control room for T90
27.	H40	HS	Laboratory and administration building
28.	H50	HSE	High-bay warehouse
29.	K32	HS	Warehouse
30.	L13	GRL	Packaging Development Technical Center
31.	L16	GRL	Laundry building
32.	Q16	HS	Bicycle station
33.	Q17	HS	Bicycle station
34.	Q18	HS	Bicycle station
35.	R24	HS	Smoking station
36.	R37	HS	Smoking station
37.	S83	HSE	Dangerous goods containers
38.	T84	HSE	Tank Farm Raw Materials Liquid Factory
39.	T90	HSE	Tank Farm Raw Materials Powder Factory
40.	T96	HSE	Tank farm Raw materials Somat
41.	X04	GRL	Subcamp South
42.	X07	HS	Rack container storage
43.	R50	HS	Smoking station
44.	R51	HS	Smoking station

Annex 8(1)(a)(iv) – Central Infrastructure

Nr.	Central Infrastructure Facilities	Description and Delineation
1.	Power supply and power distribution systems	Centrally supplying energy units, in particular the associated pipeline / cable network and transformer stations up to the Transfer Point according to the Terms of Connection & Delivery Site Düsseldorf*.
2.	IT-/network components with central operation	This includes, in particular, switches, firewalls, server racks, fiber-optic networks, telephone networks (including for the reading of meters), and WiFi routers.
3.	Plant perimeter fence that shields the plant site / the chemistry park in Düsseldorf-Holthausen entirely	Fence facilities including video surveillance systems (among others cameras, motion detectors).
4.	Metering infrastructure for energy supply	For example, main energy meters and sub-meter components.
5.	Plant access points to the plant site / chemistry park in Düsseldorf-Holthausen (entrances / gates)	Access gates, turnstile systems, reception buildings, gatehouses, as well as weighing and inspection facilities that belong to the plant access points.
6.	General sewer infrastructure / plant sewerage	Entire sewer infrastructure, in particular the entire sewer system including all sewerage installations, insofar as these are not located inside / under buildings (cf. base pipes pursuant to DIN 1986-100, including the Transfer Point according to the Terms of Connection- & Delivery Site Düsseldorf*) or are located outside a building but serve exclusively as a connection between operating units of HCBCo or HATCo (internal operating sewers).
7.	Rail system (including railway tracks, switch houses, and scales)	The entire rail system together with its associated operating infrastructure is covered, in particular the actively usable tracks as well as tracks that are already disconnected from the rail network and the associated switch houses, signaling technology, and scales.
8.	Technical equipment and technical infrastructure in network rooms	Technical equipment and technical infrastructure located in network rooms and their connections to the remaining power and IT infrastructure of the Düsseldorf-Holthausen plant site.

9.	Charging stations for electric vehicles	In particular, charging infrastructure (e.g. charging columns).
10.	Pipe bridges	All Henkel energy pipe bridges. Energy pipe bridges are those pipe bridges over which at least one energy pipeline (incoming energy pipelines up to the first main measuring point) runs, irrespective of which additional other pipelines run over this pipe bridge.
11.	Steam networks	The steam network and the associated infrastructure for the operation of steam networks with 72 bar, 42 bar, 20 bar, and 4 bar are covered, up to the respective Transfer Point according to the Terms of Connection & Delivery Site Düsseldorf*.
12.	Condensate networks	Condensate networks together with the associated infrastructure for their central operation, according to the Terms of Connection & Delivery Site Düsseldorf*.
13.	Air networks	Networks for working air, control air, exhaust air and condensate exhaust air together with the associated infrastructure for the operation of the air networks, in each case up to the Transfer Point according to the Terms of Connection & Delivery Site Düsseldorf*.
14.	Gas networks	Gas networks, in particular natural gas networks, both low and high pressure, the network for highest-purity gases, the nitrogen network, including nitrogen generation plants, the hydrogen network, including hydrogen tanks, in each case up to the Transfer Point according to the Terms of Connection & Delivery Site Düsseldorf*.
15.	Water and wastewater networks	Pipeline networks and associated infrastructure for the operation of networks for return water, for cooling tower water, in particular flow and return flow, fully demineralized water, service water, and drinking water, in each case up to the Transfer Point according to the Terms of Connection & Delivery Site Düsseldorf*.

16.	Cross-building fire alarm systems and cross-building components of the fire-fighting infrastructure	Central alarm and fire alarm systems as well as hazard detection devices and the associated infrastructure, in particular cross-building fire alarm control centers and fire alarm devices. Fire alarm devices that are located in a building and are intended exclusively for that building (e.g., fire and smoke detectors) are not Central Infrastructure Facilities. Cross-building components of the fire-fighting infrastructure include, in particular, water reservoirs and foam provisions that supply fire-fighting devices in multiple buildings. Fixed fire-fighting systems (e.g., foam systems and sprinklers) located in buildings are not Central Infrastructure Facilities.
17.	Photovoltaic systems	Photovoltaic systems on the roofs of structures or on open areas.
18.	Central building control	Building management technology used for the central control of building control systems. Decentralized building control systems and their associated technical infrastructure are not Central Infrastructure Facilities.
19.	Cooling supply system north (*Kälteverbund Nord*) & cooling supply system south (*Kälteverbund Süd*)	Infrastructure belonging to the cooling supply system north (*Kälteverbund Nord*) & cooling supply system south (*Kälteverbund Süd*), in particular pipeline networks and other associated technical infrastructure and installations. Chilled-water pipelines and other associated technical infrastructure that are solely relevant for the supply within a building are not Central Infrastructure Facilities.
20.	In-building radio (internal)	Technical equipment required for the operation of the in-building radio.
21.	Public siren warning system	Technical equipment required for the operation of the public siren warning system.
22.	Elevator emergency call system	Fiber-optic network of the elevator emergency call system including the emergency call systems.
23.	Time recording system hardware	Hardware that forms part of the centrally administered time recording system for working time by Henkel KGaA.

***Excerpt Terms of Connection & Delivery Site Düsseldorf**
Transfer Point electrical energy supply: • Unless otherwise agreed in an individual case, the Transfer Point for electrical energy is located downstream of the NH fused load disconnector of the main low-voltage distribution.
Transfer Point for pipeline-bound media: • Ongoing supply: o The Transfer Point is located at the latest immediately downstream of the meter. If no meter is present or the meter is located inside the building, then for primarily buried pipelines of the energy supplier, the Transfer Point is the building's outer edge or the ground exit at the building (the point that is first passed in the direction of flow from the energy supplier is decisive). If no meter is present or the meter is located inside the building, then for pipelines of the energy supplier located on pipe bridges and in pipe ducts, the Transfer Point is the building's outer edge. In the natural gas and nitrogen network, the Transfer Point is located immediately downstream of the transfer station. o If, beyond the building edge, the energy supplier has installed a pipeline to supply another building, the Transfer Point is defined as in the preceding point. As a rule, the Transfer Point of the cooling water return flow is at the level of the Transfer Point of the flow. Due to the circulatory operation of the cooling water system, for the return flow (energy customer => energy supplier) the transfer boundary of the flow (energy supplier => energy customer, definition of the Transfer Point as described in the preceding point) applies correspondingly to the return flow. • Return delivery: o The Transfer Point is located at the earliest immediately upstream of the meter via which the feed-in into the return network takes place. If no meter is present or the meter is located inside the building, then for primarily buried pipelines of the energy supplier, the Transfer Point is the building's outer edge or the ground entry at the building. If no meter is present or the meter is located inside the building, then for pipelines located on pipe bridges and in pipe ducts, the Transfer Point is the meter or the building's outer edge. In each case, the point that is first passed in the direction of flow from the energy customer is decisive.
Transfer Point wastewater: • The Transfer Point is located at the building edge. If the wastewater pit / sampling point is located outside the building, then the Transfer Point is located at the outlet of the wastewater pit / sampling point.

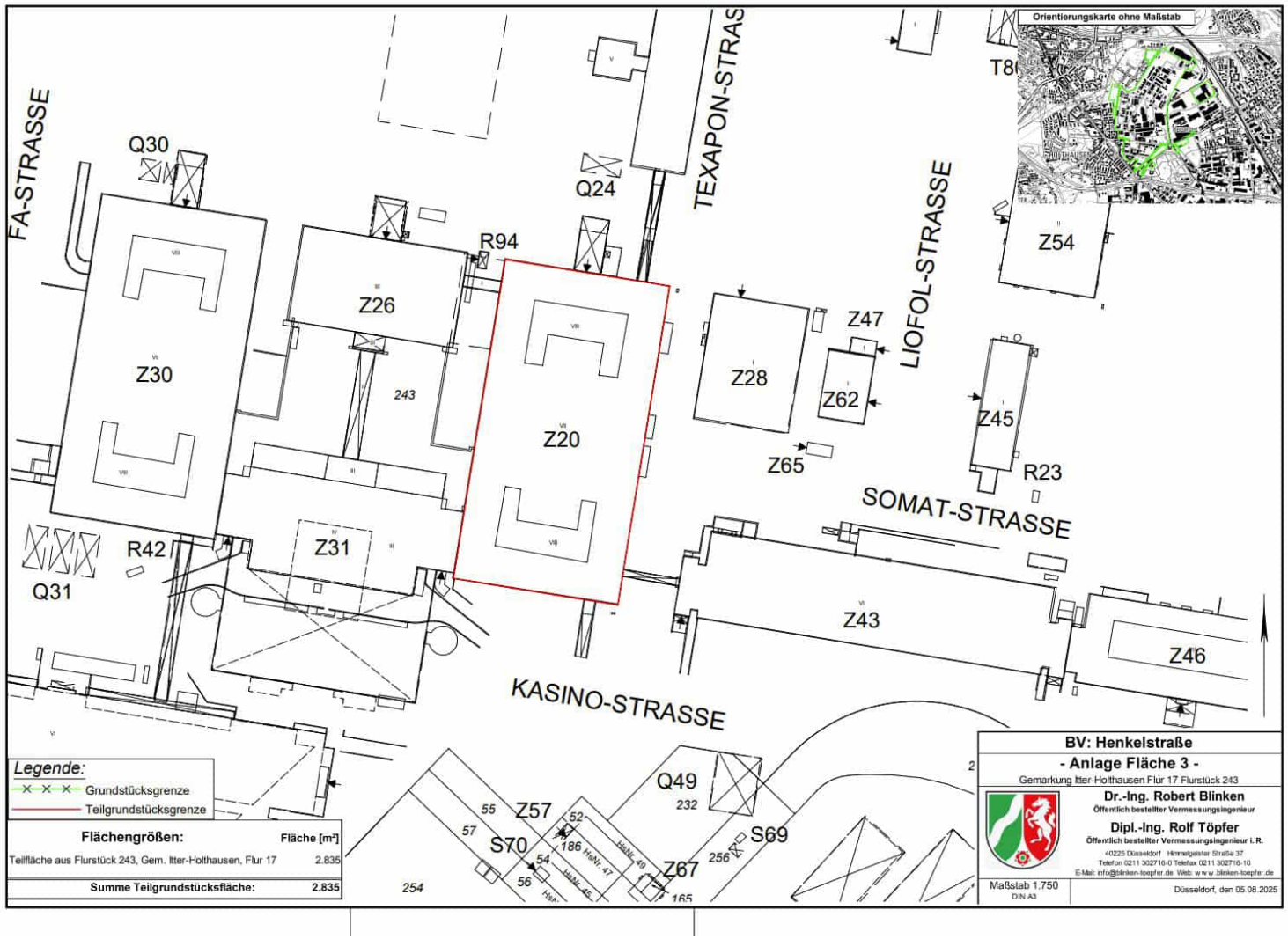
Annex 8(1)(b).a – Site Subplots of Jointly Owned Real Estate at Holthausen to be Hived Down

Annex 8(1)(b).a – Site Subplots of Jointly Owned Real Estate at Holthausen to be Hived Down

No.	Designation of the right and size of the fraction	Designation of the property	Land Registry/District	Land Registry Sheet	Lot	Plot	Number of employees / Site Plan of the partial plot area
1	Qualified right of shared use to the extent: $\frac{375}{973} \approx 39\%$	Building Z20 Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf / Itter-Holthausen	8806	243	17	As of 31.12.2025: 375 HCB employees Total: 2,835 m² according to site plan no. 3
2	Qualified right of shared use to the extent: $\frac{222}{581} \approx 38\%$	Building A33 Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf / Itter-Holthausen	1233	194	15	As of 31.12.2025: 222 employees HCB Total: 4,319 m² according to site plan no. 4

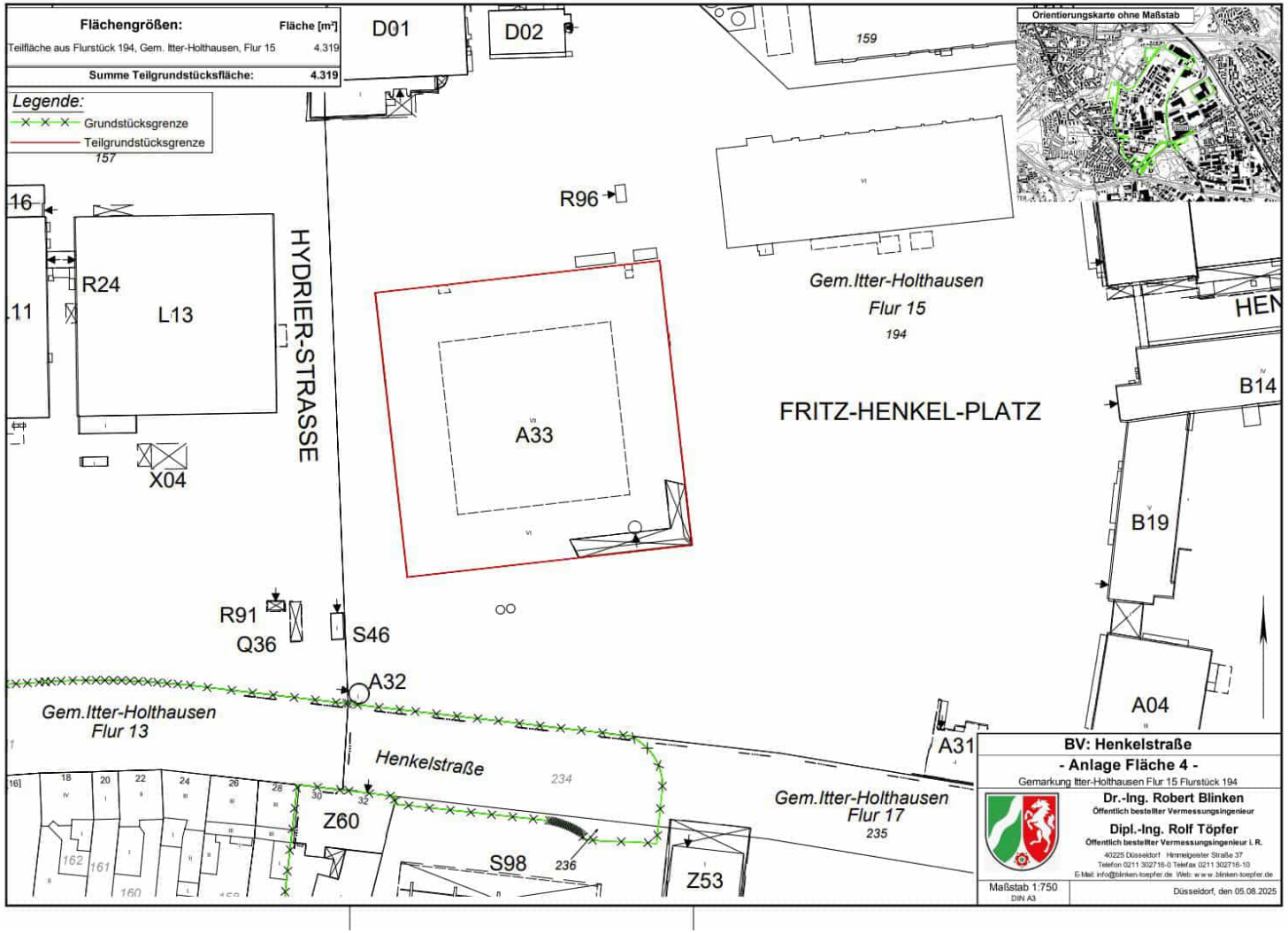
Annex 8(1)(b).a – Site Subplots of Jointly Owned Real Estate at Holthausen to be Hived Down

Site Plan 3



Annex 8(1)(b).a – Site Subplots of Jointly Owned Real Estate at Holthausen to be Hived Down

Site Plan 4



Annex 8(1)(b).b – Usage Agreement for Jointly Owned Real Estate Holthausen

Usage Agreement
on Qualified Right of Joint Use for Jointly Owned Real Estate Holthausen

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares under German law (*Kommanditgesellschaft auf Aktien)* with its business address at Henkelstraße 67, 40589 Düsseldorf, Germany, and registered in the commercial register of the District Court of Düsseldorf under HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Consumer Brands GmbH**, a limited liability company under German law (*Gesellschaft mit beschränkter Haftung*) with its business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the District Court of Düsseldorf under HRB 85515 ("**HCBCo**")

Annex 8(1)(b).b – Usage Agreement for Jointly Owned Real Estate Holthausen HCB

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Annex 8(1)(b).b – Usage Agreement for Jointly Owned Real Estate Holthausen HCB

Preamble

(1) The operating activities of the business units "Henkel Consumer Brands" ("**HCB Business Unit**") and "Henkel Adhesive Technologies" ("**HAT Business Unit**"), which are directly operated by Henkel KGaA, are each to be transferred to a business-unit-specific company. In a first step, the HCB Business Unit and the HAT Business Unit previously operated by Henkel KGaA itself are to be hived down into two separate subsidiaries in accordance with Section 123 para. 3 no. 1 of the German Corporate Reorganization Act ("**Hive-Down**"; the agreement concluded for the implementation thereof being the "**Hive-Down Agreement**"). The Hive-Down becomes effective upon entry in the Commercial Register of Henkel KGaA ("**Closing Date**") but applies with retrospective economic effect to January 1, 2026, 00:00 ("**Hive-Down Effective Date**"). In accordance with Section 20(5), first sentence and (6), first and second sentences of the German Corporate Reorganization Tax Act (UmwStG), the transfer date for tax purposes for the transfer of the assets to be hived down is December 31, 2025, 24:00 ("**Transfer Date for Tax Purposes**"). Immediately following the Hive-Down, the HCB Business Unit and the HAT Business Unit will be temporarily leased back to Henkel KGaA by means of a business lease as defined in Section 292 para. 1 no. 3 of the German Stock Corporation Act (**AktG**).

(2) Henkel KGaA shall grant HCBCo in § 8(1)(b) of the Hive-Down Agreement and in accordance with this Agreement a permanent and proportional qualified right of use ("**Qualified Right of Joint Use**", together the "**Qualified Rights of Joint Use**") that cannot be revoked by ordinary termination to each one of the subareas of the Düsseldorf-Holthausen site that are specified in more detail in the site plans attached as Annex8(1)(b).a to the Hive-Down Agreement, including the buildings Z20 ("**Subarea Z20**", the respective Qualified Right of Joint Use "**Qualified Right of Joint Use Z20**") and A33 ("**Subarea A33**", the respective Qualified Right of Joint Use "**Qualified Right of Joint Use A33**") located thereon and used jointly by HCBCo and Henkel KGaA. The Subarea Z20 and the Subarea A33 will hereinafter be referred to as "**Jointly Owned Real Estate Holthausen**". Through the Qualified Rights of Joint Use, Economic Ownership of the Jointly Owned Real Estate Holthausen is transferred proportionately to HCBCo **(**Joint Economic Ownership**).**

(3) With regard to the further structure of the rights and obligations in relation to the Jointly Owned Real Estate Holthausen, Henkel KGaA and HCBCo (Henkel KGaA and HCBCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement"**:

§ 1
Transfer of Use

(1) In accordance with § 8(1)(b) of the Hive-Down Agreement, Henkel KGaA shall grant HCBCo shared use of the Jointly Owned Real Estate Holthausen, including (i) all essential components within the meaning of Section 94 of the German Civil Code ("**BGB**"), in particular buildings and facilities, provided that they are not Central Infrastructure within the meaning of Section 1(5) of this agreement and (ii) all related rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights in rem, as well as corresponding obligations in rem related to the property. The Qualified Rights of Joint Use also covers buildings Z20 and A33, each including (i) their essential components within the meaning of Section 94 para. 2 BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within these structural installations (in particular sewerage, electricity, water (drinking water, fully demineralized water, service water, water for cooling tower, waste water, return water), telecommunications, steam, gas and nitrogen supply, as well as pressure, working-air, control-air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure within the meaning of Section 1(4) of this agreement. Accessories within the meaning of Section 97 BGB ("**Accessories**") on Jointly Owned Real Estate Holthausen are not subject to the respective Qualified Right of Joint Use unless otherwise specified in the preceding sentence.

(2) Benefits and burdens relating to the Jointly Owned Real Estate Holthausen will be allocated proportionately to the Contracting Parties from the Closing Date with retroactive economic effect as of the Hive-Down Effective Date, or will be borne by them proportionately. Henkel KGaA grants HCBCo joint ownership of the Jointly Owned Real Estate Holthausen. In accordance with the more detailed provisions of Annex 8(1)(b).b to the Hive-Down Agreement, the share of use of Subarea Z20 or Subarea A33 corresponds to the ratio between the HCB Transferring Employees using the building Z20 or the building A33 on the Transfer Date for Tax Purposes and the remaining Henkel KGaA employees using the respective building on the Transfer Date for Tax Purposes ("**Share of Use of Subarea Z20**" or "**Share of Use of Subarea A33**"**).** The costs and expenses associated with the Holthausen Subarea Z20 or the Subarea 33 will be borne by HCBCo in proportion to the Share of Use of Subarea Z20 or Subarea

A33 respectively; the remaining share of the costs and expenses will be borne by Henkel KGaA. The provisions of Sections 741 et seq. BGB also apply.

(3) Any change or significant expansion of the previous use of the Jointly Owned Real Estate Holthausen can only be decided unanimously. The Contracting Parties are obligated to agree to such a change or significant expansion of the previous use if the change or significant expansion does not conflict with any legitimate interests.

(4) The transfer of use does not include Central Infrastructure located on the Jointly Owned Real Estate Holthausen within the meaning of § 8(1)(a)(iv) of the Hive-Down Agreement ("**Central Infrastructure**"). The Central Infrastructure remains the sole legal and Economic Property of Henkel KGaA. As the owner, Henkel KGaA shall be entitled to utilize the Central Infrastructure as it sees fit, in particular to operate, use, expand or dismantle it. With the consent of HCBCo, Henkel KGaA will also be entitled to construct new Central Infrastructure on the Jointly Owned Real Estate Holthausen. HCBCo may only refuse its consent for good cause. Henkel KGaA shall bear all the costs associated with the operation, maintenance, reconstruction, expansion or dismantling of the Central Infrastructure. This also includes, in particular, the traffic safety obligations associated with the Central Infrastructure.

(5) Jointly Owned Real Estate Holthausen, including

(a) all essential components within the meaning of Section 94 BGB, in particular buildings and facilities, provided that they are not Central Infrastructure,

(b) all related rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights in rem, as well as corresponding obligations in rem related to the property, and

(c) buildings Z20 and A33, each including (i) their essential components within the meaning of Section 94 para. 2 BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity, water (drinking water, fully demineralized water, service water, water for cooling tower, waste water, return water), telecommunications, steam, gas and nitrogen supply, as well as pressure, working-air, control-air and exhaust air

infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure,

is attributable for commercial and tax purposes to HCBCo in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33. Therefore, the economic assets that form part of the Qualified Rights of Joint Use are, each in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33 respectively, accounted for by HCBCo in this amount for commercial and tax purposes.

§ 2
Start of the Qualified Rights of Joint Use

Use will be granted on the Closing Date with retroactive economic effect as of the Hive-Down Effective Date.

§ 3
Consideration

The granting of the right of use is made within the context of the Hive-Down in return for the granting of shares in HCBCo as specified in § 48(1) of the Hive-Down Agreement. HCBCo owes no further consideration for the transfer of use.

§ 4
Rights of Way for Access to the Jointly Owned Real Estate Holthausen

(1) HCBCo and its employees are entitled, where necessary, to use all paths and routes, both those that exist now and those that will be created in the future, on the Düsseldorf-Holthausen site that are owned by Henkel KGaA to access the Jointly Owned Real Estate Holthausen, as long as the usage has not been temporarily or permanently prohibited, for example via signage or barriers. This includes, in accordance with the more detailed provisions of § 4(2) of this Agreement, the right to use all suitable access routes on foot, by bicycle and by motor vehicles of all kinds as paths and access routes to and from the Jointly Owned Real Estate Holthausen, as well as the right to grant authorized tenants, visitors and other users the necessary extent of use. Henkel KGaA may specify certain traffic routes as access routes and certain types of transport, taking into account the interests of HCBCo. This does not affect Henkel KGaA’s opportunity of use as the owner. Use of these routes with motor vehicles is only permitted within

the scope of the general restrictions, in particular height and weight restrictions for motor vehicles.

(2) Henkel KGaA is entitled for objective reasons to reasonably restrict the type or number of motor vehicles driven onto or parked on the Düsseldorf-Holthausen site by HCBCo or its employees, agents, suppliers, authorized tenants, visitors and other users. Objective reasons exist in particular if the restriction is necessary to avert danger or maintain security on the Düsseldorf Holthausen site, to avoid capacity bottlenecks with regard to the available parking spaces, to comply with legal requirements or official orders, or to maintain orderly operations.

(3) As the owner, Henkel KGaA is obligated to permanently maintain and keep in good condition the transport links it has built and for which it is responsible in the Jointly Owned Real Estate Holthausen. In this respect, Henkel KGaA is solely responsible for ensuring traffic safety with regard to these transport links and access to the Jointly Owned Real Estate Holthausen.

§ 5
Utility Easement Rights for Supplying the Jointly Owned Real Estate Holthausen

Henkel KGaA is entitled to lay, own, use, maintain and, where appropriate, replace at its own expense all lines and conduits located on the Jointly Owned Real Estate Holthausen that are required to supply utilities to and dispose of waste from the Jointly Owned Real Estate Holthausen, as well as from all other (sub)areas of the plant site Düsseldorf-Holthausen and the (sub)areas of other users of the chemistry park Düsseldorf-Holthausen (in particular sewerage, electricity, water (drinking water, fully demineralized water, service water, water for cooling tower, waste water, return water), telecommunications, steam, gas and nitrogen supply, as well as pressure, working-air, control-air and exhaust air infrastructure), including the associated technically appropriate equipment (in particular inspection chambers, shut-off valves and similar). § 7(1) remains unaffected.

§ 6
Cooperation

The contracting parties shall cooperate in the spirit of trust and partnership at all times with regard to the joint use of the Jointly Owned Real Estate Holthausen and undertake to provide mutual support for the purposes of proper management.

§ 7
Maintenance

(1) The Contracting Parties are jointly obligated to maintain the Jointly Owned Real Estate Holthausen, including any supply lines and installations associated with the land and buildings, in proper condition at all times and to support each other to the best of their ability in this regard. For the maintenance of the Jointly Owned Real Estate Holthausen, including any supply lines allocated to Subarea Z20 or Subarea A33, any maintenance costs incurred will be borne by HCBCo in proportion to the Share of Use of Subarea Z20 or Subarea A33; the remaining share of the maintenance costs will be borne by Henkel KGaA.

(2) Management of the jointly used parts of the property and buildings, including the essential components within the meaning of Section 94 BGB, the supply lines/installations and the accessories, in each case insofar as they are part of the Qualified Rights of Joint Use, is the responsibility of Henkel KGaA, which also acts on behalf of HCBCo.

(3) The supply and disposal lines and conduits leading to the Jointly Owned Real Estate Holthausen are part of the overall line and conduit network of the Düsseldorf-Holthausen site. Henkel KGaA is obligated to inspect at its own expense the lines and conduits up to the transfer stations in the respective buildings and installations, or up to the point of entry into the building if there are no transfer stations, and to maintain and repair them if necessary.

§ 8
Investments

(1) Decisions on replacement and expansion investments, including the decision about the change of structural installations that belong to the Jointly Owned Real Estate, in particular the (partial) shut down or demolition, will be made by mutual agreement between the Contracting Parties. Insofar as replacement and expansion investments are part of normal business operations in terms of their nature and scope, Henkel KGaA will have sole discretion in this regard; this also includes the authority of Henkel KGaA to represent HCBCo vis-à-vis third parties. The costs of replacement and expansion investments will be borne by HCBCo in proportion to the Share of Use of Jointly Owned Real Estate Holthausen; the remaining share of the costs will be borne by Henkel KGaA.

(2) Should replacement and expansion investments or changes to structural installations within the meaning of Section 8(1) of this agreement necessitate the conversion or new

construction of Central Infrastructure, HCBCo shall bear the resulting costs in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33. Henkel KGaA will bear the remaining share of the costs.

§ 9
Traffic Safety and Other Obligations

The obligations relating to traffic safety, maintenance and upkeep, as well as the fulfillment of other obligations under public law, will be borne jointly by the Contracting Parties from the Closing Date. The costs incurred for this will be borne by HCBCo in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33; the remaining share of the costs will be borne by Henkel KGaA. § 1(4) of this Agreement remains unaffected.

§ 10
Insurance Cover, Insurance Benefits

(1) The Contracting Parties are jointly obligated to maintain insurance coverage for the Jointly Owned Real Estate Holthausen in accordance with proper management practices. The Contracting Parties may agree to include HCBCo in the existing insurance framework agreements with Henkel KGaA. The costs incurred for the insurance coverage will be borne by HCBCo in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33; the remaining share of the costs will be borne by Henkel KGaA.

(2) Insurance benefits provided on the basis of the existing insurance coverage are payable to HCBCo in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33.

§ 11
Reconstruction

(1) If the structural installations of the Jointly Owned Real Estate Holthausen are destroyed in whole or in part, the Contracting Parties shall at least be jointly obligated to remove the ruins and to restore the site to a proper condition. The costs incurred for this will be

borne by HCBCo in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33; the remaining share of the costs will be borne by Henkel KGaA.

(2) The Contracting Parties shall jointly decide on the timing, nature and scope of any reconstruction work.

§ 12
Condition of the Items Used, Warranty Rights

Henkel KGaA grants HCBCo the right to use the Jointly Owned Real Estate Holthausen in the condition it is in at the beginning of the transfer of use. The condition is known to HCBCo, which considers it to be in good order and fit for purpose. Henkel KGaA is hereby expressly excluded from liability for any material defects and/or defects of title.

§ 13
Operating Costs, Charges Under Public Law

(1) The ongoing operating costs, in particular for heating, electricity, gas and water supply, road cleaning fees, drainage, refuse collection, inspections required under public law and all similar expenses, as well as any charges, taxes, levies and contributions incurred under public law for the Jointly Owned Real Estate Holthausen will be borne by HCBCo in proportion to the Share of Use of Subarea Z20 or the Share of Use of Subarea A33; the remaining share will be borne by Henkel KGaA. Insofar as levies or operating costs are fulfilled or paid uniformly by Henkel KGaA for the entire site in Düsseldorf-Holthausen, including the Jointly Owned Real Estate Holthausen, HCBCo shall reimburse Henkel KGaA for the amount proportionate to its respective Share of Use.

(2) Claims for reimbursement and obligations to make additional payments for taxes or operating costs relating to the period up to the Hive-Down Effective Date will be due to or borne by Henkel KGaA. Insofar as claims for reimbursement and obligations to make additional payments relate to the period after the Hive-Down Effective Date, HCBCo is entitled to these in proportion to the Share of Use of Subarea Z20 or the Share of Use

of Subarea A33; the remaining share will be borne by Henkel KGaA or borne by it in the corresponding proportion.

§ 14
Transfer of Use to Third Parties

(1) The Contracting Parties shall jointly decide on the not only short-term transfer (against payment or free of charge) of the Qualified Right of Joint Use Z20 or the Qualified Right of Joint Use A33 and the assignment (including partial assignment, against payment or free of charge) of a Right of Use to third parties, and any disposal of the Jointly Owned Real Estate Holthausen. The Parties may only refuse consent to the transfer of use to third parties, whether against payment or free of charge, for good cause. In the event of a lease of areas that form part of Subarea Z20 or Subarea A33, the internal distribution of benefits and burdens between Henkel KGaA and HCBCo in connection with such third party leases is based on the Share of Use of the Subarea Z20 or the Share of Use of Subarea A33.

(2) The other Contracting Party hereby agrees to any transfer of the Qualified Right of Joint Use Z20 or of the Qualified Right of Joint Use A33, lease and/or other transfer of use to a third party affiliated with one of the Contracting Parties or its successor(s) under company law within the meaning of Section 15 AktG. However, the Contracting Party is obligated to inform the other Contracting Party in writing in advance in all cases.

(3) Any leases with third parties in the Jointly Owned Real Estate Holthausen will remain unaffected by the granting of the Qualified Right of Joint Use. The leases will be continued by Henkel KGaA in an external relationship. HCBCo agrees to this continuation. Section 14(1) Sentence 3 applies accordingly.

§ 15
Damage

The Contracting Parties are each obligated to remedy any damage arising from the exercise of their rights under this Agreement without delay and regardless of fault – unless such damage is solely attributable to the other Contracting Party – or, if this is not possible, to compensate for such damage in monetary terms.

§ 16
Duty to Tolerate

The Contracting Parties are mutually obligated to tolerate all emissions and other disturbances arising as a result of the business operations of the other Contracting Party, provided that the nature and scope of these are attributable to the ordinary course of business.

§ 17
Right to Information

The Contracting Parties are mutually obligated to provide each other with all information concerning the Jointly Owned Real Estate Holthausen that is necessary or expedient for their respective business operations.

§ 18
Parking Spaces

Henkel KGaA will provide HCBCo with the number of car parking spaces that will be determined for HCBCo's share of Subarea Z20 or Subarea A33 in accordance with the authorities' usual approval practice. HCBCo shall bear the costs of maintaining and repairing the relevant parking spaces in the amount of the Share of Use of Subarea Z20 or the Share of Use of Subarea A33; the remaining share will be borne by Henkel KGaA.

§ 19
Legal Succession

All contractual obligations assumed from or in connection with the rights agreed above (including any ancillary obligations) will be imposed accordingly on any legal successors of the Contracting Parties. The legal successors will be obligated to pass on the obligations to be assumed in the same way.

§ 20
Term and Termination

(1) This Agreement is concluded for an indefinite period of time. The right to ordinary termination is excluded.

(2) The right to terminate the Agreement for cause without notice, even of only a singular Qualified Right of Joint Use by means of a written declaration to the respective other

Contracting Party remains unaffected. Insofar as Henkel KGaA exercises its right to terminate the Agreement without notice for good cause, it shall pay HCBCo reasonable compensation in the amount of the respective Share of Use attributable to HCBCo at the time of termination, including

(a) all essential components within the meaning of Section 94 BGB, in particular buildings and facilities, provided that they are not Central Infrastructure,

(b) all related rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights in rem, as well as corresponding obligations in rem related to the property, and

(c) buildings Z20 and A33, each including (i) their essential components within the meaning of Section 94 para. 2 BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity, water (drinking water, fully demineralized water, service water, water for cooling tower, waste water, return water), telecommunications, steam, gas and nitrogen supply, as well as pressure, working-air, control-air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure.

In the event of the termination of the Qualified Right of Joint Use, the Contracting Parties are obligated to return the Jointly Owned Real Estate Holthausen, or in the event of the termination of only a singular Qualified Right of Joint Use the respectively affected Subarea Z20 or A33, in a proper condition.

§ 21
Written Form

Amendments and additions to this Agreement require the written form in order to be effective. This also applies to the cancellation, amendment or waiver of § 21 of this Agreement.

§ 22
Definitions

Insofar as terms are not independently defined in this Agreement, they have the meaning ascribed to them in the context of the Hive-Down Agreement.

§ 23
Severability Clause

Should one or more provisions of this Agreement be invalid or unenforceable, or be deemed invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. In this case, the Parties shall agree on a valid and enforceable provision or provisions that come(s) as close as possible to the economic intent of the Parties. The same applies for any unintentional gaps in this Agreement.

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Annex 8(2)(a) – HCB Real Estate Owned by Henkel KGaA

Annex 8(2)(a) – HCB Real Estate Owned by Henkel KGaA

No.	Designation of the property	Land Registry / District Court	Land Registry Volume	Land Registry Sheet	Land Register District / District	Lot	Plot	Area
1	Building and open space, Hentrichstraße 21	District Court Krefeld	n/a	2011	Linn	65	17	9,037 m²
2	Building and open space Hentrichstraße 25	District Court Krefeld	n/a	183	Linn	6	17	4,902 m²
3	Building and open space Hentrichstraße 25	District Court Krefeld	n/a	183	Linn	7	17	5,500 m²
5	Traffic area, forest area, water area, Botschenbruch	District Court of Viersen	n/a	1947	Süchteln	86	5	38,014 m²
6	Slope, agricultural land	District Court of Ansbach	n/a	4681	Wassertrüdingen	2388/1	n/a	1,404 m²
7	Near Martha-Schwarzkopf-Straße, building and open space	District Court of Ansbach	n/a	4681	Wassertrüdingen	2469/7	n/a	6,956 m²
8	Martha-Schwarzkopf-Straße 10, building and open space, agricultural land	District Court of Ansbach	n/a	4681	Wassertrüdingen	2519	n/a	120,638 m²
9	Stockau, traffic area	District Court of Ansbach	n/a	4681	Wassertrüdingen	2519/2	n/a	355 m²
10	Close to Wasserwerkstraße, uncultivated land, traffic area	District Court of Ansbach, Zwst. Dinkelsbühl	110	3923	Wassertrüdingen	2469/16	n/a	4,742 m²
11	Spitzenhoferin, forest area, agricultural area	District Court of Ansbach	n/a	5107	Wassertrüdingen	2424	n/a	20,576 m²
12	Spitzenhoferin, recreation area, agricultural area	District Court of Ansbach	n/a	5143	Wassertrüdingen	2427	n/a	6,856 m²

Annex 8(2)(c) – HCB Real Estate Not Owned by Henkel KGaA

No.	Planon contract number	Name of the right (contract name and date)	Landlord / lessor / contractual partner	Postal address of the property	Description
1	RE 10709	Rental agreement dated 30.10./03.11.2020	Bringezu Immobilien GmbH & Co. KG	Ruhrstr. 19, Hamburg	9,360 m²
2	RE 10709-P	Rental agreement dated 30.10./03.11.2020	Bringezu Immobilien GmbH & Co. KG	Ruhrstr. 19, Hamburg	Pitches

Annex 9(2)(a) – HS Infrastructure Building Cost Centers for HCB Qualified Right of Use at Düsseldorf-Holthausen

Cost center numbers from the accounting system of Henkel KGaA:

Building	Cost center no.
Z46	6538850001
B02	6538920001
B14	6538930001
K33	6538520001
E04	6534200001
E05	6533200001
E06	6534210001
K29	6538510001
Y18	6538820001
C09	6533080001
Y20	6538960001
K28	6538500001
C08	6533090001
E07	6533300001
H40	6538540001
K32	6538550001
Q16	6572400001
Q17	6572400001
Q18	6572400001
R24	6572400001
R37	6572400001
R50	6572400001
R51	6572400001

Annex 9(2)(b) – HS Infrastructure Building Cost Centers for Jointly Owned Real Estate at Holthausen

Cost center numbers from the accounting system of Henkel KGaA:

Building	**Cost center no.**
Z20	6539040001
A33	6539100001

Annex 11(1) – HCB Industrial Property Rights to be Hived Down

I. Trademark Rights

Case number internal database extracted from Unycom Pro:

No.	Case number internal database
1	1902T50001 CH
2	1902T50001 DE
3	1902T50001 GB
4	1902T50001 GB01
5	1902T50001 JP
6	1902T50001 TN01
7	1902T50001 TR
8	1902T50001EU
9	1902T50001WO 02
10	1902T50001WOA M02
11	1902T50001WOA T02
12	1902T50001WOA Z02
13	1902T50001WOB A02
14	1902T50001WOB G02
15	1902T50001WOB X02
16	1902T50001WOC H02
17	1902T50001WOC Z02
18	1902T50001WOD E02
19	1902T50001WOD Z02
20	1902T50001WOE E02
21	1902T50001WOE G02
22	1902T50001WOF R02
23	1902T50001WOG E02
24	1902T50001WOH R02
25	1902T50001WOH U02
26	1902T50001WOIT 02
27	1902T50001WOK G02
28	1902T50001WOK Z02
29	1902T50001WOLI 02
30	1902T50001WOL T02
31	1902T50001WOL V02
32	1902T50001WOM A02
33	1902T50001WOM C02
34	1902T50001WOM D02
35	1902T50001WOM E02
36	1902T50001WOM K02
37	1902T50001WOP T02
38	1902T50001WOR O02
39	1902T50001WOR S02
40	1902T50001WOS D02
41	1902T50001WOSI 02

42	1902T50001WOSK02
43	1902T50001WOSM02
44	1902T50001WOTJ02
45	1902T50001WOTM02
46	1902T50001WOUA02
47	1902T50001WOUZ02
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49	1902T50006 NO
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51	1903T50019 DE03
52	1904T50002 DE
53	1904T50002 DE01
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57	1904T50002WO01
58	1904T50002WOAT01
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70	1904T50002WORS01
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72	1904T50002WOSK01
73	1905T50003 AE01
74	1905T50003 BI01
75	1905T50003 DE
76	1905T50003 DE02
77	1905T50003 IL01
78	1905T50003 KW01
79	1905T50003 OM01
80	1905T50003 PL01
81	1905T50003 PY02
82	1905T50003 QA01
83	1905T50003 RW01
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86	1905T50003 YE01
87	1905T50003 ZA01
88	1905T50003WO01
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171	1905T50006 DE03
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219	1905T50006 KW02
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357	1905T50006WOIT
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362	1905T50006WOKP
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475	1907T50005 BO01
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25559	2025T50017WOIE
25560	2025T50017WOIT
25561	2025T50017WOLT
25562	2025T50017WOLV
25563	2025T50017WOPL
25564	2025T50017WOPT
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25566	2025T50017WOSE
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25568	2025T50017WOSK
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25578	2025T50030 CN
25579	2025T50033 TR
25580	2025T50036 US
25581	2025T50037 CA
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25594	2025T50045 CN
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25626	2025T50068WOTR
25627	2025T50074 TR
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25691	2025T50103WOBG
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25794	2025T50324 US
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25797	2025T50373 US
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25799	2025T50390EU
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25817	2025T50447 AE
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25827	2025T50463 RS
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25829	2025T50465 TR
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25838	2025T50481 UA

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25854	2025T50489 US
25855	2025T50493 AR
25856	2025T50493 AR01
25857	2025T50493 HK
25858	2025T50493 TW
25859	2025T50493 ZA
25860	2025T50493 ZA01
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25874	2025T50493WOKZ
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25876	2025T50493WOMX01
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25884	2025T50494 CN
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25890	2025T50504EU
25891	2025T50504WO
25892	2025T50504WOBA
25893	2025T50504WOCH

25894	2025T50504WOGB
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II. Domains

Case number internal database extracted from Unycom Pro:

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8	2015N00063 IT
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11	2022N00114CM
12	2022N00114 DE
13	2017N00184CM
14	2017N00181 US
15	2017N00203CM
16	2017N00205CM
17	2017N00206CM
18	2017N00207CM
19	2020N00026CM
20	2017N00208CM
21	2017N00162CM
22	2017N00209CM
23	2017N00211CM
24	2017N00103CM
25	2015N00066EU
26	2024N00065CM
27	2024N00065 DE
28	2024N00045 PL
29	2024N00065 PL
30	2007N00107 DE
31	2007N00109 DE
32	2015N00067CM
33	2015N00077CM
34	2020N00009 ES
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36	2019N00147CM
37	2019N00124CM
38	2019N00125CM
39	2003N00306CM
40	2020N00067 AT
41	2017N00006CM
42	2019N00094COUK
43	2019N00094CM
44	2019N00093CM
45	2019N00094 PL
46	2019N00061CM
47	2019N00062CM
48	2005N00201CM
49	2018N00072 AT
50	2018N00072 BE
51	2018N00072 CA
52	2018N00072 CH
53	2018N00072 CO
54	2018N00072COIL
55	2018N00072COUK
56	2018N00072COZA
57	2018N00072CM
58	2018N00072CMAR
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60	2018N00072CMTR
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62	2018N00072 CZ
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64	2018N00072 ES
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66	2018N00072 FR
67	2018N00072 GR
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73	2018N00072 JP
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85	2018N00072 US
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92	1997N00002 SE
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96	2011N00107 DE
97	2012N00016 DK
98	2017N00149 CH
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100	2017N00149 LA
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104	2004N00091 IT
105	2016N00049CMT R
106	2016N00049 TR
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108	2013N00089CM

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114	2016N00055 ES
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204	2020N00156 HR
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218	2001N00059 SE
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220	2015N00226CONZ
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224	2005N00195 IN
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226	2011N00060 IT
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237	2020N00129IO
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274	2022N00043 PL
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III. Design rights/design patents

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IV. Patent rights

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Annex 11(2)(a) – Agreed Trusteeship in Respect of HCB Registered Property Rights

Annex 11(2)(a) to the Hive-Down Agreement
Agreed Trusteeship in Respect of HCB Registered Property Rights

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court of Düsseldorf under HRB 4724 ("**Henkel KGaA**"),

and

2. **Henkel Consumer Brands GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 85515 ("**HCBCo**")

Annex 11(2)(a) – Agreed Trusteeship in Respect of HCB Registered Property Rights

Preamble

(1) The Henkel Management Board plans, as part of the strategic development of the Henkel Group, to establish separate legal entities in Germany for the two existing business units "Henkel Consumer Brands" ("**HCB**") and "Henkel Adhesive Technologies" ("**HAT**"). For this purpose, as a first step, the HCB Business Unit and HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries (the subsidiary of the HCB Business Unit hereinafter referred to as "**HCBCo**") in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by way of a business lease within the meaning of § 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") (the "**Business Lease**"; the agreement concluded to implement it is referred to as the "**Business Lease Agreement**").

(2) In § 11(2)(a) of the Hive-Down Agreement, Henkel KGaA and HCBCo establish an Agreed Trusteeship in respect of the property rights that have been filed with a state or intergovernmental register (e.g., patent office or trademark office including the European Patent Office or the European Union Intellectual Property Office) or a domain administration authority in the name of Henkel KGaA or are intended for such registration as an invention ("**Registered Property Rights**"), which property rights can be exclusively attributed to the HCB IP on the basis of which Henkel KGaA holds the Registered Property Rights in trust for HCBCo as set out in this Agreement with economic effect as of the Hive-Down Effective Date.

(3) With regard to the further terms of the rights and obligations in relation to this trusteeship agreement, Henkel KGaA and HCBCo (Henkel KGaA and HCBCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

Annex 11(2)(a) – Agreed Trusteeship in Respect of HCB Registered Property Rights

§ 1
Trusteeship

(1) The subject matter of this Agreement are all Registered Property Rights of the HCB Industrial Property Rights to be Hived Down and the Registered Property Rights newly established pursuant to § 1(4) of this Agreement and included in this Agreement (all existing and new Registered Property Rights covered by this Agreement are referred to collectively as the "**HCB Registered Property Rights**").

(2) Henkel KGaA undertakes to hold the HCB Registered Property Rights by way of the Trust Agreement exclusively for, in the sole interest of and for the account of HCBCo. In particular, Henkel KGaA is not authorized to transfer, assign, pledge, encumber or abandon the HCB Registered Property Rights, or to grant licenses to the HCB Registered Property Rights, without the prior consent of HCBCo. HCBCo can grant blanket consent in advance to companies of the Henkel Group for (sub)licensing.

(3) Henkel KGaA also grants HCBCo a permanent, free of charge, irrevocable, global, (also multi-level) sublicensable right of use to the HCB Registered Property Rights that cannot be withdrawn by means of ordinary termination and cannot be transferred without the consent of Henkel KGaA; § 5(2) of this Agreement remains unaffected.

(4) HCBCo is entitled, by way of written notification to Henkel KGaA, to extend this trust relationship to include additional patent rights, trademark rights, design rights, copyrights and neighboring rights (or applications for such rights) that are to be attributable to HCB IP and have been registered in the name of Henkel KGaA; in this respect, all additional Registered Property Rights are considered HCB Registered Property Rights from the point at which Henkel KGaA receives the written notification from HCBCo. The Contracting Parties will update the list of HCB Industrial Property Rights to be Hived Down per Annex 11(1) to the Hive-Down Agreement once a year.

(5) The Contracting Parties agree that HCBCo, during the period in which the HCB Registered Property Rights are held in trust by Henkel KGaA, will have the same economic rights a full owner of the rights has in relation to the HCB Registered Property Rights, and that Henkel KGaA will not be granted, even partially, the status of beneficial owner. The HCB Registered Property Rights are to be fully assigned to HCBCo for the purpose of commercial and tax law and are to be recognized in HCBCo's balance sheet under commercial and tax law.

(6) The provisions of this Agreement will not affect licenses granted to third parties for HCB Registered Property Rights and the rights and obligations of the third party or of

HCBCo provided for therein. If it is necessary to file licenses with national or other authorities, Henkel KGaA will make such filings.

§ 2
Rights and Obligations of Henkel KGaA

(1) Henkel KGaA is obligated to comply with all instructions from HCBCo with regard to the HCB Registered Property Rights and to provide HCBCo upon request with any information relating to the HCB Registered Property Rights. If no instruction is given despite a request for instruction or if – in exceptional circumstances – it is no longer possible to obtain instruction in good time, Henkel KGaA is entitled to make a decision itself using its due discretion. It must inform HCBCo immediately of any such independent course of action. HCBCo will ensure that appropriate instructions are issued regularly, within five working days, and in urgent cases within two working days. In all other respects, Section 665 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") will apply accordingly.

(2) Henkel KGaA must exercise all rights and fulfil all obligations with the diligence of a prudent trustee acting in accordance with the practice to date, and must act in the interest of HCBCo.

(3) Henkel KGaA is obligated to register, administer, maintain and monitor the HCB Registered Property Rights in all countries specified by HCBCo. This includes, in particular, the duty of Henkel KGaA to monitor deadlines, to pay fees on time and to submit registrations, applications and other necessary communication in a timely manner, in particular to the relevant registration authorities. In doing so, it must always act in the best interest of HCBCo and in such a way that the business of HCBCo is protected in a commercially reasonable manner. In the event of uncertainty as to whether a measure is in the interest of HCBCo or other uncertainties in relation to the fulfilment of its obligations, it must request that HCBCo issue an instruction.

(4) Henkel KGaA, with the consent of HCBCo, is entitled to enter into settlements and coexistence agreements with regard to the HCB Registered Property Rights and is obligated to do so upon the instruction of HCBCo. Henkel KGaA must inform HCBCo immediately if it becomes aware of any infringements or potential infringements of the HCB Registered Property Rights by third parties. Henkel KGaA is obligated and entitled to enforce the HCB Registered Property Rights in respect of existing or potential infringers only if HCBCo has given an express instruction to this effect or has given its consent. The express instruction to enforce the HCB Registered Property Rights may also be issued to Henkel KGaA in general and in advance. Henkel KGaA must enforce the HCB Registered Property Rights in the best interest of and for the account of HCBCo

and according to HCBCo's instructions. In so doing, it must inform HCBCo of all material considerations relating to the enforcement and – if necessary – request HCBCo to issue an instruction or to grant its consent. In particular, Henkel KGaA must first inform HCBCo and must not take any action without its consent to the extent that it considers legal action to be necessary.

(5) Upon request, Henkel KGaA must in individual cases immediately provide HCBCo with copies or transcripts of all material documents relating to the HCB Registered Property Rights.

(6) All benefits or claims that Henkel KGaA receives in respect of third parties in connection with this Agreement, including license fees or third-party damages payments, are owed in economic terms exclusively to HCBCo and, to the extent possible and unless otherwise agreed, will be passed on to or assigned to HCBCo by Henkel KGaA.

(7) With the consent of HCBCo, Henkel KGaA is entitled to use a trustee, for example Henkel IP Management and IC Services GmbH, Monheim, Germany, to exercise its rights and fulfil its obligations under this Agreement ("**Trustee's Agent**"). Henkel KGaA is liable for any fault on the part of the Trustee's Agent pursuant to Section 278 BGB and must properly supervise the Trustee's Agent.

§ 3
Rights and Obligations of HCBCo

(1) To the extent legally permissible (in particular, taking into account any rights granted to third parties under license agreements and any prohibitions on disposal), Henkel KGaA grants HCBCo the exclusive right to use and exploit the HCB Registered Property Rights in full. This also includes the authorization to transfer the HCB

Registered Property Rights to third parties or to transfer them (to the extent permitted by law) to be exercised – in particular by granting sublicenses.

(2) HCBCo is obligated to assist Henkel KGaA in the administration, maintenance, monitoring, registration and enforcement of the HCB Registered Property Rights, in particular as follows:

(a) by making all declarations to Henkel KGaA or third parties that are required for the administration, maintenance, registration and enforcement of the HCB Registered Property Rights; and

(b) by providing Henkel KGaA with all documents and information that is useful for the administration, maintenance, registration and enforcement of the HCB Registered Property Rights.

(3) HCBCo may at any time require Henkel KGaA to cease all activities relating to specific HCB Registered Property Rights and/or may demand to take over from Henkel KGaA the administration, maintenance, registration and enforcement of individual HCB Registered Property Rights. Upon request by HCBCo, Henkel KGaA is obligated to transfer its legal status, including all associated rights and obligations (in particular the registration) with regard to the relevant HCB Registered Property Rights, to HCBCo or a third party designated by HCBCo.

§ 4
Costs

(1) Henkel KGaA will be reimbursed by HCBCo for costs and expenses incurred by Henkel KGaA in connection with the proper fulfillment of its obligations under this Agreement, including the costs of compensation for employee inventions. At the request of Henkel KGaA, HCBCo must indemnify Henkel KGaA from and against all obligations that Henkel KGaA incurs in the course of the proper performance of this Agreement. Henkel KGaA may demand reasonable advance payments from HCBCo to cover the costs and expenses incurred by Henkel KGaA.

(2) Henkel KGaA will provide HCBCo annually with a statement of costs and expenses incurred by Henkel KGaA in the course of the performance of its obligations under this Agreement. Following receipt of the statement, HCBCo is obligated to settle the amount due within 30 days using the HCBCo settlement account, which is managed within the scope of the inter-group cash management system at Henkel KGaA, or by making a

payment to an account to be specified by Henkel KGaA. All compensation payments must be made in euro without deduction of current or future taxes.

(3) § 19(2) of the Business Lease Agreement regarding the bearing of cost during the Business Lease will remain unaffected.

§ 5
Term and Termination

(1) The Agreement will enter into effect on the Closing Date and with retroactive economic effect as of the Hive-Down Effective Date and is concluded for an indefinite period of time.

(2) This Agreement may be terminated by either Contracting Party in writing without stating any reasons and subject to a notice period of three months to the end of a month; in contrast, and irrespective of any termination of this Agreement, the right of use established in § 1(3) of this Agreement will end only once the obligations set out in § 5(4) of this Agreement have been fulfilled by Henkel KGaA.

(3) The right to terminate this Agreement for cause without notice by means of a written declaration remains unaffected.

(4) Upon termination of this Agreement, HCBCo will be entitled to request that the legal ownership of all the HCB Registered Property Rights be transferred to itself or to a third party designated by HCBCo. Any registration of the transfer of the Registered Property Rights with the relevant registers must be carried out by HCBCo itself and at its own expense.

§ 6
Written Form

Modifications and additions to this Agreement require the written form in order to be valid. This also applies to the cancellation, modification or waiver of this § 6.

§ 7
Definitions

Unless terms are separately defined in this Agreement, they have the meaning ascribed to them under the Hive-Down Agreement.

§ 8
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable, or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 11(4).a – AC License Agreements

Contract numbers extracted from the “Icertis” contract database of Henkel KGaA:

No.	Contract numbers
1.	10104
2.	164058
3.	860442
4.	112251
5.	860679
6.	860443
7.	860680
8.	72658
9.	183959
10.	183958
11.	112442
12.	860239
13.	860137
14.	860444
15.	12693
16.	860445
17.	859611
18.	860448
19.	860453
20.	110872
21.	860450
22.	98774
23.	96695
24.	859593
25.	860435
26.	860638
27.	860763
28.	860681
29.	860766
30.	860762
31.	860447
32.	859594
33.	860451
34.	860713
35.	860674
36.	860446
37.	41177
38.	860449
39.	860537
40.	860040
41.	860440
42.	860538
43.	66160
44.	112805
45.	98982
46.	29989
47.	859612

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Annex 11(4).b – Agreed Trusteeship HCB in Respect of AC License Agreements

Annex 11(4).b to the Hive-Down Agreement
Agreed Trusteeship HCB in Respect of AC License Agreements

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724 ("**Henkel KGaA**"),

and

2. **Henkel Consumer Brands GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 85515 ("**HCBCo**")

Annex 11(4).b – Agreed Trusteeship HCB in Respect of AC License Agreements

Preamble

(1) The Henkel Management Board plans, as part of the strategic development of the Henkel Group, to establish separate legal entities in Germany for the two existing business units "Henkel Consumer Brands" ("**HCB**") and "Henkel Adhesive Technologies" ("**HAT**"). For this purpose, as a first step, the HCB Business Unit and the HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries (the subsidiary of the HCB Business Unit hereinafter referred to as "**HCBCo**" and this, together with the subsidiary of the HAT Business Unit, hereinafter referred to as the "**BUCos**") in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by way of a business lease within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") (the "**Business Lease"**; the agreement concluded to implement it is referred to as the "**Business Lease Agreement**").

(2) In § 11(4) of the Hive-Down Agreement, Henkel KGaA and HCBCo establish an Agreed Trusteeship in Respect of the license agreements listed in Annex 11(4).a to the Hive-Down Agreement (the "**AC License Agreements**"), entered into between Henkel KGaA and the Henkel Group companies not participating in the "*ONE!Global Supply Chain*" model (the "**AC Companies**"), on the basis of which Henkel KGaA holds the AC License Agreements in trust for HCBCo under the terms of this Agreement with economic effect as of the Hive-Down Effective Date.

(3) With regard to the further terms of the rights and obligations in relation to this trusteeship agreement, Henkel KGaA and HCBCo (Henkel KGaA and HCBCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement"**:

Annex 11(4).b – Agreed Trusteeship HCB in Respect of AC License Agreements

§ 1
Trusteeship

(1) The subject matter of this Agreement are all of the license agreements listed in Annex 11(4).a to the Hive-Down Agreement, entered into between Henkel KGaA and the Henkel Group companies not participating in the "*ONE!Global Supply Chain*" model (the "**AC Companies**"), and the license agreements included in this Agreement pursuant to § 1(6) of this Agreement (all existing and included license agreements covered by this Agreement are referred to collectively as the "**AC License Agreements**").

(2) Henkel KGaA undertakes to hold the AC License Agreements by way of the Agreed Trusteeship exclusively for, in the sole interest of and for the account of HCBCo and to thus economically transfer them to HCBCo.

(3) If an AC License Agreement licenses not only Intangible Assets and Know-How pertaining to the HCB IP, but also Intangible Assets and Know-How pertaining to the HAT IP to the respective AC Company, the rights and obligations in relation to the corresponding AC License Agreement are assigned to HCBCo to the extent to which the Intangible Assets and Know-How pertaining to the HCB IP are affected. HCBCo is deemed to be affected by an AC License Agreement insofar as an AC License Agreement relates to Intangible Assets and Know-How pertaining to the HCB IP. The Contracting Parties agree that the exercise of the rights and fulfillment of obligations are to be carried out jointly by the BUCos, unless only Intangible Assets and Know-How pertaining to either HCB IP or HAT IP are affected.

(4) The Contracting Parties agree that HCBCo, during the period in which the AC License Agreements are held in trust by Henkel KGaA, will have, proportionately where applicable, the same economic rights a full owner of the rights has in relation to the AC License Agreements and that Henkel KGaA will not be granted, even partially, the status of beneficial owner. The license income from the AC License Agreements is owed in economic terms, in the cases of § 1(3) of this Agreement on a *pro rata* basis where applicable, exclusively to HCBCo, which will report it accordingly in its income statement under commercial law as its own license income in accordance with trust principles.

(5) The provisions of this Agreement will not affect licenses granted to third parties for Intangible Assets and Know-How pertaining to the HCB IP and the rights and

obligations of the third party or HCBCo provided for therein. If it is necessary to file licenses with national or other authorities, Henkel KGaA will make such filings.

(6) The Contracting Parties may agree to extend this trusteeship to include additional license agreements with AC Companies at any time; in this respect, all additional license agreements will be deemed AC License Agreements. The Contracting Parties will update the list of AC License Agreements in Annex 11(4).a to the Hive-Down Agreement once a year.

§ 2
Rights and Obligations

(1) Henkel KGaA will place HCBCo in the internal relationship in the position it would be in if the assumption of the respective AC License Agreement or of the part of that Agreement had taken place in an external relationship. Henkel KGaA will continue the AC License Agreement as a trustee and in its own name and for the account of HCBCo and, to the extent permitted by law, will transfer the benefits arising therefrom to HCBCo. In particular,

(a) risks, benefits and obligations in relation to the AC License Agreements and parts of those Agreements transferred in each case are deemed to have been transferred to HCBCo on the Hive-Down Effective Date;

(b) HCBCo, in its internal relationship with Henkel KGaA, assumes all obligations arising from the AC License Agreements and parts thereof economically transferred to it in each case without creating any obligation of its own toward third parties (assumption of performance, Section 329 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") or alternatively undertakes to enable Henkel KGaA to fulfill these obligations, provided, however, that the provisions in § 3 of this Agreement remain unaffected;

(c) to the extent permitted by law, Henkel KGaA assigns to HCBCo all claims and rights under the AC License Agreements and parts thereof, provided, however, that the provisions in § 2(4) of this Agreement remain unaffected, or alternatively, Henkel KGaA economically transfers these to HCBCo; and

(d) to the extent permitted by law, Henkel KGaA authorizes HCBCo to exercise rights for its own account in relation to the AC License Agreement and parts

thereof transferred in each case or transfers to HCBCo the corresponding rights to exercise same.

(2) Henkel KGaA is obligated to comply with all instructions of HCBCo with regard to the transferred AC License Agreements. In particular, it must maintain the licenses issued to the AC Companies in its own name. Furthermore, upon request, HCBCo is to be provided with all information in connection with the Registered Property Rights held in trust.

(3) Henkel KGaA must exercise all rights and fulfil all obligations with the care of a diligent trustee acting in compliance with their duties, and must act in the interest of HCBCo.

(4) All benefits or claims that Henkel KGaA receives from third parties in connection with this Agreement, including license fees or damages payments from the AC Companies, are owed in economic terms exclusively to HCBCo and, insofar as possible and unless otherwise agreed, will be passed on to or assigned to HCBCo by Henkel KGaA. Insofar as Henkel KGaA does not hold an AC License Agreement solely in trust for HCBCo (in particular because HAT IP is also granted under the AC License Agreement), HCBCo is entitled to the share of the license fees paid by the respective AC Company to Henkel KGaA that, according to the relevant AC License Agreement, is attributable to the net sales revenue from the sale of products of the HCB Global Operating Business Unit by the respective AC License Company.

(5) To the extent that services are owed in addition to the granting of licenses under the AC License Agreements, HCBCo commissions Henkel KGaA to provide these services in return for payment. Henkel KGaA will provide HCBCo with a statement of all expenses incurred in connection with the provision of the services at least (once) a year. Following receipt of the statement, HCBCo is obligated within 30 days to settle the amount due via the HCBCo clearing account, which is managed within the scope of the group-internal cash management system at Henkel KGaA, or by making a payment into an account to be specified by Henkel KGaA. All payments must be made in euros without deduction of current or future taxes.

(6) With the consent of HCBCo, Henkel KGaA is entitled to use a trustee, for example Henkel IP Management and IC Services GmbH, with its registered office in Monheim, Germany, to exercise its rights and fulfil its obligations under this Agreement

("**Trustee's Agent**"). Henkel KGaA is liable for any fault of the Trustee's Agent pursuant to Section 278 BGB and must properly supervise the Trustee's Agent.

§ 3
Right of Use in Favor of Henkel KGaA

(1) To the extent necessary to fulfill the obligations under the AC License Agreements, HCBCo grants Henkel KGaA a perpetual, revocable, non-exclusive, free, (also multi-level) sublicensable (sub-)license, which is not transferrable without the consent of HCBCo, to use the Intangible Assets and Know-How pertaining to the HCB IP, a sub-license for Corporate IP and Corporate Know-How, and a sub-license for HAT IP within the meaning of § 39(3) of the Hive-Down Agreement. The right of use also extends to Intangible Assets and Know-How pertaining to the HCB IP that are newly created, acquired or developed as a result of expansion, modification or further development after the establishment of this Agreement.

(2) The consent of HCBCo is required for the granting of a sublicense (including multi-level sublicensing) or consent to sublicensing after termination of the Business Lease Agreement.

(3) The right of use in favor of Henkel KGaA does not include authority to modify or expand the Intangible Assets and Know-How pertaining to the HCB IP, which remain exclusively with HCBCo. The goodwill attributable to the Intangible Assets and Know-How pertaining to the HCB IP and all related rights remain exclusively with HCBCo even after the conclusion of this License Agreement. § 3(3) and § 18 of the Business Lease Agreement remain unaffected.

(4) HCBCo alone, as the beneficial (and where applicable legal) owner, is entitled and obligated during the term of this Agreement to take the necessary measures to administer, maintain, monitor, defend and enforce the Intangible Assets and Know-How pertaining to the HCB IP. This includes, in particular, the obligation of HCBCo to monitor deadlines, to pay fees on time and to make timely registrations, applications and other necessary communication, in particular with the relevant registry authorities. To the extent that Registered Property Rights are affected, § 3(2) and § 3(3) of the Agreed Trusteeship in Respect of HCB Registered Property Rights applies. § 19(2) of the Business Lease Agreement remains unaffected.

(5) If HCBCo revokes the license granted under § 3(1) of this Agreement before the respective license agreements with the AC Companies have been transferred to HCBCo,

and Henkel KGaA suffers a loss as a result, HCBCo will be liable to Henkel KGaA for damages.

(6) Insofar as Henkel KGaA holds Intangible Assets and Know-How pertaining to the HCB IP in trust for HCBCo within the scope of an Agreed Trusteeship, Henkel KGaA must use this HCB IP in the fulfillment of the obligations under the AC License Agreements. Sentence 1 applies accordingly to such HCB Rights of Use to be Hived Down and such HCB Third-Party Know-How to be hived down where the transfer takes place within the scope of the Hive-Down by establishing an Agreed Trusteeship. HCB Rights of Use to be Hived Down and HCB Third-Party Know-How to be Hived Down that are (re-)transferred to HCBCo within the scope of the Hive-Down by way of partial universal succession and to Henkel KGaA at the Lease Start Date will, from the time of the retransfer at the Lease Start Date, be held by Henkel KGaA in its own name and for the account of HCBCo and must be used by Henkel KGaA in the fulfillment of the obligations under the AC License Agreements. Sentences 1 and 2 apply accordingly to Intangible Assets and Know-How pertaining to the HCB IP that are newly created, acquired or self-developed as a result of expansion, modification or further development after the establishment of this Agreement; Henkel KGaA will conclude new (license) agreements with third parties in this respect in its own name and for the account of HCBCo.

§ 4
Costs

(1) Costs and expenses incurred by Henkel KGaA in connection with the proper fulfillment of its obligations under this Agreement are to be reimbursed to Henkel KGaA by HCBCo (including license fees paid to third parties in the cases referred to in § 3(6) sentence 2). Insofar as in the cases of § 1(3) of this Agreement, an AC License Agreement does not only concern HCBCo, and the costs cannot be allocated exclusively to the Intangible Assets and Know-How pertaining to the HCB IP, HCBCo will bear the costs on a *pro rata* basis. Sentence 2 applies accordingly if Henkel KGaA has the Intangible Assets and Know-How pertaining to the HCB IP – outside of this Agreed Trusteeship – available for use in its own business operations within the scope of the Business Lease. In the cases of sentences 2 and 3, the share of the costs to be borne by HCBCo is to be determined on the basis of an appropriate allocation factor (e.g., the ratio of the annual license income to which HCBCo is entitled from the AC License Agreements to the annual HCB license income earned by Henkel KGaA for its own account from the use of the Intangible Assets and Know-How pertaining to the HCB IP (including the license income of Henkel IP Management and IC Services GmbH)).

Henkel KGaA may demand reasonable advance payments from HCBCo to cover the costs and expenses incurred by Henkel KGaA.

(2) Henkel KGaA will provide HCBCo with a monthly statement of costs and expenses incurred by Henkel KGaA in the course of the performance of its obligations under this Agreement. Following receipt of the statement, HCBCo is obligated to settle the amount due within 30 days using the HCBCo settlement account, which is managed within the scope of the group-internal cash management system at Henkel KGaA, or by making a payment to an account to be specified by Henkel KGaA. All compensation payments must be made in euros without deduction of current or future taxes.

§ 5
Term, Termination and Other Provisions

(1) This Agreement will enter into effect from the Closing Date and with retroactive economic effect as of the Hive-Down Effective Date and is concluded for an indefinite period of time.

(2) This Agreement may be terminated by either Contracting Party in writing without stating any reasons and subject to a notice period of three months to the end of a month.

(3) The right to terminate this Agreement for cause without notice by means of a written declaration remains unaffected.

(4) HCBCo is entitled at any time to request that the AC License Agreements exclusively concerning HCBCo be transferred to itself or to a third party of its choice. Insofar as a license agreement with an AC Company can only be partially assigned to HCBCo, HCBCo may request a partition of the respective AC License Agreement and only a partial transfer to itself or a third party of its choice. In all cases, the transfer of the agreement with the respective AC Company is subject to the consent of the respective AC Company. The transfer of the license agreements with the AC Companies must be carried out by HCBCo itself and at its own expense.

§ 6
Written Form

Modifications and additions to this Agreement require the written form in order to be valid. This also applies to the cancellation, modification or waiver of this § 6.

§ 7
Definitions

Unless terms are separately defined in this Agreement, they have the meaning ascribed to them under the Hive-Down Agreement.

§ 8
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable, or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 11(6) – HCB Cross-Licensing Agreements

Case number internal database extracted from Unycom Pro.

No.	Case number internal database
1	2010CT0037
2	2014CT00006
3	2014CT00016
4	2016CT00003
5	2017CT00010
6	2017CT00014
7	2021CT00010

***

Anlage 11(7).a – Schutzrechte Corporate IP

I. Marken

Fallnummer interne Datenbank entnommen aus Unycom Pro:

Nr.	Fallnummer interne Datenbank
1	1894T50002 AT01
2	1894T50002 DE
3	1907T50006 DE
4	1921T50006 AF01
5	1921T50006 BI01
6	1921T50006 BR05
7	1921T50006 BR06
8	1921T50006 BR07
9	1921T50006 BR09
10	1921T50006 BR10
11	1921T50006 BR20
12	1921T50006 BR21
13	1921T50006 CA01
14	1921T50006 CA03
15	1921T50006 CN04
16	1921T50006 CN05
17	1921T50006 CN06
18	1921T50006 CN08
19	1921T50006 CN09
20	1921T50006 CN10
21	1921T50006 CN11
22	1921T50006 CN12
23	1921T50006 CN13
24	1921T50006 CN14
25	1921T50006 CN15
26	1921T50006 CN16
27	1921T50006 CN17
28	1921T50006 CN18
29	1921T50006 CN19
30	1921T50006 CN20
31	1921T50006 CN21
32	1921T50006 CN26
33	1921T50006 CY01
34	1921T50006 CY02
35	1921T50006 CY03
36	1921T50006 DE03
37	1921T50006 DE05
38	1921T50006 DK01
39	1921T50006 GB01
40	1921T50006 GB02
41	1921T50006 JP02
42	1921T50006 KE01
43	1921T50006 KE02
44	1921T50006 KE03
45	1921T50006 KE04
46	1921T50006 KE05
47	1921T50006 KR07
48	1921T50006 KR08
49	1921T50006 MG01
50	1921T50006 NI01
51	1921T50006 NO01
52	1921T50006 PK01
53	1921T50006 PK02
54	1921T50006 PK03
55	1921T50006 PK04
56	1921T50006 PK05
57	1921T50006 PK06
58	1921T50006 PK07
59	1921T50006 PK08
60	1921T50006 PK09
61	1921T50006 PK10
62	1921T50006 PY01
63	1921T50006 RU01
64	1921T50006 SV01
65	1921T50006 TH01
66	1921T50006 TH06
67	1921T50006 TH07
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II. Domains

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8	2008N00010CM
9	2008N00240_IT
10	2024N00105 CN
11	2022N00139_IT
12	2025N00066CM
13	2025N00058CM
14	2014N00077CM
15	2014N00077_DE
16	2025N00065CM
17	2022N00127_CN
18	2020N00064CM
19	2018N00116_CN
20	2022N00213CM
21	2022N00213 DE
22	2014N00078CM
23	2014N00078_DE
24	2017N00196COUK
25	2017N00196CM
26	2022N00147CM
27	2022N00147NT
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43	1994N00001_CL
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45	1994N00001_CN
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62	1994N00001CMEC
63	1994N00001CMGT01
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434	2018N00216CM
435	2014N00025CM
436	2014N00024CM
437	2009N00198CM
438	2022N00034CM
439	2005N00139CM
440	2015N00212CM
441	2016N00073 PL
442	2020N00111CM

443	2020N00112ZZ
444	2020N00111ZZ
445	2001N00391 AE
446	1999N00072 AE
447	2001N00391 AR
448	1999N00072 AR
449	2001N00391 AT
450	1999N00072 AT
451	2001N00391 BE
452	1999N00072 BE
453	2001N00391 BG
454	1999N00072 BG
455	2001N00391 CA
456	1999N00072 CA
457	2001N00391 CH
458	1999N00072 CH
459	2001N00391 CL
460	1999N00072 CL
461	2001N00391 CN
462	1999N00072 CN01
463	2001N00391 CO
464	1999N00072 CO
465	2001N00391COID
466	1999N00072COID
467	2001N00391COIL
468	1999N00072COIL
469	2001N00391COKR
470	1999N00072COKR
471	2001N00391CONZ

472	1999N00072CONZ
473	2001N00391COUK
474	1999N00072COUK
475	2001N00391COZA
476	1999N00072COZA
477	1999N00072CM 01
478	2001N00391CMAR
479	1999N00072CMAR
480	2001N00391CMAU
481	1999N00072CMAU
482	2001N00391CMBR
483	1999N00072CMBR01
484	2001N00391CMCN
485	1999N00072CMCN01
486	2001N00391CMCO
487	1999N00072CMCO
488	2001N00391CMMX
489	1999N00072CMMX
490	2001N00391CMMY
491	1999N00072CMMY
492	2001N00391CMPE
493	1999N00072CMPE
494	2001N00391CMPH
495	1999N00072CMPH
496	2001N00391CMSG
497	1999N00072CMSG
498	2001N00391CMTR
499	1999N00072CMTR
500	2001N00391CMTW

501	1999N00072CMTW
502	2001N00391CMUA
503	1999N00072CMUA
504	2001N00391CMVN
505	1999N00072CMVN
506	2001N00391ZZ
507	1999N00072ZZ
508	2001N00391 CZ
509	1999N00072 CZ
510	2001N00391 DE
511	1999N00072 DE
512	2001N00391 DK
513	1999N00072 DK01
514	2001N00391 EE
515	1999N00072 EE
516	2001N00391 ES
517	1999N00072 ES
518	2001N00391 FI
519	1999N00072 FI01
520	2001N00391 FR
521	1999N00072 FR
522	2001N00391 GR
523	1999N00072 GR
524	2001N00391 HR
525	1999N00072 HR
526	2001N00391 HU
527	1999N00072 HU
528	2001N00391 IN
529	1999N00072 IN

530	2001N00391INTH
531	1999N00072INTH
532	2001N00391IO
533	1999N00072IO 01
534	2001N00391TRXA
535	1999N00072TRXA
536	2001N00391IX
537	1999N00072IX
538	2001N00391 IT
539	1999N00072 IT
540	2001N00391 JP
541	1999N00072 JP
542	2001N00391 LT
543	1999N00072 LT
544	2001N00391 LV
545	1999N00072 LV
546	2001N00391 MX
547	1999N00072 MX
548	2001N00391 NL01
549	1999N00072 NL01
550	2001N00391 NO
551	1999N00072 NO01
552	2001N00391 NZ
553	1999N00072 NZ
554	2001N00391 PE
555	1999N00072 PE
556	2001N00391 PL
557	1999N00072 PL
558	2001N00391 PT

559	1999N00072 PT
560	2001N00391 RO
561	1999N00072 RO
562	2001N00391 RS
563	1999N00072 RS
564	2001N00391 RU
565	1999N00072 RU
566	2001N00391 SE
567	1999N00072 SE02
568	2001N00391 SG
569	1999N00072 SG
570	2001N00391 SI
571	1999N00072 SI
572	2001N00391 SK
573	1999N00072 SK
574	2001N00391 TW
575	1999N00072 TW
576	2001N00391 UK
577	1999N00072 UK
578	2001N00391 US
579	1999N00072 US01
580	2001N00391 VN
581	1999N00072 VN
582	2022N00110CM
583	2022N00111CM
584	2020N00110CM
585	2020N00109CM
586	2022N00122CMBR
587	2022N00121CMBR

588	2022N00122CMCO
589	2022N00121CMCO
590	2022N00122CMMX
591	2022N00121CMMX
592	2022N00122CMPE
593	2022N00121CMPE
594	2022N00122 MX
595	2022N00121 MX
596	2022N00122 PE
597	2022N00121 PE
598	2021N00010 CL
599	1999N00372CM
600	2005N00046 IN
601	2013N00124CM
602	2013N00124NT
603	2024N00016CMTR
604	2024N00017CMTR
605	2010N00020CM
606	2011N00055CM
607	2000N00091CM
608	2007N00145 DE
609	2016N00087CM
610	2019N00026CM
611	2001N00202 DE
612	2022N00036CM
613	2021N00093CM
614	2018N00099CM
615	2019N00090CM
616	2019N00161CM

617	2019N00161 DE
618	2023N00022CM
619	2022N00066 IO
620	2025N00060CM
621	2025N00061CM
622	2023N00023CM
623	2019N00039 PL
624	2008N00207 RU
625	2006N00002 KZ
626	2008N00257 RU
627	2020N00107CM
628	2013N00003CM
629	2021N00133CM
630	2019N00013CMBR
631	2000N00437CM
632	2000N00435CM
633	2021N00177CM
634	2025N00062 DE
635	2017N00198 DE
636	2008N00208 RU
637	2000N00393 DE
638	2021N00192 IT
639	2021N00021 RU
640	2008N00209 RU
641	2018N00149 DE
642	2018N00149 RU
643	2021N00183 CN
644	2024N00047 DE
645	2021N00067 AI

646	2021N00067 IO
647	2025N00046 CN
648	2019N00010 CN
649	2023N00024CM
650	2020N00115 ES
651	2000N00441 CH
652	1998N00026 CH
653	1998N00026COJP
654	1998N00026CM
655	2000N00441CMBR
656	1998N00026 DK
657	1998N00026 JP
658	2000N00441 NL
659	1998N00026 NL
660	1998N00026 RU
661	2023N00003ZZ
662	2019N00159 CN
663	2012N00047 SK
664	2025N00043CM
665	2021N00005CM
666	2025N00063CM
667	2021N00068 CN
668	2020N00028 AT
669	2020N00028CM
670	2020N00028 DE
671	1994N00001COIL
672	1994N00001 CN01
673	1994N00001CM 01
674	1994N00001 CN02

675	2024N00048 DE
676	1994N00001 KR01

***

Annex 11(7).b – HCB Corporate IP License Agreement

Annex 11(7).b to the Hive-Down Agreement
HCB Corporate IP License Agreement

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under registration number HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Consumer Brands GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under registration number HRB 85515 ("**HCBCo**")

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Preamble

(1) The Henkel Management Board plans, as part of the strategic development of the Henkel Group, to establish separate legal entities in Germany for the two existing business units "Henkel Consumer Brands" ("**HCB**") and "Henkel Adhesive Technologies" ("**HAT**"). For this purpose, as a first step, the HCB Business Unit and HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries (the subsidiary of the HCB Business Unit is referred to hereinafter as "**HCBCo**") in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by means of a business lease within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") (the "**Business Lease**"; the agreement concluded to implement it is referred to as the "**Business Lease Agreement**").

(2) Henkel KGaA grants to HCBCo in § 11(7) of the Hive-Down Agreement and in accordance with this Agreement a license to all names and identifiers, including trademarks, business names, company names and domains, copyrights and neighboring rights of Henkel KGaA insofar as they are not transferred pursuant to § 11(2) or § 11(3) and/or pursuant to § 27(2) or § 27(3) of the Hive-Down Agreement (collectively the "**Corporate IP**"). Furthermore, Henkel KGaA grants to HCBCo in § 13(5) of the Hive-Down Agreement and in accordance with this Agreement a license to all Corporate Know-How.

(3) With regard to the further terms of the rights and obligations in relation to this license, Henkel KGaA and HCBCo (Henkel KGaA and HCBCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

A. Special Provisions Concerning the License for Trademark Rights

§ 1
Object and Scope of the License

Henkel KGaA grants to HCBCo a perpetual license to use the Trademark Rights licensed pursuant to § 11(7) of the Hive-Down Agreement (the "**Corporate IP Trademark Rights**"); the license can be terminated in accordance with § 14(2) to § 14(4) of this Agreement, is non-exclusive, is free of charge and cannot be transferred without the consent of Henkel KGaA; HCBCo may, subject to any express agreement to the contrary between the Contracting Parties, use Corporate IP Trademark Rights only within the scope of the ordinary business operations of HCBCo.

§ 2
Use of the Corporate IP Trademark Rights

(1) HCBCo is entitled to use the Corporate IP Trademark Rights in combination with other trademark rights, names, business names or other identifiers that belong to or are licensed to HCBCo.

(2) The right of use granted to HCBCo does not include the authority to modify or expand the Corporate IP Trademark Rights. In particular, HCBCo is not entitled to develop, register or otherwise use symbols, names, logos, images or other identifiers that are identical or could be mistaken for Corporate IP Trademark Rights.

(3) Unless explicitly agreed otherwise, HCBCo is obligated to comply with the applicable design requirements issued by Henkel KGaA regarding the Corporate IP Trademark Rights.

§ 3
Registration, Administration and Maintenance of the Corporate IP Trademark Rights

(1) Henkel KGaA is entitled and obligated before, during and after the term of this Agreement to take the necessary measures to register, administer, maintain and monitor the Corporate IP Trademark Rights at its own discretion. This includes, in particular, Henkel KGaA's obligation to monitor deadlines, to pay fees on time and to submit timely registrations, applications and other necessary communication, including in particular that with the relevant registration authorities. It is the exclusive responsibility of Henkel KGaA before, during and after the term of this Agreement to defend the

Corporate IP Trademark Rights at its own expense and in its own name against opposition, invalidity or similar procedures. HCBCo will support Henkel KGaA in connection with such procedures to the best of its abilities and, in particular, will provide Henkel KGaA with the necessary documentation, records and related evidence in physical and/or electronic format.

(2) Any decision on abandoning (including revoking) Corporate IP Trademark Rights rests solely with Henkel KGaA. If any abandonment affects the material interests of HCBCo, Henkel KGaA is obligated to obtain HCBCo's consent prior to the abandonment. Where any Corporate IP Trademark Right is maintained only in HCBCo's interests, HCBCo will be obligated to reimburse all costs and expenses incurred by Henkel KGaA as a result of the Corporate IP Trademark Right being maintained and, as applicable, as a result of defending the Corporate IP Trademark Right.

B. Special Provisions Concerning the License for Copyrights, Neighboring Rights and Copyright Exploitation Rights

§ 4
Object and Scope of the License

Henkel KGaA grants to HCBCo a perpetual license to use the copyrights, neighboring rights and copyright exploitation rights licensed pursuant to § 11(7) of the Hive-Down Agreement (the "**Corporate IP Copyrights and Neighboring Rights**"); the license can be terminated in accordance with § 14(2) to § 14(4) of this Agreement, is non-exclusive, is free of charge and cannot be transferred without the consent of Henkel KGaA; HCBCo may, subject to any express agreement to the contrary between the Contracting Parties, use Corporate IP Copyrights and Neighboring Rights only within the scope of the ordinary business operations of HCBCo.

C. Special Provisions Concerning the License for Corporate Know-How

§ 5
Object and Scope of the License

Henkel KGaA grants to HCBCo a perpetual license to use the Corporate Know-How licensed pursuant to § 13(5) of the Hive-Down Agreement; the license can be terminated in accordance with § 14(2) to § 14(4) of this Agreement, is non-exclusive, is free of charge and cannot be transferred without the consent of Henkel KGaA; HCBCo may, subject to any express agreement to the contrary between the Contracting Parties, use Corporate Know-How only within the scope of the ordinary business operations of HCBCo.

D. General Provisions

§ 6
Goodwill

The goodwill attributable to the Corporate IP and Corporate Know-How and all associated rights will belong exclusively to Hengel KGaA, even after the conclusion of this Agreement. HCBCo will not take any action that could impair or damage the value or reputation attributable to the Corporate IP and Corporate Know-How.

§ 7
Restrictions on Disposal; Third-Party Rights

(1) The rights of use granted under this Agreement will always apply only to the extent to which Henkel KGaA is entitled as of the Closing Date to license them. In particular, HCBCo is obligated to observe the restrictions on the scope of use that exist on the basis of contracts with third parties and to always act in such a way that Henkel KGaA complies with any obligations existing vis-à-vis third parties and, in particular, licensors.

(2) The provisions of this Agreement will have no effect on any licenses granted by Henkel KGaA to third parties with respect to Corporate IP or Corporate Know-How and on the rights and obligations of the third party or of Henkel KGaA provided for under any such license.

§ 8
Scope of Application

Unless otherwise agreed, each of the licenses are granted for worldwide use.

§ 9
Cooperation

The Contracting Parties will provide each other with support as appropriate in the performance of this Agreement, in particular in respect of the registration, administration, maintenance, defense and enforcement of property rights, rights of use or Know-How licensed under this Agreement, and will issue any declarations required in this context.

§ 10
Confidentiality

The Contracting Parties undertake to treat with strict confidentiality all documents, data and other information provided by the other Contracting Party and designated as confidential or that are to be treated as confidential due to the nature of their content, not to share such documents, data and other information with third parties and also to impose this obligation on their personnel. This obligation will survive the termination of this Agreement pursuant to § 14 of this Agreement, provided the relevant information has not yet become public or there is a statutory disclosure obligation.

§ 11
New Corporate IP and Corporate Know-How

(1) The license granted under § 1 as well as the provisions of sections A. and D. of this Agreement will apply *mutatis mutandis* to Corporate IP Trademark Rights that are newly created or arise after the Effective Date as a result of the expansion, modification or development of existing Corporate IP Trademark Rights after the Closing Date. Henkel KGaA is solely responsible for registering any new Trademark Rights created during the term of this Agreement in the relevant trademark register in its own name and for its own account.

(2) Insofar as the Corporate IP Copyrights and Neighboring Rights and the copyright exploitation rights attributable to Corporate IP modify the Corporate IP Copyrights and Neighboring Rights and the copyright exploitation rights or create new Copyrights and Neighboring Rights and copyright exploitation rights attributable to the Corporate IP, the license granted under § 4 as well as the provisions of section D. of this Agreement will apply *mutatis mutandis*.

(3) Insofar as Know-How attributable to Corporate Know-How gives rise to modified Corporate Know-How or new Know-How attributable to Corporate Know-How is created, the license granted under § 5 as well as the provisions of section D. of this Agreement will apply *mutatis mutandis*.

§ 12
Sublicenses

HCBCo is entitled to grant other Henkel Group companies a sublicense to the rights to the Corporate IP or Corporate Know-How licensed under this Agreement. The sublicense must not exceed the scope of HCBCo’s permissible use and must not without the consent of

Henkel KGaA entitle the sublicensee to grant further sublicenses. HCBCo requires Henkel KGaA's consent to grant a sublicense to third parties that are not Henkel Group companies.

§ 13
Enforcement

(1) Henkel KGaA is responsible for the enforcement of Corporate IP, the protection of Corporate Know-How and the enforcement of claims arising from the violation of rights pertaining to Corporate Know-How. HCBCo may request that Henkel KGaA enforce Corporate IP and enforce claims arising from the violation of rights pertaining to Corporate Know-How. Henkel KGaA will decide on the enforcement at its reasonable discretion, taking into account the interests of Henkel KGaA and other Henkel Group companies. Any such enforcement will take place in the interests of and at the expense of HCBCo.

(2) HCBCo will provide Henkel KGaA with support as appropriate in connection with the enforcement and will, in particular, inform Henkel KGaA of any violations of the rights licensed under this Corporate IP License Agreement of which HCBCo has become aware. The Contracting Parties must in connection with the enforcement take due account of their mutual interests and provide each other with support as appropriate.

(3) Henkel KGaA is entitled to any cash payments resulting from proceedings, in particular those in relation to payments of damages.

§ 14
Term and Termination

(1) This Agreement is concluded for an indefinite period of time.

(2) This Agreement may be terminated by either Contracting Party in writing subject to a notice period of three months to the end of a month.

(3) The right to terminate this Agreement for cause without notice by means of a written declaration remains unaffected.

(4) If a third party that is not an "affiliated company" within the meaning of Sections 15 et seqq. AktG of HCBCo or its legal successors either alone or together with other third parties directly or indirectly acquires more than 50% of the shares in HCBCo or its legal successors or otherwise exercises a controlling influence on them, regardless of whether

this acquisition of control occurs through the acquisition of business shares, a measure pursuant to the UmwG or other legal or contractual measures ("**CoC Event**"), Henkel KGaA may terminate this Agreement in whole or in part with regard to individual rights of use by means of a written declaration to HCBCo. In this case, the rights and obligations arising from this Agreement will end in respect of the affected rights of use at the time of the occurrence of the CoC Event.

(5) After this Agreement terminates, subject to any agreement to the contrary between the Contracting Parties, HCBCo will be obligated to refrain from any further use of the property rights, rights of use and Know-How licensed under this Agreement insofar as and for as long as the property right, right of use or Know-How is still confidential. If there are records or copies of licensed property rights, rights of use or Know-How at HCBCo, these must be returned in full or demonstrably destroyed, insofar as the relevant information has not yet become public.

§ 15
Written Form

Modifications and additions to this Agreement require the written form in order to be valid. This also applies to the cancellation, modification or waiver of this § 15.

§ 16
Definitions

Insofar as terms are not defined separately in this Agreement, they have the meaning assigned to them in the context of the Hive-Down Agreement.

§ 17
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 12(1)(b) – HCB Business Managed Software

Asset Nummer extracted from internal database SAP:

No.	Asset Nummer
1.	20004357
2.	20004371
3.	20005173

***

Anlage 12(1)(c) – Henkel dx Software HCB

Asset Nummer entnommen aus der internen Datenbank SAP:

Nr.	Asset Nummer
1	20006142
2	20006094
3	20006033
4	20006083
5	20006136
6	20006302
7	20006303
8	20006304
9	20006036
10	20006080
11	20006140
12	20006035
13	20006082
14	20005413
15	20005502
16	20005888
17	20005961
18	20006009
19	20005988
20	20006190
21	20002965
22	20006144
23	20006268
24	20003181
25	20004788
26	20006213
27	20006214
28	20006232
29	20005958
30	20005969
31	20005979
32	20005991
33	20005996
34	20006010
35	20006019
36	20004359
37	20004897
38	20005170
39	20005182
40	20005224
41	20005256
42	20005571
43	20004305
44	20004896
45	20005310
46	20004451
47	20004454
48	20005097
49	20005246
50	20005292
51	20005338
52	20005365
53	20005407
54	20005515
55	20005577
56	20004363
57	20005082
58	20005169
59	20005225
60	20005255
61	20005340
62	20005379
63	20005409
64	20005669
65	20005672
66	20005677
67	20005684
68	20005846
69	20005873
70	20005913
71	20005962
72	20005974
73	20005252
74	20005541
75	20005573
76	20005902
77	20003507
78	20004894
79	20004059
80	20004889
81	20004891
82	20005323
83	20005326
84	20005329
85	20005372
86	20005373
87	20005374
88	20005376
89	20005375
90	20005520
91	20004392
92	20004890
93	20004893
94	20005324
95	20005327
96	20005330
97	20005519
98	20005942
99	20005957
100	20005967
101	20005978
102	20005989
103	20005998
104	20006011
105	20006023
106	20006026
107	20002972
108	20003304
109	20004787
110	20005129
111	20005230
112	20005397
113	20005472
114	20005572

115	20005848
116	20005944
117	20004362
118	20004452
119	20004500
120	20004790
121	20005172
122	20005183
123	20002685
124	20002685
125	20004339
126	20005350
127	20005351
128	20005352
129	20005380
130	20005381
131	20005411
132	20005493
133	20005514
134	20005578
135	20005591
136	20005667
137	20005676
138	20005845
139	20005874
140	20005884
141	20005901
142	20005945
143	20005968
144	20005990
145	20004372

146	20004373
147	20004374
148	20004375
149	20004376
150	20004885
151	20005176
152	20005177
153	20005661
154	20005264
155	20005337
156	20005488
157	20005489
158	20005660
159	20005877
160	20005899
161	20005953
162	20004886
163	20005179
164	20005341
165	20005395
166	20005408
167	20005499
168	20005580
169	20005548
170	20005575
171	20005579
172	20005668
173	20005872
174	20005900
175	20005959
176	20005971

177	20005981
178	20005992
179	20006000
180	20006018
181	20006020
182	20006027
183	20006163
184	20005943
185	20006012
186	20006022
187	20006201
188	20006203
189	20006207
190	20006237
191	20006202
192	20006204
193	20006208
194	20006238
195	20006175
196	20006184
197	20006187
198	20006176
199	20006185
200	20006188
201	20006200
202	20006206
203	20006215
204	20006177
205	20006186
206	20006189
207	20006205

208	20006216
209	20006239
210	20006257
211	20006178
212	20006233
213	20006244
214	20006245
215	20006258
216	20006270
217	20006271
218	20006152
219	20006153
220	20006275
221	20006276
222	20006308
223	20006309
224	20006310
225	20006312
226	20006315
227	20006319
228	20006321
229	20005918

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Annex 15(2) – HCB Works Numbers

Works numbers from the accounting system of Henkel KGaA:

No.	Works number
1.	WB73
2.	W013
3.	W026

Annex 17(3)(a)(ii) – HCB ICERTIS Contract Numbers

Contract numbers according to the contract database "Icertis" of Henkel KGaA:

No.	ICERTIS number	No.	ICERTIS number	No.	ICERTIS number
1	840489	19	855679	37	750885
2	853623	20	514731		
3	825619	21	846375		
4	852763	22	457591		
5	419949	23	457585		
6	822622	24	457588		
7	828627	25	465557		
8	826805	26	851964		
9	429008	27	859707		
10	429326	28	455205		
11	428594	29	455210		
12	828459	30	750894		
13	425902	31	750634		
14	425900	32	750866		
15	840489	33	750902		
16	810764	34	750907		
17	804918	35	750877		
18	819766	36	750868		

Annex 17(3)(b) – HCB Product Hierarchies

Product hierarchies according to the SAP system:

No.	Product hierarchy number	Product hierarchy name
1.	05	U-K
2.	07	U-W

Annex 17(3)(c) – HCB Supplier Numbers

Supplier numbers from the SAP system of Henkel KGaA:

Supplier number
1072755
1022178
1058717
1046104
25007
112205
363173
105598
1077707
17958
1021496
1082381
1053301
1075670
1050993
1087251
1085289
1041914
111894
1075169

1071021
550396
1078545
1057003
65783
1083056
1020893
1070045
1061400
4011310
237682
1080997
1053411
1071675
1083199
1071757
1019884
94523
1065887
1050715
1073368
1085957

1064869
1054660
328031
170291
1044885
369888
86011
17912
1063923
94831
103370
1059813
1087278
1077291
1070205
1069366
1071938
823664
21547
1067363
1023402
24146

98965
305359
316957
1075570
1036191
1080562
210986
1035545
1063478
1084422
1014760
1074720
4011971
301708
1073345
1087052
522194
1077266
1077558
1068310
1071300
1075658

1078646	1072161	1087814	1086467
1050728	38095	1084683	1069919
44065	354111	1082285	1086218
1061412	293781	4006495	1080986
168814	1075102	1086015	140961
1068045	25294	65024	1070958
1059242	1085279	1078068	4012968
1072359	4010790	1054181	1081028
1050285	1069608	1086300	103269
1087506	1060331	1069382	1078075
32211	1068081	197128	1086608
1074547	20776	187987	1053111
1059321	6236	202659	1051904
1082153	55576	1051209	1052183
4009710	144263	1073190	4016212
1070788	36896	206345	149387
1080500	1078534	1044204	1069481
1081893	1079041	1050923	191577
4021667	1081879	356825	1070683
4010481	1084355	91703	1081124
1083384	1086381	248848	550206
1087338	19263	1037204	544891
1082746	1071865	1075639	1085843
18970	1018189	19105	1071803

20671	1083702	1072702	1054906
4006250	1082360	1073164	1085315
1074579	1083433	1084762	1085954
1078052	1072857	1058736	1076962
4005976	1072875	1085705	261300
1082358	127726	21835	1076649
350171	1083224	1085287	1045341
1073280	1085271	125103	1075503
1071241	1070290	1083975	4010767
1061051	1056937	4007898	4014789
108108	1070394	1042318	1056145
45806	507605	1087865	1081178
1080792	1020761	1086334	37574
157678	4005071	1074665	1085996
1069911	1069697	1088055	255932
4009261	1070295	4007303	1078619
1084259	4007623	4031341	1072709
1082033	1078437	1070822	1086340
1082048	1077395	1070360	1069881
4013656	1062339	1073444	1069011
339240	1082377	4006500	192001
516848	1079081	1038496	1075832
1079926	1087870	1084929	1072211
150590	1042238	66635	4010500

1084657
1076842
1068774
4005334
1053315
20470
31224
350444
69069
1086295
1079107
1081475
1071066
4005453
1074406
1045564
1070124
21128
1065499
1047217
1069933
1059007
1044443
1051077

186093
1073926
1070169
1067009
1067325
200391
119828
1074097
1086747
1084660
56275
1076211
20845
354803
1087370
1072099
1087625
1085657
1074570
1071138
4005636
1028417
1027364
1057976

4007304
1063995
171414
1034266
1074318
345917
357703
280012
1071682
4024861
4005216
1086144
1069960
56867
105084
215478
322647
1037586
4009755
254674
324226
348808
62611
298338

22308
229732
1068527
1071867
1076090
1067759
1073059
1082210
1079698
1072165
18737
1078299
4009369
1087603
1038882
1052577
1074101
21077
1063066
1087326
1044619
1069020
186724
41158

100588
1066405
1073970
1079382
1085390
1085466
1085793
1081658
4005121
340692
1087030
1074590
1085088
1086922
1070138
4006877
1071091
1078255
106171
1085712
83856
1083716
1013979
1023547

1055541
296918
1033940
64871
1017563
547829
348426
1079739
4007581
1085550
1079453
1080664
1084287
1070635
4013932
4012299
1076259
303189
64423
50065
1050319
1082335
1081827
112848

1081292
1082239
1070408
219503
549239
311158
65067
1083719
4012302
1027506
4010871
1074255
1072634
1069312
23738
100581
1073187
320083
1071844
1084092
1070731
65878
1078675
1061244

1087551
1070276
4006484
1046631
314118
1082290
65156
200782
1065894
1077916
1082274
1073927
1070763
1087243
1088250
1077098
1070668
1068715
43962
1067525
1076548
1080728
1065514
70476

1082190	1048334	1071736	1018776
1078476	1077593	107260	1018954
1082276	1068693	1074712	1074697
1076558	1042613	1075711	1075478
1083644	1084950	1073820	1068813
1048080	1077153	1068150	1078685
1083437	1057869	1030955	1055216
341946	4008284	1078902	1075837
1038840	1073979	30655	24674
69677	1078934	107426	1086244
1026872	1035055	1048191	1018951
271146	36313	283091	1041417
1076017	77877	1080440	27677
1069339	400997	1017509	39641
1082069	341747	1077295	1085502
1074206	1042435	1081897	1043133
1072682	212647	1074958	544279
1082281	521131	1076637	107005
207695	1069302	1086594	1086049
1077370	1028279	1086449	549731
1084450	122868	1069672	1074688
1083829	1085384	335950	1088190
1057000	1085328	1079022	1087497
1051680	4011947	1077166	1076657

371408	1071087	1085462	4006121
4007339	1084695	1074710	1080309
1067537	146142	1082361	25248
1076037	1069828	36204	1082291
1075984	1072392	1054144	126628
1072148	324307	115449	1065407
1083777	1074723	1088069	1079501
1069952	1086419	1087076	549733
262519	1082309	1067720	1038832
1082841	1073198	129407	1082826
1083172	4010064	1067533	1086153
1081854	1074075	39587	312233
1046199	1075466	1070655	1074810
55587	1084352	28544	1069065
1079967	1050994	1082961	1077416
28680	177881	1087204	1081507
1085588	112554	1082405	90263
4005017	1084356	1081900	1018212
1075033	1073466	360928	4005943
1013721	1072701	1038872	4005405
1085611	1069310	323130	1084505
1082792	1073316	1070269	543909
1077361	1051845	1074313	1085383
1086655	1079789	1086446	24340

307221	1082097	1083885	1076478
1064534	199447	550297	1074350
1050381	1082650	1047947	1084089
1087727	1079322	198650	1060565
1069222	324849	1071941	1086965
363345	4005858	1071470	1082900
1040394	121865	1019939	54245
1057903	146081	314905	6314
1069426	1084778	1085662	1082595
1044044	337442	1086865	1082760
1018193	1076080	1084109	1069969
1076873	1085594	337458	1047724
4010897	1068776	1083730	1085008
1080818	343681	1067414	1069047
1085424	138076	1041379	1068604
1019904	61969	1062927	1072220
24476	1075052	1087124	4012645
87929	96096	233862	1070470
38583	174120	4005010	220890
1071495	1053747	1085254	1071889
1055158	376328	1085075	1052014
1074656	4010188	1087211	1085429
1069370	4007018	1060708	1062504
373334	1071245	1054040	83702

63125
4013030
1053883
4023310
364966
1070362
1039135
4018539
4027996
1066034
365219
4009494
1079936
1081125
1067184
1014775
1081630
1028010
4009308
32792
4022909
4005971
214415
4022088

4021741
4022573
4011386
122789
178740
4024826
4011580
1045879
4013599
1067264
61952
4017308
1073282
4030300
1071993
1069287
4025488
4023283
1082426
1086392
1079435
1081021
1074145
1035851

548445
1070615
2129
1082636
4016026
1077659
4023222
4027970
4015085
1075608
4016761
1080744
4013482
4018167
4006805
4028227
66580
1040929
157301
87693
309219
75295
1055613
1026616

466834
1040955
15164
14237
88646
148808
207269
1083741
10274
1077318
73400
1058738
481254
322841
186292
19584
1072593
4011370
1035584
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Annex 17(4)(a) – HCB Shared Suppliers

Supplier numbers from the SAP system of Henkel KGaA:

Supplier number
930598
126190
99881
1058261
1076837
1038499
52985
1018044
53896
57135
122054
15178
1077199
1082012
1064462
1075440
1045226
16594
279907
1070765
142415

356936
1081189
1087322
1076713
65550
1068203
1073189
1048384
38219
112656
15996
1066471
1075122
61866
1053422
1048159
183051
69261
14161
345556
1018419
16342
13588

1075838
480258
1039212
198581
1081646
79057
1083577
51609
65058
892888
1050219
480810
4007375
1058590
15942
76564
1082295
62296
17725
31033
1046231
252415
74438

66373
26491
1057456
1071959
16209
1075847
85688
1071724
14195
140715
16367
64885
1066599
1046774
138082
2056
1071117
296983
1073344
1069455
17778
114931
60102

1072737	1035571	1069282	45755
1069856	1073596	1073257	98420
88671	380523	545295	345739
86431	310986	134827	1017052
86006	1070739	349678	57167
1068255	1068408	1069563	20371
1050825	293444	112991	1072217
40298	99119	359181	1072378
370274	101591	1043126	286318
356777	1035086	1085563	65561
1028747	58016	47471	21841
1054858	93357	57448	1052112
1042580	2109	162451	350627
189752	1081689	20901	137942
319220	42595	175363	22209
19314	18170	4013989	155931
427806	2033	1064937	64610
1055317	1045880	1070311	301501
1055587	1074505	1073312	25030
543261	31322	36075	1061673
261069	37284	35607	1060104
42578	1028217	1040695	1075585
109182	293863	112606	1054836
1063143	108678	68453	1067805
19005	47502	37924	116155

1075318	1054197	1076122	343255
348703	546092	1057787	1052566
1030707	42612	20508	1052725
65573	1060572	299976	66824
17040	79879	1045568	20890
137941	20083	912980	1077380
1065420	544369	22361	1064917
98195	16956	4007562	1070617
65061	13293	1061033	202070
341927	1072653	67443	1047794
1068727	55745	1069564	192063
1071943	1069306	1053085	1032586
56726	21691	137483	1080917
1073199	19560	16704	19440
19974	802818	91729	1078770
14255	1080751	141082	379148
546866	1053350	13706	50605
140684	24508	130408	124841
22277	1076591	1055660	30378
1047028	46307	61905	1080446
307928	59972	1084313	1067178
1082973	1073054	112008	211336
16987	112075	78493	25997
22168	291185	45838	125218
67945	1045274	174731	1075956

1072868	14338	16532	1073766
1061047	323725	70135	295669
1068497	213185	23022	1053775
131870	249413	1084843	1071319
53378	304779	64783	250713
1052452	66068	199959	1051906
30572	12729	1059700	39939
53877	86898	1076820	98021
1068441	211643	933595	123620
1060949	1072078	1069032	322322
186172	61024	287031	288919
30266	148734	4008738	1041883
79919	1069653	1080975	14139
1058349	250930	51216	4009647
20974	22479	106376	94874
542657	68596	25836	1070400
63523	1069218	88519	65130
1073836	248370	1075772	281576
1068731	53938	106507	1014215
108910	23220	28790	277759
61775	1072751	39267	29246
1077979	66927	23099	1050481
1079615	1071350	1054050	1078294
1066296	1070382	76561	262421
1071497	1076349	60085	28557

1083676	82977	1087639	85033
1079397	1074902	1060140	1016838
65562	550439	1072434	27702
1068802	27266	1017446	65595
2411	1057482	1069265	195059
70615	1044817	1057418	1072900
17031	1071604	376545	1073269
138055	26996	280192	1073570
23799	48322	1084432	207777
1073813	1077174	46859	1041423
90284	70266	59776	180623
279976	105944	1054124	48375
65602	78494	1054699	126861
1028432	54044	124840	62344
1057094	1046297	310437	15175
1070446	111176	310436	28491
1072864	1068954	124837	14450
1070254	108776	1086016	26708
1070755	1057478	27688	1056910
4005688	1064843	1070515	434070
28412	314096	1037480	64185
37283	1039011	1051902	27154
1020832	66928	220041	65592
23882	87168	1073367	481488
62458	1046021	78693	50720

360087	371491	1051891	1018211
1045796	96495	44081	1051646
14462	197387	1078020	1055536
342465	1073859	1047216	1052910
1045145	379944	1046366	1055190
124838	28952	337981	1072412
28325	128815	1061484	377853
549512	45594	350205	14555
1045503	311954	1084567	124604
29070	1072466	19333	1038841
29045	80009	1076194	1047942
64235	53121	374965	1048192
66842	48587	1051670	20328
1056786	113110	1074973	42778
24525	40614	10218	283068
1061991	162826	1047919	1035245
1072444	103136	1063887	1057644
1054104	157746	161390	1015258
1048045	47731	24446	1048073
1065547	211134	89480	208897
1070066	110593	29594	1052318
1068646	111570	69094	203178
71626	103119	1080991	24401
26793	66134	66356	34369
125068	31511	1069280	1076539

25831	1071707	197067	141714
1054282	4017305	196580	1076273
31618	1027996	1077582	361188
1054182	1075907	1044791	65823
1065942	347643	1046049	147298
130030	56725	1055606	290478
29255	237548	310373	29580
15317	114540	1020107	264812
248742	301615	1028414	1061050
58720	26205	1071694	365818
1052516	26513	545771	498949
1061803	338964	26030	1018849
349882	1083462	963354	6101
1064306	25758	30485	26556
1082673	26011	1077257	2216
587571	311900	26227	22056
1045865	26187	26495	548965
14580	65587	168018	29069
105009	30552	4014561	1050011
25846	354479	4014677	72003
346693	30493	4014382	40688
57931	303409	4006974	1046908
25932	943894	1070137	379695
154637	15264	544816	304706
1076008	42618	18501	1062690

1028324
550461
108937

Contract R&D Service Provider numbers from the SAP system of Henkel KGaA:

Contract R&D Service Provider number
263
9484

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Annex 17(4)(b) – Central Framework Agreements for Suppliers

Supplier numbers from the SAP system of Henkel KGaA:

Supplier number
26952
1058088
19090
65679
1053020
67109
170389
357920
160422
1031254
26291
1047590
1018667
91714
1039436
1061537
1060706
1063957
1064868
15935
1055847

317846
293132
18363
1018436
1045330
1035754
1054559
1068206
1042601
1087086
643733
1015117
1043407
1085448
49830
372217
133771
1052445
1073086
374300
1017504
26654
248331

1069504
83221
1061582
1084229
1047752
1068903
25484
1050608
1059390
1051114
25567
1078297
1055600
401084
1054991
344515
388232
18259
18572
1014032
69381
134829
180750

1073161
1041209
150649
103861
1077858
1045429
129499
195882
1069670
123112
1034777
265951
154154
1068438
1072941
54896
1068421
1086485
87027
1062003
1057447
1075357
1018491

353269	85299	185645	4020947
1082969	1057277	1081906	1060402
543362	353788	1070411	311858
17085	109311	174478	1081573
20916	68595	1054006	1030043
65555	348428	1054064	28197
1015168	85471	1019575	1057115
1030692	1051948	1063209	1037076
1042373	1044514	336208	1032206
58136	1074741	1041444	1058833
65960	1055464	549056	376958
120122	308505	109648	983865
136360	1052493	126433	1080679
1041571	56564	1020039	59523
125546	266979	312465	1076972
62608	366848	65338	27100
20336	1031264	1039415	1068423
26247	105553	28717	1055059
1038166	1028022	1052669	84532
1073734	1034514	348846	37977
86773	22718	1043097	151292
21681	90116	1042431	25003
549620	92889	210464	6032
1068234	366404	1081755	1056472
1075961	1068843	1069201	1044673

323159
155101
1048403
353045
1082732
6331
1076854
363669
350236
288784
325905
1019808
22347
128964
89480
1044877
26167
302099
1054546
1068205
1078229
50575
1054570
369294
1040576

145392
29256
1072202
370664
1056207
1053743
161384
32254
1069859
551009
1047665
26389
1076957
17386
1084110
1016333
1078614
1084216
39886
1044803
364144
168771
380890
375791
4030299

4021535
4017565
1057343
4016703
46164
4011210
1075704
4016298
1081175
1081729
4017805
1073634
4010189
1085296
4015974
1070385
1073089
4011169
1017682
1052581
927775
1054712
1061110
1050582
429740

83102
1019142
1070085
204866
18225
289913
328192
1050583
14318
277521
204768
1054754
317947
155851
1055089
1076632
223885
542697

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Annex 17(5) – HCB Contracts Transferred by Way of Agreed Trusteeship

Contract numbers according to the contract database "Icertis" of Henkel KGaA:

Icertis contract number
858181
852737
860633

Customer Codes from the SAP system of Henkel KGaA:

Customer Hierarchy Level of the customer	Customer Hierarchy Level Code of the customer
Customer Hierarchy L1	22199396
Customer Hierarchy L2	22199415
Customer Hierarchy L3	22043768
Customer Hierarchy L3	22122469

Annex 18(2) – HCB Transferring Employees

Identification number from the Henkel KGaA personnel management system "GHR SAP P07":

No.	Identification number
1.	22219
2.	22225
3.	22524
4.	198
5.	22642
6.	22644
7.	22998
8.	18913
9.	21164
10.	51971
11.	52826
12.	18187
13.	18448
14.	18918
15.	18999
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1977.	20662966
1978.	20663952
1979.	20664113
1980.	20664247
1981.	20664669
1982.	20665021
1983.	20665165
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1990.	20666308

1991.	20666353
1992.	20666379
1993.	20666696
1994.	20667012
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1998.	20667740
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2013.	20669645
2014.	20669816
2015.	20670193

2016.	20670414
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2018.	20670428
2019.	20670879
2020.	20670889
2021.	20671168
2022.	20671206
2023.	20257118
2024.	20671765
2025.	20671968
2026.	20672197
2027.	20673086
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2031.	20674134
2032.	20674272
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2034.	20277111
2035.	20674971
2036.	20676107
2037.	20676235
2038.	20302353
2039.	20676313
2040.	20676642

2041.	20478049
2042.	20676896
2043.	20677331
2044.	20677533
2045.	20677949
2046.	20678009
2047.	20678319
2048.	20678551
2049.	20679081
2050.	20679116
2051.	20679376
2052.	20680213
2053.	20311248

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Annex 18(4).a – HCB CTA Trustee Agreement with Henkel Trust e.V.

Trustee Agreement

between

Henkel Consumer Brands GmbH, Henkelstr. 67, 40589 Düsseldorf, Germany

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf, Germany

3 March 2026

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Definitions

Derived Obligation Share	As defined in § 8(7).
AktG	German Stock Corporation Act (*Aktiengesetz*).
Actuary	As defined in § 6(1).
HCB Hive-Down	As defined in Section I paragraph (4) of the Preamble.
BetrAVG	German Company Pensions Improvement (*Betriebsrentengesetz*)
HCB Business Lease Agreement	As defined in Section I paragraph (5) of the Preamble.
HCB Business Lease	As defined in Section I paragraph (5) of the Preamble.
BGB	German Civil Code (*Bürgerliches Gesetzbuch*).
Defined Benefit Obligation (DBO)	For the purposes of IAS 19.8, the present value of the expected future payments required to settle the obligations arising from an employment or service relationship in the reporting period or prior periods.
DepotG	German Safe Custody Act (*Depotgesetz*).
Dual Trust Relationship	Contractual connection of an administrative trust between the Company and the Trustee, and a security trust between the Trustee and the Entitled Beneficiaries.
EGHGB	Introductory Act to the German Commercial Code (*Einführungsgesetz zum Handelsgesetzbuch*).

Fair Value	In accordance with IAS 19.8, the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.
Company	Henkel Consumer Brands GmbH.
Equivalent Security	A form of security that protects the Entitled Beneficiaries' economic interests to an extent that is economically comparable to the protection provided under this Agreement (e.g., the pledge of corresponding reinsurance policies). For the purposes of this Agreement, both a security interest that grants a right of separate satisfaction (*Absonderungsrecht*) in the event of enforcement and a security interest that grants a right of segregation (*Aussonderungsrecht*) in the event of enforcement are deemed equivalent forms of security. A security is only considered equivalent if the protection it provides against any access by the Company – as the debtor of the Pension Entitlements – to assets serving to secure those Pension Entitlements meets, in qualitative terms, the requirements that must be fulfilled under IAS 19.8, Section 246(2) of the German Commercial Code (*Handelsgesetzbuch*, HGB), and ASC 715 (but only for so long and to the extent that reporting under US GAAP is also performed) for assets to qualify as plan assets or covering assets (collectively referred to herein as "plan assets").
.	In the event that Pension Obligations are transferred from the Company to a Pension Fund within the meaning of Sections 236 et seqq. of the German Insurance Company Supervision Act (*Gesetz über die Beaufsichtigung der Versicherungsunternehmen*, VAG), equivalence of security is guaranteed where, at the time of the transfer of the Pension Obligations to the Pension Fund, assets are transferred to the Pension Fund in the amount which is necessary in accordance with the provisions of the Pension Fund Agreement and the pension plan applicable to the respective

	Entitled Beneficiaries in order to grant the respective Entitled Beneficiaries their own legal claim against the Pension Fund in the amount of the respective Pension Entitlement existing vis-à-vis the Pension Fund after the transfer of the Pension Obligations, and where the Pension Fund Agreement does not permit the transfer of assets back to the Company, but rather only to the Trustee.
HCB	Henkel Consumer Brands.
HCB Employees	As defined in Section I paragraph (7) of the Preamble.
Henkel KGaA	Henkel AG & Co. KGaA.
HGB	German Commercial Code (*Handelsgesetzbuch*).
IAS	International Accounting Standards.
IFRS	International Financial Reporting Standards.
InsO	German Insolvency Code (*Insolvenzordnung*).
Annual Financial Statements	Annual financial statements of the Company.
KAGB	German Investment Code (*Kapitalanlagegesetzbuch*).
Consolidated Financial Statements	Consolidated financial statements of Henkel KGaA.
KWG	German Banking Act (*Kreditwesengesetz*).
Minimum Cover Amount	As defined in § 3(8).
Top-Up Demand	As defined in § 20(6).

Original Obligation Share	As defined in § 8(7).
Pension Fund Agreement	Agreement between the Company and a Pension Fund within the meaning of Sections 236 et seqq. VAG, which relates to Pension Obligations that are (also) protected by this Agreement.
PSV	German Pension Protection Association (*Pensions-Sicherungs-Verein VVaG*).
Assumption of Obligations	Assumption of Obligations agreed between Henkel KGaA and the Company in relation to the HCB Employees.
Security Event	The events as defined in Section II paragraph (3) of the Preamble.
Security Priority Order	As defined in § 1(3).
Trustee	Henkel Trust e.V.
Trust Assets	As defined in § 2.
Trust Assets Share 1	As defined in § 8(7).
Trust Assets Share 2	As defined in § 8(7).
Transferring HCB Employees	As defined in Section I paragraph (4) of the Preamble.
UmwG	German Transformation Act (*Umwandlungsgesetz*)
UmwStG	German Transformation Tax Act (*Umwandlungssteuergesetz*).

HCB Business Unit	As defined in Section I paragraph (3) of the Preamble.
US GAAP	Generally Accepted Accounting Principles in the United States of America.
VAG	German Insurance Company Supervision Act (*Gesetz über die Beaufsichtigung der Versicherungsunternehmen*).
Pension Entitlements	Entitlements and expectant rights of Entitled Beneficiaries to the provision of occupational pension benefits based on direct Pension Commitments, for which a liability would in principle have to be recognized in the Consolidated Financial Statements or Annual Financial Statements without the offsetting permitted by this Trustee Agreement. The legal basis on which the aforementioned entitlements or expectant rights are based is of no consequence to the qualification as Pension Entitlements and the security thereof provided by this Agreement. In addition, Pension Entitlements will be deemed to include the claims from Pension Fund commitments that are equivalent to entitlements and expectant rights from direct Pension Commitments in accordance with § 1(3) of this Agreement, as well as entitlements and expectant rights of Entitled Beneficiaries against the Company in accordance with Section 1(1) sentence 3 of the German Company Pensions Improvement Act, which result from Pension Obligations that have been transferred by the Company to a Pension Fund in accordance with § 20 of this Agreement. Pension Entitlements within the meaning of this Trustee Agreement will also include the Company's obligations arising from the Assumption of Obligations. Pension Entitlements do not, however, include entitlements and expectant rights to the provision of occupational pension benefits that exist only on the basis of joint and several liability of the Company pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act. Furthermore, entitlements and expectant rights which are based on Pension Commitments and

	exist vis-à-vis the Company solely as a result of a transfer of business (with the Company as the acquirer) or a measure pursuant to the UmwG (with the Company as the acquiring legal entity) that took place after the conclusion of this Agreement will be included in this Agreement and qualify as Pension Entitlements only to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. Furthermore, entitlements and expectant rights to the provision of occupational pension benefits that are acquired through additional (makeup) contributions within the meaning of § 14 of the "*Versorgungsordnung für Mitarbeiter der Henkel KGaA vom 15.04.2004*" (Pension Scheme Rules for Employees of Henkel KGaA of April 15, 2004) are not deemed to be the Pension Entitlements within the meaning of this agreement, because they are already secured by a separate trustee agreement. Moreover, other entitlements and expectant rights to the provision of occupational pension benefits are not considered to be Pension Entitlements insofar as they are already secured against insolvency by the Company under private law – apart from the security provided by this Agreement or by the PSV.
Entitled Beneficiaries	Active and retired employees of the Company, active and retired members of the Management Board of the Company and – following the death of the aforementioned persons – their surviving dependents, each of whom is entitled to Pension Entitlements.
Pension Obligations	The obligations of the Company resulting from the Pension Entitlements of the Entitled Beneficiaries.
Confidential Information	All documents, information and data that are not publicly accessible, are confidential or are owned by the respective other party and that are made available to or become known to the parties by the respective other party due to this Agreement or in connection with its preparation or execution, as well as the text of this Agreement and the fact that the parties have entered into this Agreement.

Delay Event	The event defined in Section II paragraph (4) of the Preamble.

Trustee Agreement

between

Henkel Consumer Brands GmbH, Henkelstr. 67, 40589 Düsseldorf, Germany

- **Company** -

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf, Germany

- **Trustee** -

in favor of the Entitled Beneficiaries named in § 1(4) of this Agreement as third-party beneficiaries within the meaning of Section 328(1) BGB

Preamble

I. Hive-Down, Business Lease and Assumption of Obligations

(1) Henkel KGaA and its directly or indirectly dependent domestic and foreign subsidiaries constitute one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel KGaA is the sole shareholder of the Company.

(2) The Henkel Group is divided into two globally operating business units:

i. "Henkel Consumer Brands," consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the body care sector); and

ii. "Henkel Adhesive Technologies," with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics," "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional").

Henkel KGaA also provides the central functions consisting of the "Corporate Functions," the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the "OGIP function").

(3) The business operations of the globally operating business unit Henkel Consumer Brands directly performed by Henkel KGaA at the Düsseldorf, Krefeld and

Hamburg locations, including the respectively associated assets and liabilities of Henkel KGaA, are hereinafter referred to as the "**HCB Business Unit**."

(4) Henkel KGaA intends to transfer the HCB Business Unit to the Company by way of Hive-Down for Inclusion pursuant to Section 123(3) no. 1 UmwG in accordance with Section 20 UmwStG ("**HCB Hive-Down**"; the contractual agreement on the HCB Hive-Down and on the Hive-Down of the HAT Business Unit to Henkel Adhesive Technologies GmbH within the meaning of Section 126 UmwG the "**Hive-Down Agreement**"). The Hive-Down of the HCB Business Unit into the Company is to take place with retroactive effect from January 1, 2026, 00:00 hours. Upon the Hive-Down taking effect through its entry in the commercial register (*Handelsregister*) of Henkel KGaA, the employment relationships of Henkel KGaA with (active) employees of Henkel KGaA that are attributable to the HCB Business Unit ("**Transferring HCB Employees**") will be transferred to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a BGB.

(5) Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register of Henkel KGaA, the Company will lease, by means of a Business Lease Agreement within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "AktG") ("**HCB Business Lease Agreement**") the HCB Business Unit transferred to it under the HCB Hive-Down with retroactive economic effect from January 1, 2026, 00:00 hours to Henkel KGaA as Lessee ("**HCB Business Lease**"). Upon the HCB Business Lease coming into effect, the employment relationships of the Company with Transferring HCB Employees will revert back to Henkel KGaA with all rights and obligations in accordance with the more detailed provisions of Section 613a BGB.

(6) On the basis of the Business Lease, Henkel KGaA will continue to manage the HCB Business Unit following the entry into force of the Hive-Down, as the Lessee, in its own name and for its own account. After termination of the HCB Business Lease Agreement, the Company will conduct its business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel KGaA.

(7) Although the employment relationships with the Transferring HCB Employees transfer to Henkel KGaA upon the HCB Business Lease becoming effective, *inter alia* pension commitments within the meaning of the German Company Pensions Improvement Act to the Transferring HCB Employees and to employees hired by Henkel KGaA for the HCB Business Unit or attributed to the HCB Business Unit after the Closing Date of the Business Lease Agreement (hereinafter jointly referred to as the "**HCB Employees**") will remain the sole economic responsibility of the Company. For this purpose, the Company will, under the HCB Business Lease Agreement, declare a (discharging) Assumption of Obligations regarding, inter alia, entitlements and expectant rights from pension commitments within the meaning of the German Company Pensions Improvement Act, including direct commitments, to HCB Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel KGaA on the Closing Date within the meaning of the HCB Business Lease Agreement or are established or accrued vis-à-vis Henkel KGaA during the term of the HCB Business Lease Agreement. Under the Assumption of Obligations, the Company will also undertake to reimburse Henkel KGaA for all benefits once the respective entitlement has arisen

(assumption of obligation to perform). The Assumption of Obligations ends, *inter alia*, if the Company becomes the original debtor of the Pension Commitments in the future – in particular after the end of the HCB Business Lease. The Assumption of Obligations will also contain provisions stipulating that it can be terminated and adjusted – also with effect for the Entitled Beneficiaries. To the extent that Henkel KGaA remains the original debtor of the Pension Commitments (in particular in respect of employees who retire during the term of the Business Lease or who leave the employment relationship with a vested entitlement (*unverfallbare Anwartschaft*)), the Assumption of Obligations will remain in force unless the Company and/or Henkel KGaA exercise their right to terminate or adjust the Assumption of Obligations.

II. Securing of Entitled Beneficiaries' Pension Entitlements

(1) Upon the HCB Hive-Down and the HCB Business Lease taking effect, HCB Employees and, following the departure of such an employee, also departed employees and – following the death of the aforementioned persons – their surviving dependents will have Pension Entitlements vis-à-vis the Company, either directly from the Pension Commitment or due to the Company's Assumption of Obligations for the Pension Commitment, for which (without the offsetting permitted by this Agreement) a liability would have to be reported or a provision formed in the Consolidated Financial Statements or in the Annual Financial Statements in accordance with the provisions of the IFRS or German Commercial Code (HGB), or could be formed in connection with Article 28 of the German Introductory Act to the Commercial Code (EGHGB).

The legal basis on which the aforementioned entitlements or expectant rights are based is of no consequence to the qualification as Pension Entitlements and the security thereof provided by this Agreement. In addition, Pension Entitlements will also include entitlements from Entitled Beneficiaries against the Company pursuant to Section 1(1) sentence 3 BetrAVG which result from pension obligations that have been transferred by the Company to a Pension Fund pursuant to § 20 of this Agreement. Pension Entitlements within the meaning of this Trusteeship Agreement also include the Company's obligations arising from the Assumption of Obligations. Pension Entitlements do not, however, include such entitlements and expectant rights to the provision of occupational pension benefits that exist only on the basis of joint and several liability of the Company pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act (*Umwandlungsgesetz*, "UmwG"). Furthermore, entitlements and expectant rights which are based on Pension Commitments and exist vis-à-vis the Company solely as a result of a transfer of business (with the Company as the acquirer) or a measure pursuant to the German Transformation Act (with the Company as the acquiring legal entity) that took place after the conclusion of this Agreement will be deemed included in this Agreement only to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. The Company hereby issues a corresponding unilateral written declaration with respect to the employees transferred from Henkel KGaA to the Company at the end of the Business Lease.

Furthermore, entitlements and e0xpectant rights to the provision of occupational pension benefits that are acquired through additional (makeup) contributions within

the meaning of § 14 of the "*Versorgungsordnung für Mitarbeiter der Henkel KGaA vom 15.04.2004*" (Pension Scheme Rules for Employees of Henkel KGaA of April 15, 2004) are not deemed to be the Pension Entitlements within the meaning of this Agreement, because they are already secured by a separate trust agreement. Moreover, other entitlements and expectant rights to the provision of occupational pension benefits are not considered to be Pension Entitlements insofar as they are already secured against insolvency by the Company under private law – apart from the security provided by this Agreement or by the PSV.

Entitled Beneficiaries who acquire entitlements or expectant rights to the provision of occupational pension benefits vis-à-vis the Company only after the conclusion of this Agreement will be deemed to be automatically included in this Agreement insofar as the entitlements and expectant rights are to be qualified as Pension Entitlements within the meaning of this Agreement and insofar as the Company has not made use of its right under § 18(1) of this Agreement in this regard.

(2) The Company intends to secure the Pension Entitlements against insolvency by means of external reinsurance to the extent specified in more detail in this Agreement. This will take place by transfer of the assets required for the corresponding (if applicable, *pro rata*) full financing (here and below this refers to the dedication of assets and their fruits and substitutes for the purpose of the – if applicable, *pro rata* – fulfillment of Pension Entitlements) and security to a legally independent third party (Trustee) on a fiduciary basis.

(3) With the conclusion of the Trustee Agreement and the transfer of the assets in accordance with this Agreement, the Company pursues the purpose of fulfilling the Pension Entitlements in accordance with the more detailed provisions in this Agreement, including in the event that

- insolvency proceedings are instituted against the assets of the Company, or
- the institution of insolvency proceedings against its assets is refused due to lack of assets, or
- an out-of-court settlement is concluded between it and the respective creditors to avert insolvency proceedings, or
- its business activities are completely discontinued and insolvency proceedings are manifestly out of the question due to lack of assets.

Each of these cases is referred to below as an "**Security Event**." As long as and to the extent that the Company is not originally liable for the Pension Obligations (i.e., from a Pension Commitment existing with the Company, with the Assumption of Obligations not being understood as a Pension Commitment for these purposes), but is liable only due to its Assumption of Obligations, a Security Event within the meaning of this Agreement will occur only if a Security Event within the meaning of this paragraph (3) has occurred for both debtors (i.e., both for the Company and for Henkel KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the Pension Obligations, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the legal consequences pursuant to § 8(7) of this Agreement for the Company only (i.e., no Security Event in respect of Henkel KGaA).

(4) Furthermore, the Company pursues the purpose of ensuring, through the transfer of the assets to a legally independent third party on a trust basis, that the Pension Entitlements, with the exception of the entitlements from Pension Fund commitments that are treated as equivalent in accordance with § 1(3) of this Agreement, are fulfilled in a timely manner in accordance with this Agreement also in cases where the fulfillment of Pension Entitlements – without a Security Event having occurred – is delayed on a sustained basis. Such a Delay Event exists where a due and undisputed or legally established Pension Entitlement has not been fulfilled more than 60 days after falling due (hereinafter "**Delay Event**"). The provisions relating to the Delay Event do not apply to Pension Obligations that have been transferred to a Pension Fund.

(5) In addition, the transfer on a trust basis of the funds required for the (if applicable, *pro rata*) full financing and securing the Pension Entitlements is intended to make it possible to offset in the Consolidated Financial Statements or Annual Financial Statements the liability to be reported on account of the Pension Entitlements with the separate plan assets covering the Pension Obligations.

Now therefore, the parties agree as follows:

§ 1 Subject of the Agreement

(1) The subject of this Agreement is the external (if applicable, *pro rata*) full financing and securing of Pension Entitlements and, in the case of a Security Event, the (if applicable, *pro rata*) satisfaction of Pension Entitlements existing at that time; the subject of this Agreement is furthermore the satisfaction of Pension Entitlements, with the exception of the claims from Pension Fund commitments that are treated as equivalent in accordance with paragraph (3) below, in the case of a Delay Event in accordance with the more detailed provisions of this Agreement, for as long as the Delay Event continues.

(2) This Agreement establishes an administrative trust between the Company and the Trustee within the meaning of § 3 of this Agreement, and a security trust between the Trustee and the Entitled Beneficiaries within the meaning of § 4 of this Agreement (Dual Trust Relationship).

(3) This Agreement primarily secures those Pension Entitlements or that portion of Pension Entitlements from direct Pension Commitments that are not protected against insolvency by the Pension Protection Association (PSV) on the basis of statutory provisions. Pension Entitlements or that part of the Pension Entitlements from direct Pension Commitments that are protected against insolvency by the PSV on the basis of statutory regulations are secured on a secondary basis (the order of priority described in sentences 1 and 2 is hereinafter referred to as the "**Security Priority Order**"). With regard to the Security Priority Order, any claims from the Company's Pension Commitments that are not secured by the PSV will be treated as equivalent to the Pension Entitlements or parts of Pension Entitlements from direct Pension Commitments to be secured on a priority basis if they result from the transfer of Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement and the Pension Fund assets attributable to the Company are to be transferred to the PSV upon the occurrence of a Security Event in accordance with Section 9(3b) of the BetrAVG. The scope and type of the security will be

governed by the more detailed provisions of this Agreement; the legal consequences of the different priorities for securing claims that are not secured by the PSV on the one hand and claims statutorily secured by the PSV on the other with regard to the fulfillment of the claims in the case of a Security Event will be governed in particular by the provisions in § 8 of this Agreement.

(4) Third-party beneficiaries pursuant to Section 328(1) BGB under this Agreement are deemed to be – taking into account the provision in § 18(1) of this Agreement – the Entitled Beneficiaries .

§ 2 Trust Assets

The Trustee maintains a securities custody account in its name, which is managed as an open trust deposit account, and a corresponding current account or settlement account managed as an open trust account with a German bank within the meaning of in Section 1(1) of the German Banking Act (*Kreditwesengesetz*, "KWG") or a German financial services institution within the meaning of Section 1(1a) KWG of its choice. The Trustee may also open multiple trust deposit accounts and trust accounts. Furthermore, it may also make use of multiple banks or financial services institutions. The trust deposit account and the trust account (or the trust deposit accounts and the trust accounts) will bear an additional designation indicating their specific fiduciary purpose. The securities deposited in the aforementioned securities custody account and in the current account or settlement account (or in the securities custody accounts and in the current accounts or settlement accounts) and any other assets or substitutes thereof transferred by the Company to the Trustee for the purposes of administering and securing the Pension Entitlements on a trust basis under this Agreement will constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the following provisions (hereinafter referred to as the "**Trust Assets**"). The Trust Assets also include the benefits and fruits derived from the Trust Assets by the Trustee, which must each be placed in the securities account or credited to the current account or settlement account, to the extent possible.

§ 3 Administrative Trust

(1) The Company will transfer to the Trustee, directly or indirectly, either sums of money to its current account or settlement account specified in § 2 of this Agreement or other assets intended to serve the (if applicable, *pro rata*) full financing and securing of Pension Entitlements. Only assets whose transfer is compatible with the provisions of the Investment Guidelines attached as **Annex 3.1** may be transferred to the Trustee. Apart from the allocation obligation provided for in § 20 of this Agreement, the Company will decide at its own discretion on the scope of the assets it transfers to the Trustee.

(2) The Trustee will commission a capital management or investment company (within the meaning of the German Investment Code (*Kapitalanlagegesetzbuch*, "KAGB")) or a financial services institution (within the meaning of Section 1(a) KWG) to manage and invest the Trust Assets, insofar as this is possible and economically reasonable given the nature of the assets, within the framework of a separate asset management agreement (including any further agreements to be concluded in this context). The Trustee may also commission multiple capital management or

investment companies or financial services institutions. The management and investment of the Trust Assets by a capital management or investment company or a financial services institution will then take place in the name and for the account of the Trustee. An Investment Committee will be set up to determine the specific investment policy with regard to the assets managed by the capital management or investment company or the financial services institution. This Investment Committee will decide on the requirements for the investment of the assets within the framework of the Investment Guidelines (Annex 3.1). The composition of the Investment Committee and the process by which it passes resolutions are regulated in the aforementioned Investment Guidelines (Annex 3.1).

(3) As an alternative to the provision in paragraph (2), and in particular if management or investment by a capital management or investment company or a financial services institution is not possible or economically viable, the Trustee will commission a suitable third party to manage and invest the Trust Assets in accordance with a separate agreement and in accordance with the provisions of the Investment Guidelines (Annex 3.1) or will carry out the management and investment itself in accordance with the provisions of the Investment Guidelines (Annex 3.1). Any management and investment of the Trust Assets by a suitable third party will take place in the name of and for the account of the Trustee.

(4) The Investment Guidelines (Annex 3.1) may be amended in accordance with the procedure laid down in the Investment Guidelines without the consent of the Entitled Beneficiaries. The Investment Guidelines must not contradict the provisions of this Agreement. In the event of a contradiction, the Investment Guidelines must be amended accordingly. In any case, the provisions of this Agreement will take precedence over the provisions in the Investment Guidelines.

(5) On the last banking day of each quarter, the Trustee will render account to the Company detailing the change and Fair Value of the Trust Assets. With regard to the part of the Trust Assets managed by the capital management or investment company or a financial services institution, this will be done by sending a statement of the trust account and the trust deposit account maintained on its behalf. Insofar as the Trust Assets are not managed by the capital management or investment company or a financial services institution, the account-rendering will be carried out in accordance with a separate agreement between the Company and the Trustee.

(6) The Trust Assets will be managed and held separately from other assets managed by the Trustee, a suitable third party within the meaning of paragraph (3), the capital management or investment company or a financial services institution. Insofar as the Trust Assets are managed by a capital management or investment company, the latter will establish one or more investment funds (*Sondervermögen*) within the meaning of the KAGB for this purpose. Securities managed by a financial services institution, a suitable third party or the Trustee must be held separately within the meaning of Section 2 DepotG.

(7) If this Agreement comes to an end prior to the occurrence of a Security Event, the Trustee will be obligated to proceed with the Trust Assets available at that time in accordance with the provisions of § 16 of this Agreement. In the case of a Security Event, the Trust Assets must be handled in accordance with the provisions of § 8 of this Agreement.

(8) As long as the Agreement has not come to an end and no Security Event has occurred, the Company may require from the Trustee a reimbursement from the Trust Assets if it has made payments to fulfill Pension Entitlements that are secured by this Agreement; this will also apply if a third party, in particular Henkel KGaA, has made payments to fulfill Pension Entitlements that are secured by this Agreement and the Company has reimbursed the third party for those payments. This will not apply to reimbursement for payments made to satisfy entitlements from Pension Fund commitments that are treated as equivalent pursuant to § 1(3) of this Agreement. As long as the agreement has not come to an end and no Security Event has occurred, the Company may require the Trustee to fulfill Pension Entitlements that are due, with the exception of the entitlements from Pension Fund commitments that are treated as equivalent pursuant to § 1(3) of this Agreement, directly from the Trust Assets. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question. The Company's right to require reimbursement will cease to exist if and to the extent that, after any reimbursement by the Trustee, the Pension Entitlements or parts of the Pension Entitlements that are not secured by the PSV would no longer be covered by Trust Assets (the amount required to cover the Pension Entitlements not secured by the PSV is hereinafter referred to as the "**Minimum Cover Amount**"). For the sake of clarity, the parties note that the Minimum Cover Amount also applies to entitlements from Pension Fund commitments that are not secured by the PSV and are treated as equivalent pursuant to § 1(3) of this Agreement.

(9) Subject to the condition that the Minimum Cover Amount remains in the Trust Assets, the Company may, irrespective of the case (of reimbursement) regulated in paragraph (8) sentence 1 above, request from the Trustee the retransfer of Trust Assets, to the extent that accounting regulations under the IFRS and HGB allow the retransfer of Trust Assets without jeopardizing the purpose stated in Section II paragraph (5) of the Preamble and in particular the qualification of the (remaining) Trust Assets as "plan assets" within the meaning of IAS 19.8 and Section 246(2) HGB. The relevant time for the corresponding determination is the time of the retransfer. If the Company has transferred Pension Obligations to a Pension Fund pursuant to § 20 of this Agreement, a retransfer of Trust Assets pursuant to this paragraph (9) will be permitted only if the additional conditions of § 21(3) of this Agreement are fulfilled.

1. The Administrative Trust existing between the Company and the Trustee and regulated in § 3 of this Agreement will expire upon the occurrence of a Security Event. This will not affect the remainder of this Agreement, in particular with regard to the other rights and obligations of the Trustee and the Company under this Agreement that are not regulated in § 3 of this Agreement.

§ 4 Genuine Contract in Favor of Third Parties; Security Trust; Entitlements in the Case of a Security Event

(1) The Trustee will hold the Trust Assets not only as the administrative trustee of the Company based on the provision in § 3 of this Agreement, but also as the security trustee of each Entitled Beneficiary in accordance with the more detailed provisions

of this Agreement. The security trust relationship is established by this Agreement, which in this respect represents a genuine contract in favor of third parties within the meaning of Section 328(1) BGB and is independent of the existence of the administrative trust pursuant to § 3 of this Agreement. The security trust relationship will arise immediately upon conclusion of this Agreement and may only be terminated without the written consent of the respective Entitled Beneficiaries if the termination serves to establish another, at least equivalent security (Equivalent Security). Under the security trust relationship, each Entitled Beneficiary will be entitled upon conclusion of this Agreement to require that the Trustee act in the interests of securing the Pension Entitlements in accordance with the provisions of this Agreement. In the case of a Security Event, each Entitled Beneficiary may directly require the Trustee to satisfy their Pension Entitlements vis-à-vis the Company from the Trust Assets in accordance with the more detailed provisions in § 8 of this Agreement.

(2) In the case of a Security Event, the Trustee will be obligated to first fulfill its obligations under paragraph (1) sentence 5 before it fulfills the Company's claims under this Agreement, including any retransfer or reversal claims of the Company due to unjust enrichment or on the basis of insolvency law or other statutory provisions. As long as a Security Event has not occurred, the Trustee will transfer the Trust Assets (in whole or in part) back to the Company only in accordance with the provisions of § 3(8) and (9), § 16 (5), § 20(2) and § 21(3) of this Agreement.

(3) The Company's right to require payment from the Trustee to the Entitled Beneficiaries in the cases referred to in paragraph (1) sentence 5 in accordance with § 8(1) of this Agreement will remain unaffected by the Entitled Beneficiaries' independent claim to payment in the case of a Security Event (Section 335 BGB).

(4) The Trustee's obligation to perform in the case of a Security Event in accordance with the provisions in paragraph (1) will be limited to the Trust Assets existing at the time in question. In cases of paragraph (1) sentence 5, the Trustee will fulfill the portion of the Pension Entitlements that is already secured by the PSV on the basis of statutory provisions in accordance with the provisions in § 8 only to the extent the existing Trust Assets are not used to fulfill the portion of the Pension Entitlements that is not secured by the PSV.

(5) For the contracting parties, the contractual basis is that the security trust relationship in favor of the Entitled Beneficiaries continues to exist until all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another Equivalent Security to that provided by this Agreement, or the Trust Assets have been exhausted in accordance with the provisions of this Agreement. The security trust relationship will continue to exist in the case of a Security Event regardless of the fact that the administrative trust relationship between the Company and the Trustee has expired. Insofar as this Agreement comes to an end with legal effect before all Pension Entitlements have been fulfilled in full, paragraphs (1) to (4) and the provisions in § 16 of this Agreement will apply accordingly to any retransfer claim of the Company resulting from such termination or coming to an end.

§ 5 Genuine Contract in Favor of Third Parties; Security Trust; Entitlements in the Case of a Delay Event

(1) If an Entitled Beneficiary experiences a Delay Event without a Security Event having occurred, the respective Entitled Beneficiary will be entitled to demand satisfaction of their due and undisputed or legally established (*res judicata*) Pension Entitlements against the Company directly from the Trustee from the Trust Assets under the conditions of the provision in § 10 of this Agreement. Furthermore, the respective Entitled Beneficiary will be entitled to demand satisfaction of Pension Entitlements vis-à-vis the Company that subsequently become due and are undisputed or have been legally established (*res judicata*) directly from the Trustee from the Trust Assets, in each case when they fall due. The respective Entitled Beneficiary will have claims against the Trustee only until the Company (again) begins to fulfill the respective Pension Entitlements when they become due, but at the latest until the occurrence of a Security Event. The rights of the Entitled Beneficiaries described above will be created immediately upon conclusion of this Agreement, which in this respect constitutes a genuine contract in favor of third parties within the meaning of Section 328(1) BGB.

(2) The Trustee's obligation to perform pursuant to paragraph (1) is limited to the Trust Assets that exist at the time in question. If the Trust Assets are not sufficient to satisfy the claims due pursuant to paragraph (1), the Security Priority Order specified in § 1(3) of this Agreement will apply accordingly to a Delay Event. The right of the Company to demand reimbursement and the corresponding obligation to perform pursuant to paragraph (1) will cease to apply if and to the extent that the Minimum Cover Amount does no longer exist in the Trust Assets after any reimbursement.

(3) Paragraphs (1) and (2) above do not apply to Pension Obligations that have been transferred to a Pension Fund.

§ 6 Calculation of the DBO of the Pension Entitlements to be Secured

(1) Once a year, on December 31 of the respective year ended (valuation date), the amount of the Defined Benefit Obligation ("DBO") of the Pension Entitlements to be secured from direct Pension Commitments and the joint DBO of the Pension Entitlements from direct Pension Commitments and the claims from Pension Fund commitments that result from the transfer of Pension Obligations from the Company to a Pension Fund in accordance with § 20 of this Agreement must be determined in accordance with IFRS principles by an actuarial expert to be commissioned by the Company (hereinafter referred to as "**Actuary**"). The service agreement with the Actuary (existing agreement or new agreement to be concluded) provides that the Actuary is obligated to notify both the Company and the Trustee of the DBO values determined in accordance with sentence 1 without delay. The calculation mode for the DBO specified in the service agreement agreed or to be agreed between the Company and the Actuary must comply with the recognized rules of actuarial calculation and the relevant IFRS requirements. The calculation mode can be adapted to the current status of the recognized actuarial rules and the relevant IFRS requirements by amending the service agreement.

(2) If Pension Entitlements arising in the future are excluded (in whole or in part) from the scope of the Agreement by unilateral declaration of the Company pursuant to

§ 18(1) of this Agreement, these will not be taken into account in the calculation of the DBO of the Pension Entitlements to be secured.

§ 7 Data Transmission

The Company will immediately provide the Trustee with a list of the personnel numbers, names and dates of birth of the Entitled Beneficiaries and update this list on the respective valuation date in accordance with § 6(1) of this Agreement. The Trustee will receive the list from the Company in the form of a data record. The data will be transmitted in paperless form. The list, in its respective current version, forms an integral part of this Agreement.

§ 8 Rights and Settlement in the Case of a Security Event

(1) Upon the occurrence of a Security Event, the Trustee will first use the Trust Assets according to the Security Priority Order specified in § 1(3) of this Agreement to fulfill the part of the Company's Pension Entitlements existing at that time which is not legally protected against insolvency by the PSV. For the sake of clarity, the parties note that this will also include the entitlements from Pension Fund commitments treated as equivalent pursuant to § 1(3) of this Agreement. Remaining Trust Assets, which are not to be used pursuant to sentence 1, will be used by the Trustee to fulfill the part of the Pension Entitlements existing at that time which is legally secured against insolvency by the PSV. The exact scope and manner of the fulfillment of the Pension Entitlements will be governed by the provisions in the following paragraphs. Insofar as, after the fulfillment of all Pension Entitlements existing at the time of the occurrence of the Security Event, Trust Assets still exist and the PSV has no claims against the Trustee, the Trustee will prepare a final account and transfer the remaining assets back to the Company.

(2) The fulfillment of the individual Pension Entitlements (including the entitlements from Pension Fund commitments referred to in paragraph (1) sentence 2) will be governed by the following provisions: Upon the occurrence of a Security Event, the Trustee will instruct the Actuary within the meaning of § 6(1) of this Agreement to determine the DBO of all Pension Entitlements existing upon the occurrence of the Security Event on the effective date of the occurrence of the Security Event. On the basis of the Actuary's calculation, the Trustee will, after deducting an amount necessary to cover the expected settlement costs, segment the Trust Assets, taking into account the Security Priority Order specified in this Agreement, in such a way that a partial amount of the Trust Assets is determined for each Entitled Beneficiary (or, if the Trust Assets are insufficient, only for those Entitled Beneficiaries with Pension Entitlements that are not secured by the PSV) as the exclusive pool of covering assets for the respective Pension Entitlements.

Insofar as the Trust Assets, after deduction of the (expected) settlement costs,

- are sufficient to cover the determined DBO of all Pension Entitlements, each pool of covering assets will correspond to the respective determined DBO of the individual entitlement;
- are sufficient to cover the determined DBO of the part of the Pension Entitlements that is not secured by the PSV but not to cover the determined

DBO of all Pension Entitlements, the pool of covering assets with regard to the part of the Pension Entitlements that is not secured by the PSV will correspond to the respectively determined DBO thereof. With regard to the Pension Entitlements or the part of the Pension Entitlements that are secured by the PSV, the assets that are still available after deduction of the pool of covering assets attributable to the Pension Entitlements that are not secured by the PSV will be allocated on a *pro rata* basis;

- are then not sufficient to cover the determined DBO of the part of the Pension Entitlements that is not secured by the PSV, the assets will be allocated to that part of the entitlements on a *pro rata* basis.

The Trustee will notify each Entitled Beneficiary in writing without delay of the amount of the pool of covering assets determined for them.

(3) The Trustee will be obligated to pay each Entitled Beneficiary from the Trust Assets up to the amount of the respective pool of covering assets of the individual Entitled Beneficiaries if and to the extent that their Pension Entitlements are due in accordance with Sections 41, 45 and 46 of the German Insolvency Code (*Insolvenzordnung*, "InsO"), if applicable in conjunction with Section 9(2) sentence 3 BetrAVG. Insofar as Pension Entitlements are not or will not become due upon occurrence of a Security Event, the Trustee will be only obligated vis-à-vis the respective Entitled Beneficiaries to secure their claims by depositing the respective pool of covering assets in favor of the respective Entitled Beneficiaries with a suitable institution within the meaning of Section 198 InsO, and in making that deposit will fulfill its obligation vis-à-vis the respective Entitled Beneficiaries. If income tax is payable on the sum to be deposited before the respective claims secured thereby become due, the amount required to settle the tax liability will be paid immediately to the Entitled Beneficiaries concerned from the respective pool of covering assets. Proof of any income tax incurred must be provided to the Trustee in each case by submission of corresponding documents.

(4) In the case of a Security Event, the Trustee will be entitled to invest the Trust Assets in whole or in part in money market funds or other liquid forms of investment. The Trustee will be entitled to liquidate the Trust Assets in whole or in part insofar as this is necessary to satisfy secured Pension Entitlements existing at the time of the occurrence of a Security Event or if this is necessary for the Trustee to be able to exercise its right of deposit in accordance with paragraph (3) sentence 2. The Trustee will be entitled to use one or more suitable agents to fulfill its obligations in the case of a Security Event. Any costs that arise through the use of an agent must be paid from the Trust Assets. They must be taken into account when determining the settlement costs that are expected to be incurred in accordance with paragraph (2).

(5) The Trustee will be obligated to fulfill the claims of the Entitled Beneficiaries for payment from the respective pool of covering assets without delay in the case of a Security Event or to initiate the deposit in accordance with paragraph (3) sentence 2 without delay, insofar as Pension Entitlements do not fall due in the case of a Security Event. In this context, it will be obligated to take suitable measures for the realization of the Trust Assets in order to ensure the fulfillment of the claims or make the deposit pursuant to paragraph (3) sentence 2. If, due to legal or factual circumstances, the Trustee is unable to access parts of the Trust

Assets upon the occurrence of a Security Event, it will be obligated to take the necessary measures, at the expense of the Trust Assets, to gain access.

(6) The Entitled Beneficiaries will be obligated to support the Trustee to the extent necessary for the Trustee to perform the settlement actions described in the preceding paragraphs. The Entitled Beneficiaries will not be entitled to issue instructions with regard to the manner in which the Trust Assets are realized and paid out or otherwise used in the case of a Security Event. If an Entitled Beneficiary fails to take any action necessary to enable the Trustee to fulfill its obligations toward that Entitled Beneficiary, the Trustee will be entitled to refuse performance vis-à-vis that Entitled Beneficiary until the required action is taken.

(7) As long as and to the extent that the Company is not originally liable for Pension Obligations, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the following legal consequences for the Company only (i.e., no Security Event in respect of Henkel KGaA):

a. The Pension Obligations will be divided economically and legally into the part of the Pension Obligations for which the Company is originally liable ("**Original Obligation Share**") and the part of the Pension Obligations for which the Company is liable only due to the Assumption of Obligations ("**Derived Obligation Share**").

b. The Trust Assets will be divided into two parts, namely the part that corresponds to the share of the Original Obligation Share in the total commitment value of all Pension Obligations ("**Trust Assets Share 1**") and the part that corresponds to the share of the Derived Obligation Share in the total commitment value of all Pension Obligations ("**Trust Assets Share 2**"). The decision as to how the specific assets forming the Trust Assets are to be divided by the Trustee into Trust Assets Share 1 and Trust Assets Share 2 (unless the Trust Assets consist solely of assets that can as such be divided up on a percentage basis) will be made by the Investment Committee referred to in § 3(2) of this Agreement in accordance with the provisions of the Investment Guidelines (Annex 3.1).

c. The provisions of § 8(1) to (7) of this Agreement will apply with regard to Trust Assets Share 1.

d. As from the occurrence of a Security Event for the Company only (i.e., no Security Event in respect of Henkel KGaA), Trust Assets Share 2 will serve solely to secure the claims vis-à-vis the HCB Employees for whose Pension Entitlements Henkel KGaA is originally liable at that time. With regard to Trust Assets Share 2, the Trustee will be obligated to hold the Trust Assets in accordance with this Agreement to the benefit of Henkel KGaA as if Henkel KGaA had entered into the present Agreement in place of the Company. In respect of Trust Assets Share 2, Henkel KGaA will be entitled to all those rights and obligations under this Agreement to which the Company was previously entitled. In particular, Henkel KGaA may demand that Trust Assets Share 2 be transferred to an Equivalent Security.

§ 9 Trustee's Authority to Deposit Assets

(1) In the case of a Security Event, the Trustee, to the extent that the deposit requirements of Section 372 BGB have been met, will be entitled to release itself

from its obligations under this agreement toward the Entitled Beneficiaries and the Company by realizing the Trust Assets transferred to it and depositing the proceeds in favor of the Entitled Beneficiaries and the Company with the local court (*Amtsgericht*) of Düsseldorf. If the PSV asserts claims against the Trustee with regard to the Trust Assets or part of the Trust Assets, it may be specified in the deposit application as a potential authorized recipient in addition to the aforementioned parties. The Trustee will have the authority to deposit assets only after 180 calendar days from the occurrence of the Security Event.

(2) In cases of § 16(4) of this Agreement (failure to transfer the Trust Assets after the agreement comes to an end), the Trustee, insofar as the deposit requirements of Section 372 BGB are met, will be entitled to release itself from its obligations under this Agreement by realizing the Trust Assets held by it under this Agreement and depositing the proceeds in favor of the Entitled Beneficiaries and the Company with the local court of Düsseldorf. Paragraph (1) sentence 2 will apply accordingly.

(3) The provisions of this § 9 concerning depositing with a court will not affect the depositing with a suitable institution within the meaning of Section 198 InsO as stipulated in § 8(3) sentence 2 of this Agreement.

§ 10 Rights and Settlement in the Case of a Delay Event

(1) In the case of a Delay Event, the Trustee will be entitled to realize the Trust Assets – if necessary also in derogation from the Investment Guidelines referred to in § 3 of this Agreement (Annex 3.1) – to the extent that this is necessary to fulfill the claims of Entitled Beneficiaries pursuant to § 5 of this Agreement.

(2) The Trustee will be obligated to fulfill the claims of Entitled Beneficiaries pursuant to § 5 of this Agreement in accordance with the provisions laid down in paragraph (3) below. If the Trust Assets are not sufficient to satisfy the due claims pursuant to paragraph (1), the Trustee will be obligated to apply the claims in accordance with the Security Priority Order specified in § 1(3) of this Agreement.

(3) If, in the case of a Delay Event, an Entitled Beneficiary requests that the Trustee satisfy its undisputed or legally established (*res judicata*) claims pursuant to paragraph (1), they must provide the Trustee with the data necessary to identify the respective claims. The Trustee will immediately clarify with the Company whether the claim asserted by the respective Entitled Beneficiary exists, is due and undisputed or has been legally established (*res judicata*) and has not yet been satisfied. The Company must provide the Trustee with this information without delay and, if necessary, provide evidence of any fulfillment that has already taken place. If the due and undisputed or legally established (*res judicata*) claim has not in fact been fulfilled, the Trustee will make payment to the respective Entitled Beneficiary, after deduction of the statutory taxes and/or other charges, if the Company has not fulfilled the respective claim within a period of another 30 calendar days from the time of the Trustee's inquiry.

§ 11 Trustee's Entitlement to Reimbursement of Expenses

(1) The Trustee will act free of charge. However, if the Trustee incurs expenses in the course of its activities in fulfillment of its obligations under this Agreement, it will be entitled to cover the corresponding amounts from the Trust Assets if the reimbursement of the expenses is not covered by a separate agreement with the Company. Reimbursable expenses will also include expenses incurred in the course of the Trustee's ongoing operations, including the costs of having the Trustee's accounts audited by an external auditor.

(2) The provisions regarding the bearing of costs in § 8(4) and (5) of this Agreement will remain unaffected.

§ 12 Liability of the Trustee

The Trustee will only be liable for financial losses caused intentionally or through gross negligence by its management bodies or third parties whom it uses to fulfill its obligations under this Agreement.

§ 13 Transfer of Business and End of the Obligation to Recognize Pension Obligations

(1) If, following conclusion of the Business Lease and before the occurrence of a Security Event, a business or part of a business is transferred by legal transaction from the Company to another owner within the meaning of Section 613a BGB (whether as a result of a transfer of individual rights or on the basis of measures under the UmwG), the total amount of the Pension Entitlements to be secured pursuant to § 1(1) of this agreement will be reduced to the extent that entitlements and expectant rights to the provision of occupational pension benefits that were previously qualified as Pension Entitlements within the meaning of this Agreement lose that qualification (because they no longer meet one or more of the criteria specified in Section II paragraph (1) of the Preamble to this Agreement). The same will apply if, prior to the occurrence of the Security Event, Pension Obligations toward former employees of the Company are transferred to another company with discharging effect as a result of a demerger (including a hive-down) in accordance with the UmwG.

(2) In one of the cases referred to in paragraph (1) sentences 1 and 2 – with the exception of cases in which the new owner of the business or the company assuming the Pension Obligations is a company that is included in the same Consolidated Financial Statements as the Company – the Company may, under the conditions set out below, demand that the Trustee transfer back (reimburse) the Trust Assets. The prerequisite for such a retransfer is firstly that, prior to a transfer of business within the meaning of Section 613a BGB or a transfer of Pension Obligations through a demerger under the UmwG, the Trustee has divided the Trust Assets in such a way that separate assets have been formed, one part of which serves exclusively for securing and financing the portion of the Pension Entitlements for which the new owner of the business will be liable upon transfer of the business or the acquiring company will be liable upon demerger, and the other part of which serves exclusively for securing and fully financing the portion of

Pension Entitlements for which the Company will continue to be liable. Such prior division of the Trust Assets will be carried out at the request of the Company on a percentage basis in accordance with the respective percentage shares of Pension Obligations transferred to the new owner of the business or to the acquiring company and the remaining Pension Obligations in the total DBO of all Pension Entitlements secured by this Agreement at the time of the division. The further prerequisite for a retransfer within the meaning of sentence 1 is the expiry of the period within which the Company is still jointly and severally liable for the pension obligations being transferred pursuant to Section 613a(2) BGB or pursuant to the provisions of the UmwG. Already during the term of the respective extended liability period and also independently of a prior division in accordance with sentence 2, the Company may require the Trustee to transfer the portion of the Trust Assets that corresponds to the share of the Pension Obligations transferred to the new owner of the business or to the acquiring company in the total DBO of all Pension Obligations previously secured by this Agreement (or, if a division has already taken place, the portion of the Trust Assets allocated to the transferred Pension Obligations) to establish an Equivalent Security to the security previously provided by this Agreement for the Pension Obligations transferred to the new owner of the business or to the acquiring company; this will also apply (notwithstanding sentence 1 of this paragraph (2)) if the new owner of the business or the company taking over the Pension Obligations is a company that is included in the same Consolidated Financial Statements as the Company. The prerequisite for the transfer of Trust Assets to be carried out in that connection is that the new owner of the business or the acquiring company has proven to the Company or the Trustee that the transfer of assets will result in the introduction of the aforementioned Equivalent Security. For the sake of clarity, the parties note that Pension Obligations transferred to a Pension Fund but not resulting from entitlements treated as equivalent to those specified in § 1(3) of this Agreement, and also the value of assets held in the Pension Fund, will in each case not be taken into account in the above provisions of this paragraph.

(3) The decision as to how the specific assets forming the Trust Assets are to be transferred back or divided by the Trustee in one of the cases governed in paragraph (2) (unless the Trust Assets consist solely of assets that can be divided up as such on a percentage basis) will be made by the Investment Committee referred to in § 3(2) of this Agreement in accordance with the provisions of the Investment Guidelines (Annex 3.1).

(4) The provision in § 3(9) of this Agreement (possibility of retransfer of Trust Assets, provided that accounting regulations permit this, without thereby jeopardizing the purpose stated in Section II paragraph (5) of the Preamble and in particular the qualification of the (remaining) Trust Assets as plan assets within the meaning of IAS 19.8) will remain unaffected even in the event of a transfer of business operations within the meaning of Section 613a BGB (whether as a result of a transfer of individual rights or on the basis of measures under the UmwG) or in the event of the transfer of Pension Obligations of former employees under the UmwG, subject to the provision in the following sentence. In connection with a transfer of business operations or the transfer of Pension Obligations of former employees pursuant to the UmwG to a company that is included in the Consolidated Financial Statements of the Company, a retransfer of Trust Assets pursuant to § 3(9) of this Agreement will be excluded.

§ 14 Confidentiality

(1) The Company and Trustee undertake to treat

- all documents, information and data that are not publicly available, are confidential or are owned by the other party (including accounting documents, contracts, analyses, compilations, forecasts, investigations and other financial data, including in the form of disks, CD-ROMs or other storage devices) that are made available to or become known to them by the other party on the basis of this Agreement or in connection with its preparation or execution, and

- the text of this Agreement

- hereinafter collectively referred to as the "**Confidential Information**" -

as strictly confidential for an unlimited period (and consequently also beyond the term of this Agreement), to only use the above within the scope of the contractual relationship and, unless required to achieve the purpose of the Agreement, to neither record nor exploit it nor pass it on to third parties without the prior approval of the other party.

(2) The Company and the Trustee will only disclose Confidential Information to those of their authorized representatives, agents, employees or external consultants and service providers who require access to the Confidential Information in order to perform their duties or their assignment for a party and who have been informed by the party concerned of the confidentiality of the transaction. External consultants and service providers must, unless paragraph (3) applies to them, have submitted a written declaration that they accept the terms of this § 14 as binding upon themselves.

(3) Such a written declaration is not required for external consultants and service providers who are obligated to treat the Confidential Information as confidential based on their mandatory professional rules or codes of professional conduct.

(4) The right to disclose Confidential Information for the fulfillment of statutory obligations remains unaffected.

(5) The Company and the Trustee must immediately inform the respective other party, if affected, if they become aware or have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person.

(6) The Entitled Beneficiaries have a right to information from the Company and, as from the occurrence of a Security Event, also from the Trustee with regard to the specific rights to which they are entitled under the Security Trust relationship and the Assumption of Obligations. The Company and the Trustee may demand that the Entitled Beneficiary requiring the information undertakes to maintain confidentiality in accordance with the provisions of this § 14 prior to the disclosure of the information.

(7) Insofar as the disclosure of Confidential Information to a Pension Fund is necessary for the execution of this Agreement, the Company and the Trustee will not be prevented from doing so by the provisions of this § 14.

§ 15 Data Protection

In order to comply with the provisions of data protection law in connection with the performance of this Agreement, the Company and the Trustee undertake to take appropriate measures when collecting, processing, using and transmitting personal data of the Entitled Beneficiaries. The Company and the Trustee will appoint the Company's data protection officer or, for as long as and to the extent that the Assumption of Obligations persists, the data protection officer of Henkel KGaA to monitor the data protection provisions relating to this Agreement.

§ 16 Term and Termination of this Agreement

(1) The effectiveness of this Agreement is subject to the condition precedent within the meaning of Section 158(1) (BGB) (i) of the conclusion of the Hive-Down Agreement and (ii) the approval of the Hive-Down Agreement by Henkel KGaA's annual general meeting and the Company's shareholders' meeting. This Agreement will be concluded for an indefinite period of time. The parties agree that the first-time transfer of Trust Assets will take place only after the HCB Hive-Down becomes effective. This agreement may be terminated by the Company with three months' notice to the end of the year or otherwise for good cause without notice by the Company or the Trustee before the occurrence of a Security Event. Good cause will be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a Delay Event will not constitute good cause.

(2) Upon termination of this Agreement in accordance with paragraph (1), the Trustee will transfer the Trust Assets – subject to the provision in paragraph (5) – to a third party to be designated by the Company in writing, provided that that third party concludes an agreement with the Company that corresponds in full to this Agreement, does not impair the rights of the Entitled Beneficiaries and obligates the third party to hold the Trust Assets as a dual trustee in accordance with this Agreement. A third party within the meaning of sentence 1 may only be an institution whose sole purpose is to secure Pension Entitlements and, where applicable, comparable entitlements such as entitlements arising from part-time retirement and working-time account models.

(3) A third party within the meaning of paragraph (2) sentence 1 may also be another qualified legal or natural person if the conditions for a transfer of the Trust Assets to a third party within the meaning of paragraph (2) sentence 2 are not fulfilled within 60 calendar days after the Trust Agreement comes to an end. A qualified person in this sense may only be a bank or credit institution based in Germany within the meaning of Section 1(1) KWG, a German notary or an attorney, auditor or tax consultant licensed in Germany.

(4) If the conditions for a transfer of the Trust Assets pursuant to paragraph (2) and (3) are not met within 90 calendar days after the end of the Trust Agreement, the

Trustee will be entitled and – to the extent that management on a trust basis within the meaning of this Agreement is no longer guaranteed – obligated to deposit the Trust Assets with the local court of Düsseldorf in favor of the Company and all Entitled Beneficiaries with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee will be entitled to do so. In all other respects, § 9(2) of this Agreement will apply.

(5) After this Agreement comes to an end, the Company may only demand retransfer of the Trust Assets if all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another Equivalent Security.

(6) As from the occurrence of a Security Event, this Agreement may be terminated only by the Trustee and only for good cause. If the Agreement comes to an end after the occurrence of a Security Event in accordance with sentence 1, the Trustee will remain obligated, irrespective of the fact that this Agreement has come to an end, to fulfill the duties and obligations pursuant to § 8 of this Agreement without delay. The provision in § 9(1) of this Agreement will likewise continue to apply.

§ 17 Dissolution and Loss of the Trustee's Legal Capacity

In the event of dissolution or loss of the Trustee's legal capacity, the agreement will be deemed to be terminated. The provisions in § 16 of this Agreement will apply accordingly.

§ 18 Amendments to the Agreement

(1) The Company will be entitled to exclude from the scope of this Agreement Pension Entitlements or parts of Pension Entitlements that arise only after a cut-off date that is not in the past, to be determined by the Company, by means of a unilateral written declaration to the Trustee and the affected Entitled Beneficiaries (insofar as they are included in this Agreement with their Pension Entitlements acquired up to the cut-off date). Pension Entitlements and parts of Pension Entitlements that that arose up to that cut-off date or were accrued through "past service" within the meaning of IFRS will remain unaffected if the Company exercises the right specified in sentence 1.

(2) Amendments to this Agreement that merely involve changes to technical procedures or serve to fill gaps and do not affect the security interest of the Entitled Beneficiaries will be made in consultation between the Company and the Trustee without the consent of the Entitled Beneficiaries being required. This also applies to amendments to this Agreement that serve to establish another, at least equivalent, security (Equivalent Security) for the Entitled Beneficiaries (even if the previous security is cancelled). Amendments to the wording of this Agreement that clarify the joint intention of the Company and the Trustee at the time of conclusion of this Agreement will require a joint declaration by the Company and the Trustee.

(3) In compliance with the purpose of this Agreement, which is to ensure the security of the Entitled Beneficiaries from the point of a transfer of assets to the Trustee in accordance with § 3(1) of this Agreement up until any occurrence of a Security

Event, the Company will have the right, insofar as it is not or no longer possible to offset the liability to be shown in the Consolidated Financial Statements or Annual Financial Statements on account of the Pension Entitlements with the separate plan assets covering the Pension Obligations – as described in Section II paragraph (5) of the Preamble to this Agreement – to amend this Agreement without the consent of the Entitled Beneficiaries to procure that offsetting becomes possible, provided that Equivalent Security continues to be provided after the amendment to this Agreement.

(4) If this Agreement needs to be amended due to statutory or regulatory requirements or due to changed or new case-law, the Company and the Trustee will jointly amend this Agreement without the consent of the Entitled Beneficiaries being necessary; in doing so, they must ensure Equivalent Security for the Entitled Beneficiaries.

(5) Amendments to this Agreement that are only beneficial to the Entitled Beneficiaries will not require their consent.

(6) The rights and obligations under this Agreement will cease to exist and the Trustee will be obligated to transfer the Trust Assets back to the Company if all Pension Obligations are transferred from the Company to a Pension Fund within the meaning of Section 236 VAG or another suitable pension institution, while safeguarding the interests of the Entitled Beneficiaries, in particular the Equivalent Security of the Entitled Beneficiaries.

(7) In all other respects, this agreement may be amended only with the consent of at least 75% of the respective Entitled Beneficiaries concerned.

§ 19 Inclusion of Further Pension Entitlements

(1) In addition to the claims and vested rights defined as Pension Entitlements in Section II paragraph (1) of the Preamble to this Agreement, the Company reserves the right to include in the security under this Agreement further entitlements and expectant rights to occupational pension benefits from Pension Commitments made by companies affiliated with the Company within the meaning of Section 15 AktG to their employees and members of the respective management. This will be done by written notification from the Company to the Trustee. If the Company exercises its right under this § 19, the definition of Pension Entitlements within the meaning of this Agreement will be amended accordingly.

(2) If, pursuant to paragraph (1), the Company includes entitlements and expectant rights arising from Pension Commitments of an affiliated company in the security provided under this Agreement, then, in cases where the affiliated company is not itself insolvent upon the occurrence of a Security Event with regard to the Company, the pool of covering assets determined in the context of the settlement pursuant to § 8(2) of this Agreement will be paid out to that company insofar as it is attributable to employees or members of the management of the non-insolvent company, provided that it proves that it has used an amount corresponding to the transferred assets to establish Equivalent Security for the benefit of the respective employees or members of the management.

(3) The scope of the full financing and thus the securing of the individual Pension Entitlements can be reduced only by including further entitlements and expectant rights to the provision of occupational pension benefits in the security under this Agreement, to the extent that these are entitlements and expectant rights from a plan within the meaning of IFRS that has already been secured by this Agreement. In such a case, the Company will not be obligated to increase the allocation of the Trust Assets. However, if entitlements and expectant rights arising from a plan within the meaning of IFRS not previously secured by this Agreement are to be included in the security under this Agreement, this can only take place if the Company increases the allocation of the Trust Assets to the extent that the ratio of Trust Assets to the totality of the Pension Obligations is not reduced by the inclusion of the entitlements and expectant rights not previously secured by this Agreement.

§ 20 Transfer of Pension Obligations to a Pension Fund

(1) Irrespective of the transfer of Pension Obligations to a Pension Fund in accordance with § 18(6) of this Agreement, the Company will be entitled to transfer Pension Obligations from direct Pension Commitments to a Pension Fund within the meaning of Section 236 VAG even during the term of this Agreement. The transfer of Pension Obligations will be deemed to have taken place if the respective Entitled Beneficiaries are granted their own entitlement to benefits against the Pension Fund pursuant to Section 236(1) sentence 1 no. 3 VAG, which corresponds to the Pension Entitlement previously secured by this Agreement. Insofar as the Pension Obligations have been transferred to the Pension Fund, the security for the corresponding Pension Entitlements provided by this Agreement will also include the security for the subsidiary liability of the Company pursuant to Section 1(1) sentence 3 BetrAVG and the security for any additional contributions and contribution payments to the Pension Fund pursuant to paragraph (3).

(2) In the event of a transfer of Pension Obligations to a Pension Fund in accordance with paragraph (1), the Company may, as long as no Security Event has occurred, demand reimbursement from the Trustee from the Trust Assets in the full amount of the expenses incurred for that purpose (i.e., all payments to the Pension Fund in connection with the transfer of the relevant Pension Obligations) if the Company's payment to the Pension Fund has been made in agreement with the Trustee and provided that it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. The claim for reimbursement of expenses will further require that no more than six months have elapsed between the Company's payment to the Pension Fund and the Company's assertion of its claim for reimbursement of expenses (exclusion period). The Company will be free to waive any existing claim for reimbursement of expenses in whole or in part by unilateral written declaration to the Trustee. Instead of the reimbursement of expenses described in the preceding sentences, the Company may also require the Trustee to make Trust Assets available directly to finance the transfer of Pension Obligations to a Pension Fund. In the above cases, the Trustee will not only be obligated but also entitled to use or make available the Trust Assets

accordingly. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question. Insofar as the Company incurs expenses for the transfer of obligations from entitlements and expectant rights to the provision of occupational pension benefits that are not secured by this Agreement, the Company may not demand reimbursement of expenses from the Trust Assets.

(3) Insofar as, following a transfer of Pension Obligations to a Pension Fund in accordance with the provisions of the preceding paragraphs, the Company has an obligation to make additional contributions or an obligation to make contribution payments pursuant to Section 236(2) VAG with respect to the Pension Fund concerned with regard to the transferred Pension Obligations that were previously covered by the security provided by this Agreement, the Company will be entitled to require the Trustee to provide the necessary amounts from the Trust Assets to fulfill the obligation to make additional contributions or the obligation to make contribution payments insofar as it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. If the Company fulfills the obligation to make additional contributions or the obligation to make contribution payments without the Trustee having provided the amount required for that purpose, the Company may demand reimbursement of expenses from the Trust Assets in the amount of the amount expended to fulfill the obligation to make additional contributions, if the Company has fulfilled the obligation to make additional contributions or the obligation to pay contributions in agreement with the Trustee, if no more than six months have passed between the fulfillment of the obligation to make additional contributions or the obligation to pay contributions by the Company and the Company's assertion of the claim to reimbursement of expenses (exclusion period), and if it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. The Company will be free to waive the corresponding claim in whole or in part by unilateral written declaration to the Trustee. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question.

(4) The Company may also assert its claims in full in accordance with the above paragraphs (2) and (3) if the DBO of the Pension Entitlements still secured by this Agreement (excluding the Pension Obligations transferred to the Pension Fund) is higher than the value of the Trustee's remaining Trust Assets after the Company's claims pursuant to paragraphs (2) and (3) above have been fulfilled. In any case, however, a Minimum Cover Amount within the meaning of § 3(8) of this Agreement must remain in the Trust Assets.

(5) Insofar as, at the time of the transfer of the Pension Obligations from the Company to the Pension Fund, the existing Trust Assets are not sufficient to ensure the corresponding financing of the transfer from the Trust Assets, the Trustee will be entitled to request that the Company make a corresponding additional allocation to Trust Assets ("**Top-Up Demand**"). Following such a Top-Up Demand, the Company will be obligated to transfer assets to the required extent to the Trust Assets held by the Trustee under this Agreement. The Company may also transfer assets directly to the Pension Fund to finance the transfer of the relevant Pension Obligations in order to shorten the payment process. The above provisions regarding the Top-Up Demand will apply accordingly if the Company asserts a claim against the Trustee pursuant to paragraph (3) to make Trust Assets available

to fulfill an obligation of the Company to make additional contributions vis-à-vis the Pension Fund or an obligation to make contribution payments pursuant to Section 236(2) VAG. The Trustee will not be obligated to legally enforce a Top-Up Demand against the Company in accordance with this paragraph.

§ 21 Integration of Pension Fund Provision and Trust Security

(1) The Company and the Trustee agree that in the event of a transfer of Pension Obligations to a Pension Fund pursuant to § 20 of this Agreement, the occupational pension benefits promised by the Company are to be provided by the Pension Fund in its own name for the Company in accordance with the respective pension plans of the Pension Fund and the Pension Fund Agreement . In the event that, taking into account the relevant pension plans, the Pension Fund Agreement and the provisions of insurance supervisory law, the Pension Fund has surplus assets, the Company must exclude a (re)transfer of assets from the Pension Fund to the Company in the Pension Fund Agreement. The Company will be obligated to ensure that the Pension Fund transfers any assets to be released directly to the Trustee for the account of the Company for the purpose of full financing and securing the Pension Entitlements secured under this agreement. The Company will be obligated to take the necessary measures to ensure that the Pension Fund releases assets only within the scope of the above sentences. The Trustee will be obligated to accept the assets released by the Pension Fund in accordance with the above sentences and to transfer them to the Trust Assets taking account of the requirements of the Investment Guidelines (**Annex 3.1**).

(2) The Company and the Trustee agree that the provisions in paragraph (1) will also apply in the event of the dissolution of a Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this Agreement, and will apply accordingly in the event of the reversal of individual transfers of such Pension Obligations to the Pension Fund according to the provisions of the Pension Fund Agreement or the relevant pension plans.

(3) If the Company has transferred Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement, Trust Assets may be transferred back to the Company in accordance with § 3(9) of this Agreement only if the Company proves to the Trustee, by means of a statement from the auditor auditing the Company's Annual Financial Statements, that it is permanently ensured within the meaning of the relevant provisions of the HGB and IFRS that the Trust Assets remaining with the Trustee and, taking into account the value of the assets available in the Pension Fund and allocated to the Company, the Pension Entitlements secured by this Agreement and all claims resulting from the transfer of the Pension Obligations to the Pension Fund can be permanently fulfilled. The Trustee will not be obligated to conduct its own audit in this regard. The Company will therefore in particular be specifically excluded from any claim for the retransfer of Trust Assets as long as the Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this Agreement is underfunded within the meaning of Section 239(3) and (4) VAG.

§ 22 Severability Clause

Should individual provisions of this Agreement be or become invalid, the remaining provisions will nevertheless remain valid. The Company and Trustee will be obligated to enter into a supplementary agreement that corresponds to the intended economic purpose. The same will apply to the filling of any gaps in this Agreement.

§ 23 Exclusion of Assignment / Written Form

(1) Claims under this Agreement cannot be assigned.

(2) There are no verbal subsidiary agreements to this Agreement. Amendments and addenda to this Agreement, including this written form clause, must be made in writing.

§ 24 Miscellaneous

The place of jurisdiction for all disputes arising from this Agreement is Düsseldorf, to the extent permitted by law. The law of the Federal Republic of Germany applies to domestic contracting parties, to the exclusion of German conflict of law provisions.

The Investment Guidelines attached as Annex 3.1 form an integral part of this Agreement.

There are two originals of this Agreement. The following will each receive an original:

- the Company
- the Trustee

Annex 3.1: Investment Guidelines

Part 1: Organization

§ 1 Setting Up an Investment Committee

(1) The Company will set up an Investment Committee that will perform the duties assigned to it in the Trustee Agreement concluded between the Company and the Trustee on 3 March 2026 (hereinafter referred to as the "Trustee Agreement") and the duties assigned to it in these Investment Guidelines. These include, in particular:

a) determining the strategic orientation of the investment policy ("strategic asset allocation") with regard to the Trust Assets;
b) deciding on significant investment proposals; in particular, reallocations between asset classes (in particular between cash, fixed income securities/bonds, shares, real estate or hedge funds) with a volume of 10 percent or more of the Trust Assets or the introduction of new asset classes with the exception of risk management decisions in the context of the selected investment strategy and professional asset liability management are to be regarded as significant investment proposals;
c) deciding which assets will be transferred to the Company in cases covered by § 13 of the Trustee Agreement, insofar as the Trust Assets do not consist solely of assets that can be divided up as such on a percentage basis,
d) ensuring that the Investment Guidelines comply with statutory requirements,
e) deciding whether to acquire or sell shares in a listed company if this results in the Trustee holding more than 5%, 10%, 25%, 50% or 75% of the voting rights in that company or exceeding or falling below those respective thresholds, or
f) deciding which assets are allocated to Trust Asset Share 1 and Trust Asset Share 2 in the case of § 8(7) of the Trustee Agreement.

(2) In performing its duties, the Investment Committee must comply with the requirements of the Trustee Agreement and these Investment Guidelines.

§ 2 Composition of the Investment Committee

(1) The Investment Committee will consist of two members appointed by the Trustee and two further members appointed by the Company. The Trustee will appoint the chair and deputy chair of the Investment Committee. The members of the Investment Committee will not need to be members (*Vereinsmitglieder*) of the Trustee or employees of the Company.

(2) The members of the Investment Committee may be dismissed at any time by the party which had previously appointed them. The Trustee may delegate the tasks

of the chair and deputy chair of the Investment Committee to other members of the Investment Committee appointed by them at any time.

(3) Each member of the Investment Committee may be represented by a written power of attorney in individual cases if they are unable to attend.

(4) The Trustee and the Company will inform each other immediately of any change in the composition of the Investment Committee. Furthermore, the Trustee will inform the Company immediately of the appointment and dismissal of the chair and deputy chair of the Investment Committee.

§ 3 Passing of Resolutions in the Investment Committee

(1) The Investment Committee may pass its resolutions in meetings or in writing, by email, telephone or using other modern means of communication. It will have a quorum if all members have been duly invited and at least half of its members (not less than two persons) attend or are effectively represented at the meeting. If a resolution is to be passed in writing, by email or using other modern means of communication, a quorum will exist if at least half of the members of the Investment Committee (not less than two persons) participate in the passing of the resolution themselves or by way of a representative. Furthermore, a resolution will be effective only if either the chair of the Investment Committee or the deputy chair appointed by the Trustee pursuant to § 2(1) participate in the passing of the resolution or are effectively represented in the passing of the resolution.

(2) The Investment Committee will make its decisions by a simple majority of its members. In the event of a tie, the chair will have the casting vote; in the chair's absence, the deputy chair will have the casting vote. If the members appointed by the Trustee vote in unified opposition to the members appointed by the Company, the decision taken by the members named by the Trustee will apply in any case.

(3) A meeting of the Investment Committee will take place as required, but at least once a year. The chair of the Investment Committee will convene the meetings of the Investment Committee within a reasonable period of time or will inform the members of the Investment Committee within a reasonable period of time of the forthcoming resolution. In urgent cases, each member of the Investment Committee will be entitled to convene a meeting or to inform the other members of a forthcoming resolution. Resolutions may only be passed one week after the convening notice or information communication has been sent, unless all members of the Investment Committee waive observation of that period.

(4) By way of derogation from paragraphs (2) and (3), the chair or, in the absence thereof, the deputy chair may make urgent decisions if the Company requests such a decision. The other Committee members must be informed of this.

(5) The Investment Committee will be authorized to consult (other) experts for its deliberations. These latter will not have any voting rights.

§ 4 Liability of the Investment Committee

The members of the Investment Committee will be liable only for financial losses caused intentionally or through gross negligence.

§ 5 Reimbursement of Expenses

The Investment Committee will act free of charge. Any expenses incurred by the Investment Committee in the performance of its duties pursuant to § 1 of these Investment Guidelines will be paid from the Trust Assets, unless such expenses are reimbursed by the Company.

§ 6 Amendment of the Investment Guidelines

(1) The Investment Guidelines may be amended, in particular adapted to any statutory requirements, by mutual agreement between the Trustee and the Company.

(2) The Investment Committee will prepare amendment proposals at the request of the Trustee or the Company and on its own initiative. However, the Investment Committee cannot take a decision regarding amendment of the Investment Guidelines.

§ 7 Security Event

(1) In the case of a Security Event, § 7 of Part 1, and Part 2 of the Investment Guidelines will continue to apply until the Trustee no longer holds any Trust Assets.

(2) All powers of the Investment Committee will cease to exist upon occurrence of a Security Event. The duties of the Investment Committee will then be performed directly by the Trustee, insofar as this is still necessary in the case of a Security Event.

Part 2: Investment Principles, Investment Strategy, Forms of Investment

§ 1 Investment Principles

(1) The following provisions will apply for the investment of the Trust Assets. Compliance with the provisions must be ensured through qualified investment management.

(2) The investment of the Trust Assets should be oriented toward the objectives of profitability and security and ensure sufficient liquidity with regard to the purpose pursued by the Trust Agreement.

(3) The typical investment risks are to be limited by an appropriate mix and spread of the invested assets and at the same time a balancing of risks between the

investment types is to be carried out. If Trust Assets are invested in investment funds, any requirements regarding the mix and diversification as well as the selection of permissible types of investment will be based on the assets held by the investment funds (look-through).

§ 2 Investment Strategy

(1) The strategic asset allocation will be determined on the basis of the forecast development of the Pension Obligations, the initial allocation of the Trust Assets and the long-term earnings and risk expectations on the capital market.

(2) The objective of the investment strategy chosen will be to maximize performance within the framework of a defined risk profile that complies with the principles set out in § 1(2); the strategic asset allocation will determine the number of months within which any shortfall of the Trust Assets in relation to the DBO of the Pension Entitlements to be secured must not increase by more than a percentage determined in the strategic asset allocation. Furthermore, the investment strategy chosen is intended to ensure with a high degree of probability that the fair value of the Trust Assets does not fall by more than a percentage determined in the strategic asset allocation. The strategic asset allocation and the selected tolerances must be recorded within six months of its establishment. Any quota requirements for certain asset classes within the framework of strategic asset allocation will regularly refer to the time of the respective investment decision. There will be no breach of such requirements if a quota requirement is no longer met due to the performance of an asset class or the performance of the Trust Assets as a whole.

§ 3 Forms of Investment

(1) The Trust Assets may consist in particular of the following assets or be invested in the following assets, provided that the investment does not conflict with the purpose specified in the preamble to the Trustee Agreement:

1. shares in domestic and foreign accumulating or distributing securities or real estate funds,

2. variable- or fixed-rate domestic and foreign bonds or promissory note loans,

3. domestic and foreign shares,

4. overnight money deposits and fixed-term deposits with domestic and foreign banks,

5. structured products and derivatives (e.g., ABS/CDO/CDS and corresponding portfolios, long duration funds, swaps, forward transactions, futures and options),

6. hedge funds,

7. certificates,

8. equity investments,

9. developed and undeveloped land or rights equivalent to real property, and in shares in companies the sole purpose of which is the acquisition, development and management of land or rights equivalent to real property,

10. lease amount and ground rent claims,

11. reimbursement and indemnification claim of the Company against Cognis Deutschland GmbH & Co. KG or its legal successors.

(2) Investment in or use of derivative financial instruments will be permitted for the purpose of managing market, interest rate or currency risks within the framework of the chosen investment strategy, and for managing liability risks arising from the structure of the Pension Obligations secured by the Trustee Agreement.

In addition, derivative financial instruments may also be used as a substitute for transactions in financial instruments on the spot market. In this case, care must be taken to ensure that there are sufficient financial investments with corresponding interest income or securities to be able to cover the payment obligations resulting from the derivative instruments.

§ 4 Shares in the Company

Shares in the Company may not be acquired directly or through a third party. However, the Trust Assets may be invested in domestic and foreign accumulating or distributing investment funds, even if the latter invest in shares in the Company; the domestic investment funds must be investment funds (*Sondervermögen*) under investment law or investment funds that are still subject to the German Investment Code KAGB; foreign investment funds must be investment funds that may be publicly distributed under investment law.

§ 5 Discretionary Authority

In cases where the planned acquisition or sale of shares in a listed company would result in the Trustee holding more than 5%, 10%, 25%, 50% or 75% of the voting rights in that company or exceeding or falling below those respective thresholds, the Investment Committee will decide on the acquisition or sale of the respective shares.

§ 6 Monitoring and Reporting

The investments and management thereof will be subject to ongoing monitoring. To that end, a comprehensive reporting system covering the structure and performance development of the Trust Assets will be implemented. These reports will support the Investment Committee in carrying out its management and control duties.

§ 7 Retransfer and Exchange of Assets

(1) Insofar as the Trustee transfers parts of the Trust Assets back to the Company, this will generally be done by transferring sums of money.

(2) At the Company's request, the Investment Committee will decide whether certain assets held in the Trust Assets will be transferred to the Company if the latter transfers assets of equal value to the Trustee for that purpose. In such a case, the value of specific assets must be determined on a Fair-Value basis.

(3) In cases of § 13 paragraph 3 of the Trust Agreement, the Investment Committee will decide which specific assets are to be transferred back to the Company, insofar as the Trust Assets do not consist solely of assets that can be divided up on a percentage basis. The value of specific assets must be determined on a fair-value basis.

§ 8 Severability Clause and Definitions of Terms

(1) Should individual provisions of these Investment Guidelines (Part 1 and Part 2) be or become invalid, the remaining provisions will nevertheless remain valid. The Investment Committee will be obligated to propose a provision that corresponds to the intended economic purpose, which will then be agreed upon by the Trustee and the Company in accordance with § 6 of Part 1 of the Investment Guidelines.

(2) Insofar as terms are used in these Investment Guidelines that are defined in the Trustee Agreement, these terms also apply to the Investment Guidelines.

Annex 18(4).b – HCB CTA Trustee Agreement with Metzler Trust e.V.

Administration and Security Trustee Agreement (Company Pension Scheme)

between

Henkel Consumer Brands GmbH
Henkelstraße 67
40589 Düsseldorf, Germany

- hereinafter referred to as the "**Company or Trustor**" -

and

Metzler Trust e. V.
Untermainanlage 1
60329 Frankfurt am Main, Germany

- hereinafter referred to as the "**Administration and Security Trustee**" -

Preamble

I. Hive-Down, Business Lease and Assumption of Liability

(1) Henkel AG & Co. KGaA and its direct and indirect dependent domestic and foreign subsidiaries are one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel AG & Co. KGaA is the sole shareholder of the Company.

(2) The Henkel Group is divided into two Globally Operating Business Units:

i. "Henkel Consumer Brands" ("**HCB**"), consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the body care sector), and

ii. "Henkel Adhesive Technologies" ("**HAT**"), with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics", "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional").

Henkel AG & Co. KGaA also provides central functions consisting of the "Corporate Functions", the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the "OGIP function").

(3) The business operations carried out by Henkel AG & Co. KGaA directly at the Düsseldorf, Krefeld and Hamburg locations, including the respectively associated assets and liabilities of Henkel AG & Co. KGaA, are hereinafter referred to as the "**HCB Business Unit**".

(4) Henkel AG & Co. KGaA intends to transfer the HCB Business Unit to the Company by way of a Hive-Down for Inclusion pursuant to Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "UmwG") in line with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "UmwStG") ("**HCB Hive-Down**"; the contractual agreement on the HCB Hive-Down and on the HAT Hive-Down to Henkel Adhesive Technologies GmbH within the meaning of Section 126 UmwG the "**Hive-Down Agreement**"). The Hive-Down of the HCB Business Unit into the Company is to take place with retroactive effect from January 1, 2026, 00:00 hours. Once the Hive-Down has become effective, the employment relationships of Henkel AG & Co. KGaA attributable to the HCB Business Unit with the (active) employees of Henkel AG & Co. KGaA ("**Transferring HCB Employees**") will transfer to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "BGB").

(5) Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register (*Handelsregister*) of Henkel AG & Co. KGaA, the Company will lease, by means of a business lease agreement within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "AktG") ("**HCB Business Lease Agreement**"), the HCB Business Unit, which was transferred to it by way of the HCB Hive-Down, back to Henkel AG & Co. KGaA as Lessee with retroactive economic effect from January 1, 2026, 00:00 hours ("**HCB Business Lease**"). Upon the HCB Business Lease becoming effective, the employment relationships of the Company with the Transferring HCB Employees with all rights and obligations pursuant to the more detailed provisions of Section 613a BGB will revert to Henkel AG & Co. KGaA.

(6) On the basis of the Business Leases, Henkel AG & Co. KGaA will continue to manage the HCB Business Unit following the entry into force of the Hive-Down, as the Lessee, in its own name and for its own account. After termination of the HCB Business Lease Agreement, HCBCo will conduct its business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel AG & Co. KGaA.

(7) Although the employment relationships with the Transferring HCB Employees transfer to Henkel AG & Co. KGaA upon the HCB Business Lease becoming effective, *inter alia* pension commitments within the meaning of the German Company Pensions Improvement Act (*Betriebsrentengesetz*, "BetrAVG") to the Transferring HCB Employees and to employees hired by Henkel AG & Co. KGaA for the HCB Business Unit or assigned to the HCB Business Unit after the Closing Date of the Business Lease Agreement (hereinafter jointly referred to as the "**HCB Employees**") will remain the sole economic responsibility of the Company. For this purpose, the Company will, under the HCB Business Lease Agreement, declare a (discharging) Assumption of Obligations regarding, *inter alia*, entitlements and expectant rights from pension commitments within the meaning of the BetrAVG, including direct commitments, to HCB Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel AG & Co. KGaA on the Closing Date within the meaning of the HCB Business Lease Agreement or are established or accrued vis-à-vis Henkel AG & Co. KGaA during the term of the HCB Business Lease Agreement. Under the Assumption of Obligations, the Company will also undertake to reimburse Henkel AG & Co. KGaA for all benefits once the respective entitlement has arisen (assumption of obligation to perform). The Assumption of Obligations will end*, inter alia*, if the Company becomes the original debtor of the Pension Commitment in the future – in particular after the end of the HCB Business

Lease. The Assumption of Obligations will also contain provisions stipulating that it can be terminated and adjusted – also with effect for the Entitled Beneficiaries. To the extent that Henkel AG & Co. KGaA remains the original debtor of the Pension Commitment (in particular in respect of employees who retire during the term of the Business Lease or who leave the employment relationship with a vested entitlement (*unverfallbare Anwartschaft*)), the Assumption of Obligations will remain in force unless the Company and/or Henkel AG & Co. KGaA exercise their right to terminate or adjust the Assumption of Obligations.

(8) The Administration and Security Trustee is not responsible for the accuracy of the descriptions in Section I. of this Preamble.

II. Securing of Entitled Beneficiaries' Pension Entitlements

Henkel AG & Co. KGaA or, respectively, the Company will, upon the occurrence of a pensionable event, grant its employees ("**Employees**"), including the HCB Employees relevant for the purposes of this Trustee Agreement, benefits in accordance with the respectively applicable pension scheme rules for employees of Henkel AG & Co. KGaA ("**Pension Scheme Rules**") and benefits under the Deferred Compensation Benefit Plan for Senior Managers as from 2006[1], as amended; for the purposes of this Trustee Agreement such granting also arises from the Company's Assumption of Obligations for corresponding obligations vis-à-vis the HCB Employees. The Pension Scheme Rules and the Deferred Compensation Benefit Plan provide that a specific contribution ("**Makeup Contribution**") is to be accumulated in an individual account for each HCB Employee entitled to benefits ("**Entitled Beneficiary**") and that its performance is to be recorded. The equivalent value of the contributions will be transferred to Metzler Trust e. V. in order to achieve a separation of the assets from the other assets of the Company and to secure the separated assets for the benefit of the Entitled Beneficiaries – in particular in the event of the Company's insolvency. In this context, the Company will transfer assets to Metzler Trust e. V. to secure them on a fiduciary basis. For the purpose of managing those assets, in accordance with this Trustee Agreement the Administration and Security Trustee will forward them to suitable third parties for external capital investment.

Now therefore, the contracting parties agree as follows:

[1] Where reference is made to the Pension Scheme Rules in this Trustee Agreement, such references shall also apply to the Deferred Compensation Benefit Plan.

§ 1
Mandate

The Company hereby commissions Metzler Trust e. V. with the fiduciary administration and securing of the assets with the proviso that the latter has the transferred assets administered and held by a licensed bank as the custodian (hereinafter referred to as "**the Bank**") and in accordance with the following provisions.

§ 2
Subject Matter of the Agreement

1. The Company will transfer directly or indirectly to Metzler Trust e. V., without being obligated toward the latter to do so, assets that are allocated to the balances attributed to the HCB Employees that are specified in § 14 of the Pension Scheme Rules ("**Transfer of Assets**"). The Pension Scheme Rules are attached as Annex 1 and constitute an essential basis for this Trustee Agreement. The *in rem* Transfer of the Assets and the transfer of beneficial ownership of assets that are already legally owned by Metzler Trust e.V. and are currently held beneficially for Henkel AG & Co. KGaA will each take place by way of separate agreements.

2. The Administration and Security Trustee will commission Metzler Asset Management GmbH with the investment of the transferred assets and enter into an agreement with it to the effect that Metzler Asset Management GmbH must implement the investment in accordance with the "Investment Guidelines" attached to this Trustee Agreement as Annex 2 and in accordance with any subsequently amended versions of those guidelines. Already at this stage, the Administration and Security Trustee agrees to future amendments to the Investment Guidelines (anticipated consent) in the event that the amendments do not conflict with an investment policy that a prudent investment manager would undertake. If the amendments lead to an investment policy that is no longer in line with a policy that a prudent investment manager would pursue, the Administration and Security Trustee will draw the attention of the Trustor accordingly and work toward establishing a proper investment policy. The existing investment policy will remain in place until clarification is provided. The Trustor is obligated to notify the Administration and Security Trustee in writing without delay of any amendments to the investment policy.

3. As part of the safekeeping and administration of unit certificates issued by Metzler Asset Management GmbH on the basis of the asset management mandate, separate, legally dependent pro forma secondary accounts ("**Secondary Accounts**") will be created for the respective Entitled Beneficiaries at the Administration and Security Trustee to ensure separate recording of the performance of the individual Secondary Accounts. The Secondary Accounts will be managed on the basis of the Description of Services in accordance with Annex 3. In this respect, the Administration and Security Trustee will be exempt from the restrictions of Section 181 BGB.

§ 3
Trust Assets

1. The transferred assets, including any value increases or decreases resulting from the external investment, and the assets substituted for them and less the agreed reimbursement of expenses pursuant to § 11 will form the Trust Assets ("**Trust Assets**"). The purpose of the Trust Assets is exclusively to ensure the satisfaction of Entitled Beneficiaries' entitlements.

2. Until the occurrence of an Security Event pursuant to § 7, the Trust Assets will remain within the beneficial ownership of the Company. The latter will be entitled to exchange the transferred assets with other, equivalent assets held in trust. The Administration and Security Trustee will not have any obligation to review the equivalence of the fiduciary assets to be exchanged.

3. The balance of each separate Secondary Account reflects the share of each Entitled Beneficiary in the Trust Assets. The share is equivalent to the proportionate value of the transferred assets, transferred in favor of the respective Entitled Beneficiary, including any value increases or decreases due to the external capital investment and taking into account the reimbursement of expenses pursuant to § 11 ("**Secondary Account Balance**").

4. The establishment and management of the separate Secondary Accounts does not establish a legal claim for the individual Entitled Beneficiary with regard to their Secondary Account and does not result in the individual Entitled Beneficiary acquiring a claim on or economic power of disposal over the equivalent value of their Secondary Account Balance.

5. Retransfers from the Trust Assets to the Company are permitted in the event of overfunding. Overfunding in accordance with sentence 1 will be deemed to exist in the following cases:

   a. Surpluses: Surpluses, i.e., the portion of the Trust Assets valued at the amount that exceeds the obligations to the Company valued in accordance with the German Commercial Code (*Handelsgesetzbuch*, "HGB") or the applicable accounting regulations, may be transferred back to the Company if and to the extent this is permitted in accordance with the HGB and/or the relevant accounting regulations. A retransfer is permitted in particular insofar as the surpluses based on the circumstances at the time of transfer and under application of the HGB and/or the relevant accounting policies are no longer required to meet the obligations existing at the time of retransfer.

   b. Surpluses after final accounts: After all the obligations of the Company have been fulfilled, the Administration and Security Trustee must prepare final accounts. If, according to the result of the final accounts, a portion of the Trust Assets remains, this asset component must be transferred back to the Company.

   The permissibility of a retransfer of surpluses or surpluses after the final accounts must be proven by a corresponding certificate from an actuary of the Company. The Administration and Security Trustee is not obligated to verify the content of the actuary's confirmation.

6. Transfers from the Trust Assets are permitted in cases of transfer of operations and obligations. A transfer of operations and obligations pursuant to sentence 1 will be deemed to exist in the following case:

   If, after the Business Lease, an undertaking, a business or a part of a business is transferred from the Company to another owner within the meaning of Section 613a BGB by way of a legal transaction as a result of an individual transfer of rights or due to measures under the UmwG, the total scope of the entitlements and expectant rights to the Company Pension Scheme to be secured is reduced by the entitlements that no longer fall within the scope of this Trustee Agreement.

In this case, the Company may require the transfer of Trust Assets – up to the portion of the Trust Assets determined under sentence 2 above that no longer secures the commitments covered by this Trustee Agreement – to a successor trustee of the other holder within the meaning of paragraph (1), on condition that such successor trustee provides security that is equivalent, in terms of the purpose set forth in the Preamble to this Trustee Agreement (insolvency protection and the establishment of covering assets pursuant to § 246(2) sentence 2 HGB, or plan assets under international accounting standards).

Fulfillment of the transfer requirements, in particular an equivalent protection (equivalent security) with the other successor trustee, and the maximum amount of the transfer permitted under the above paragraphs in the case in question, must be proven by way of a confirmation from a law firm on instruction by and at the expense of the Company. This does not apply in the event that the Trust Assets are transferred to a vehicle monitored by supervisory law. The Administration and Security Trustee is not obligated to verify the content of this confirmation from the law firm.

The further prerequisite for a retransfer in the cases of this paragraph (6) is the expiry of the period within which the Company is still jointly and severally liable for the pension obligations being transferred pursuant to Section 613a(2) BGB or pursuant to the provisions of the UmwG.

7. Transfers from Trust Assets are possible without fulfilment of the requirements of the preceding paragraph (6) under the requirements provided for in this paragraph (7) for intra-group Employee transfers. An intra-group Employee transfer exists if:
    a. an Employee of the Company for whom the Company has transferred assets to the Administration and Security Trustee for fiduciary management and security purposes leaves the Company to become an employee of a company affiliated with the Company within the Henkel AG & Co. KGaA group ("**Affiliated Company**"),
    b. the acquiring Affiliated Company has an agreement with the Administration and Security Trustee that is materially equivalent to this agreement on administrative and security trust services and
    c. the assets are transferred from the Affiliated Company to the Administration and Security Trustee for the purpose of managing and securing on a fiduciary basis entitlements and expectant rights arising from occupational pension schemes and/or pension obligations towards the Employee concerned under the separate agreement.

    The Company informs the Administration and Security Trustee (also on behalf of the acquiring Affiliated Company) of an intra-group Employee transfer in the agreed format by submitting an order. With this notification, the Company confirms to the Administration and Security Trustee that:
    a. the amount of the Trust Assets to be transferred corresponds to the virtual Secondary Account Balance (if Secondary Account/sub-custody accounts are maintained) or the share of the Trust Assets held by the Employee changing companies,
    b. the Employee leaves the Company as an Employee under this Trustee Agreement at the time of transfer of the proportionate Trust Assets, with termination of all obligations under labor law (in particular Pension Entitlements from the pension schemes) towards the Company, and no further obligations under this Trustee Agreement remain for the Employee,
    c. the Affiliated Company taking on the Employee will henceforth assume all obligations under labor law (in particular all entitlements and expectant rights arising from pension schemes) towards the Employee.

8. Transfers of beneficial ownership of the Trust Assets between Henkel AG & Co. KGaA, HCBCo, and Henkel Adhesive Technologies GmbH are permissible without the requirements of § 3(6) or (7) being met if and to the extent that the transfer from the Trust Assets is made on the basis of a Business Unit Change (*Bereichswechsel*) within the meaning of § 4 of the Asset Transfer Agreement attached to the Hive-Down Agreement as Annex 18(4).f.

9. Retransfers from the Trust Assets to the Company are permitted in the event of obligations no longer applying (e.g., due to severance payment or change in the financing vehicle), provided that both the Company's obligation and the obligation of Henkel AG & Co. KGaA to the respective Entitled Beneficiary no longer apply.

   The permissibility of a retransfer due to the obligations no longer applying must be proven by a corresponding certificate from an actuary of the Company. The Administration and Security Trustee is not obligated to verify the content of the certificate from the actuary.

10. In the cases specified in § 3(4) to (6), the determinations of the portion of the Trust Assets to be transferred back to the Company or to third parties, and/or also of the specific assets will be made by the Company after consultation with the Administration and Security Trustee, without the latter being liable for the decision.

§ 4
Administrative Trust

1. The Administration and Security Trustee will manage the Trust Assets, separately from any other assets of the Company and separately from the assets of any other trustors of the Administration and Security Trustee, in trust for the Company ("**Administrative Trust**").

2. The investment of the assets will be carried out by Metzler Asset Management GmbH (see § 2(2) and (3)). If the contracting parties agree accordingly, the Administration and Security Trustee may also transfer the investment of the assets to other vicarious agents. The Company's consent to such a transfer is not required if and to the extent that the vicarious agent is a company within the Metzler Group or on occurrence of a Security Event pursuant to § 7 of this Trustee Agreement. The contracting parties agree that the Administration and Security Trustee will in all cases be liable vis-à-vis the Trustor for the contractual investment by the vicarious agent.

3. The Administration and Security Trustee will ensure that the Trust Assets are segmented by openly disclosing the trust relationship, which is intended to ensure that, in the event of the insolvency of the Administration and Security Trustee or the insolvency of any other trustors, the Trust Assets are protected from access by other creditors of the Administration and Security Trustee or creditors of any other third-party trustors. In the event of access by third parties to the Trust Assets, the Administration and Security Trustee must inform the Company without undue delay and implement all necessary legal remedies to ensure that the purpose of this Trustee Agreement – the securing and satisfaction of Entitled Beneficiaries' claims – is achieved.

4. The Company will exercise the right to form an Advisory Board. The latter will decide on any changes to the Investment Guidelines attached in Annex 2. The tasks and powers of the Advisory Board will be provided for in a guideline. The guideline forms an integral part of the Trustee Agreement as Annex 4.

§ 5
Security Trust

The Trust Assets will be managed in trust with the proviso that the Administration and Security Trustee holds in trust the Trust Assets as a security trustee for the Entitled Beneficiaries with the purpose of securing the claims of the Entitled Beneficiaries under the Pension Scheme Rules ("**Security Trust**").

§ 6
Satisfaction of Entitlements

1. As long as an Security Event pursuant to § 7 does not occur, only the Company will be directly obligated to satisfy Entitled Beneficiaries' claims that become due.

2. The amount and due date of Entitled Beneficiaries' entitlements will be determined in accordance with the relevant provisions of the Pension Scheme Rules as amended.

3. To the extent that the Company satisfies Entitled Beneficiaries' claims that become due pursuant to paragraph (2) above or to the extent that Entitled Beneficiaries' entitlements lapse due to premature departure from the Company before the vesting date is reached, Metzler Trust e.V. will, at the Company's request and upon presentation of proof of the relevant facts, reimburse the Company with the entire equivalent value to the debit of the relevant Secondary Account Balance, but limited to the balance of the Secondary Account held for the respective Entitled Beneficiary at the time of disbursement. This also applies if a third party, in particular Henkel AG & Co. KGaA, satisfies due claims of Entitled Beneficiaries pursuant to paragraph (2) above and the Company has reimbursed the third party with the amounts incurred for that purpose.

4. If, in accordance with the provisions of the Pension Scheme Rules, in the event of full reduced earning capacity, an Entitled Beneficiary receives a correspondingly increased incapacity pension (*Erwerbsminderungspension*) instead of a one-time capital sum for reduced earning incapacity *(Kapital bei Erwerbsminderung*), the Administration and Security Trustee will, at the Company's request and upon presentation of proof of the corresponding amount, reimburse the Company with the equivalent value to the debit of the relevant Secondary Account Balance.

§ 7
Security Event

Upon occurrence of a Security Event, the Administration and Security Trustee must use the Trust Assets in accordance with § 8 and § 9 to satisfy the Entitled Beneficiaries.

A Security Event occurs where

- the Company or a third party has filed an application for the institution of insolvency proceedings and the proceedings cannot be instituted due to lack of assets (the date of receipt of the application at the insolvency court is decisive), or

- insolvency proceedings have been instituted in relation to the assets of the Company (the date on which the insolvency proceedings were instituted is decisive), or

- the Administration and Security Trustee has received a written notification from the Company of the insolvency of the Company, together with the presentation of an audited expert opinion of an auditor who is a partner of a German international auditing firm regarding the economic distress of the Company (the date of receipt of the notification by the Administration and Security Trustee is decisive), or

- an event occurs that is equivalent to the institution of insolvency proceedings pursuant to Section 7(1) sentence 4 BetrAVG, as amended, or

- for other reasons, the Company is more than three months in default with the satisfaction of due claims of all Entitled Beneficiaries or of all persons named to the Company by the respective Entitled Beneficiary as beneficiaries .

As long as and to the extent that the Company is not originally liable for the obligations under the Pension Scheme Rules (i.e., from a pension commitment existing with the Company, with the Assumption of Obligations not being understood as a pension commitment for these purposes), but is liable only due to its Assumption of Obligations, a Security Event within the meaning of this Trustee Agreement will occur only if a Security Event within the meaning of this § 7 has occurred for both debtors (i.e., both for the Company and for Henkel AG & Co. KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the obligations under the Pension Scheme Rules, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the legal consequences pursuant to § 8(6) of this Trustee Agreement for the Company only (i.e., no Security Event in respect of Henkel AG & Co. KGaA).

§ 8
Entitlements in the Case of a Security Event

1. Upon the occurrence of a Security Event pursuant to § 7, the Entitled Beneficiaries will acquire direct claims against the Administration and Security Trustee such that each Entitled Beneficiary is directly entitled to demand from the Administration and Security Trustee the satisfaction of their entitlements against the Company from the Trust Assets under the Pension Scheme Rules in accordance with the provisions below, but limited to the balance of the individual Secondary Account held for the respective Entitled Beneficiary at the time of disbursement. The Administration and Security Trustee will use the Trust Assets (after deducting any remuneration and expenses incurred) first to satisfy the portion of the Pension Entitlements existing at that time which is not or not fully legally secured against insolvency by the German Pension Protection Fund (Pensions-Sicherungs-Verein – PSV). In this respect, under this Trustee Agreement, the Entitled Beneficiaries will have a claim against the Administration and Security Trustee under a genuine contract for the benefit of a third party pursuant to Section 328(1) BGB. This claim of the respective Entitled Beneficiary may not be revoked following the occurrence of a Security Event without the Entitled Beneficiary's prior express written consent.

2. Entitled Beneficiaries' claims or those of the persons named to the Company by the respective Entitled Beneficiary as beneficiaries which are due in accordance with the version of the Pension Scheme Rules applicable at the time of occurrence of the Security Event must be satisfied by the Administration and Security Trustee from the Trust Assets in accordance with § 9.

3. Entitled Beneficiaries' claims that are not yet due will continue to be administered by the Administration and Security Trustee for the benefit of the Entitled Beneficiaries in accordance with the provisions of this Trustee Agreement, including the provisions of the Pension Scheme Rules, as amended, until they become due in accordance with the

version of the guideline applicable at the time of occurrence of the Security Event. Once the claims fall due, they must be satisfied in accordance with § 9.

4. The Administration and Security Trustee will be entitled to commission suitable third parties with the administration and settlement of the claims in accordance with this Trustee Agreement.

5. The sum of all payment obligations of the Administration and Security Trustee pursuant to paragraphs (1) to (3) and § 9 will be limited to the Trust Assets balance as at the disbursement date.

6. As long as and to the extent that the Company is not originally liable for obligations under the Pension Scheme Rules, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the following legal consequences for the Company only (i.e., no Security Event in respect of Henkel AG & Co. KGaA):

    a. The Trust Assets will be divided into two portions, namely the portion existing for obligations under the Pension Scheme Rules toward HCB Employees for which the Company is originally liable ("**Trust Assets Share 1**") and the portion existing for obligations under the Pension Scheme Rules toward HCB Employees for which the Company is liable only due to the Assumption of Obligations ("**Trust Assets Share 2**").

    b. The provisions of § 8(1) to (5) and § 9 and § 10 of this Trustee Agreement will apply with regard to Trust Assets Share 1.

    c. As from the occurrence of a Security Event for the Company only (i.e., no Security Event in respect of Henkel AG & Co. KGaA), Trust Assets Share 2 will serve solely to secure the claims vis-à-vis the HCB Employees for whose entitlements or expectant rights Henkel AG & Co. KGaA is originally liable under the Pension Scheme Rules at that time. With regard to Trust Assets Share 2, the Administration and Security Trustee will be obligated to hold the Trust Assets in accordance with this Trustee Agreement to the benefit of Henkel AG & Co. KGaA as if Henkel AG & Co. KGaA had entered into the present Trustee Agreement in place of the Company. In respect of Trust Assets Share 2, Henkel AG & Co. KGaA will be entitled to all those rights and obligations under this Trustee Agreement to which the Company was previously entitled.

§ 9
Satisfaction of Claims in the Case of a Security Event

1. The satisfaction of due claims of the Entitled Beneficiaries or of the persons named to the Company by the respective Entitled Beneficiary as beneficiaries will be carried out by means of disbursement to the respective Entitled Beneficiary to the debit of the individual Secondary Account Balance.

2. The disbursement will be made directly by the Administration and Security Trustee and after deduction of any taxes and duties arising from statutory obligations at the time of disbursement and the other costs and expenses of the Administration and Security Trustee reimbursable under this Trustee Agreement, and reduced by any expenses incurred for the period prior to disbursement and not yet allocated, i.e., not yet taken into account in the Secondary Account Balances, pursuant to § 11.

3. If the equivalent value of the respective individual Secondary Account Balance is not sufficient to satisfy the due claims of the respective Entitled Beneficiary, the Administration and Security Trustee will not be entitled to settle this shortfall by making withdrawals from the individual Secondary Account Balances of other Entitled Beneficiaries, and will be obligated to pay the respective Entitled Beneficiaries or the persons named to the Company by them as beneficiaries only the amount of the equivalent value of the individual Secondary Account.

4. Prior to the occurrence of a Security Event pursuant to § 7, the Entitled Beneficiaries will not be able to assert any direct claims against the Administration and Security Trustee.

5. The disbursement to the respective parties involved in the Security Event will be made only after the respective claims have been clarified.

§ 10
Surplus Utilization

A surplus is the positive difference between the value of the Entitled Beneficiary's shares in the fund assets on the valuation date and the capital components promised by the Company on the same date. Trust Asset surpluses will benefit the Entitled Beneficiaries. Surpluses that result from Entitled Beneficiaries leaving without a pensionable event occurring and without a vested entitlement having to be maintained will be repaid to the Company. Surpluses will not arise insofar as the Company offsets expenses incurred by it as part of the trusteeship. This will also apply to *pro rata* contributions to Pensionssicherungsverein a. G. if and as long as the Company seeks reimbursement. The requirements pursuant to § 3(5), last subparagraph, will apply to the disbursement of a surplus to the Company.

§ 11
Reimbursement of Expenses

All provisions relating to the reimbursement of expenses are set out in a separate Remuneration Agreement (Annex 5 to this Trustee Agreement).

§ 12
Information Obligations of the Administration and Security Trustee

1. After the end of each financial year, the Administration and Security Trustee will inform the Company of the result of the trust management without being requested to do so and provide the Company with a list of the Trust Assets audited by an auditor of its choosing. In that respect, the Administration and Security Trustee will also account for the fact that the Trust Assets have been managed in accordance with the contractually agreed provisions. The list and the report will be brought to the attention of the Trustor in the first quarter after the end of the financial year.

2. In particular, the list of Trust Assets will set out the individual Secondary Account Balances of the respective Entitled Beneficiaries.

3. At the request of the Company, the Administration and Security Trustee will also issue a list of assets corresponding to the above paragraphs (1) and (2) during the year. In doing so, the Administration and Security Trustee will ensure that the Secondary Account

Balances are maintained on a daily basis and that requested lists of assets can be prepared and provided on a daily basis.

4. The Company has the right to subject the administration of the Administration and Security Trustee to an audit from a factual and accounting standpoint once a year following prior written notice. The audit will be carried out by Employees of the Company and/or a member of the auditing or tax consulting profession appointed by the Company. In justified exceptional cases, the Company may have special audits carried out in the same way.

5. Insofar as an audit or special audit within the meaning of paragraph (4) above does not indicate factual and/or accounting irregularities, all rights under paragraph (4) above will be exercised at the expense of the Company, otherwise at the expense of the Administration and Security Trustee. In any case, the legitimate interests of third parties, in particular their right of informational self-determination (data privacy), and the general laws must be observed.

6. The Administration and Security Trustee will forward to the Company the report of members of the auditing or tax consulting profession appointed by it about its activities and about the contractual management of the assets held in trust without being requested to do so.

§ 13
Liability

1. The Administration and Security Trustee will perform its tasks and contractual obligations with the diligence of a prudent business professional. Neither contracting party will be liable to the other contracting party for the selection and any fault of the other third parties not forming part of the Metzler Group who are engaged by them by mutual agreement pursuant to § 4(2) sentence 2. The Administration and Security Trustee will be liable for the fault of its executive bodies, employees and vicarious agents within the scope of essential contractual obligations and in the event of injury to life, body and health. In the event of acts or omissions relating to secondary contractual obligations, the liability of the Administration and Security Trustee and its vicarious agents will be limited to intent and gross negligence, as well as typically foreseeable damage.

2. The Company will indemnify in full the Administration and Security Trustee against all claims, costs, expenses and other assertions resulting from or in connection with the exchange of the assets held in trust in accordance with § 3(2).

§ 14
Term

1. The effectiveness of this Trustee Agreement is subject to the condition precedent within the meaning of Section 158(1) (BGB) (i) of the conclusion of the Hive-Down Agreement and (ii) the approval of the Hive-Down Agreement by Henkel AG & Co. KGaA's annual general meeting and HCBCo's shareholders' meeting. This Trustee Agreement will be concluded for an indefinite period of time. The parties agree that the first-time transfer of Trust Assets will take place only after the HCB Hive-Down becomes effective.

2. This Trustee Agreement will end as soon as all Entitled Beneficiaries' entitlements or those of the persons named to the Company by the respective Entitled Beneficiary as beneficiaries have been satisfied in full or, if the Trust Assets are not sufficient for that purpose, the Trust Assets have been used up in full. § 10 will apply *mutatis mutandis* to the use of any surpluses.

3. The Trustee Agreement may be terminated by the Company in writing with a notice period of three months. Termination is permitted only if the Company can either prove that an adequately qualified successor trustee is available and undertakes to the Company within the framework of a contract for the benefit of a third party (with the Entitled Beneficiaries as third parties) within the meaning of Section 328 BGB to administer and secure the Trust Assets as a dual trustee in accordance with this Trustee Agreement, or prove that adequately qualified administration and security trustees are available that likewise undertake to administer and secure the Trust Assets in the context of a contract for the benefit of a third party in accordance with this Trustee Agreement. The termination must be accompanied by a confirmation from an auditor who is a partner of a German international auditing firm that the successor trustee is adequately qualified and by a confirmation from an attorney that the dual trustee function is guaranteed – in particular with regard to the earmarking of the assets according to their designated purpose.

4. The Company will have an extraordinary right of termination if the Administration and Security Trustee and/or Metzler Pension Management GmbH is sold to a third party. A sale within the meaning of the preceding sentence will not be deemed to exist if and to the extent that there are changes to the ownership structure of Metzler Trust and/or Metzler Pension Management GmbH due to restructuring within the Metzler Group.

5. The Administration and Security Trustee may terminate this Trustee Agreement in writing with a notice period of six months. Paragraph (3) of this § 14 applies *mutatis mutandis* with the proviso that the Administration and Security Trustee must provide evidence of an adequately qualified successor trustee or administration and security trustee in the manner described in paragraph (3) of this § 14. The Company may not reject the respective qualified successor trustee without good cause. In particular, good cause will be deemed not to exist if the qualified trustee(s) assume(s) the trust task on the basis of different (contractual) terms as compared with this Trustee Agreement, if and to the extent that this does not jeopardize the purpose of ensuring security within the meaning of § 5. However, good cause will be deemed to exist if the engagement of the respective qualified trustee would lead to a not insignificant increase in the economic expenses for the trust administration compared to the present contractual relationship.

   If the Company rejects the trustee initially nominated, the Administration and Security Trustee may nominate another trustee. If the Company does not appoint one of the nominated persons or a third party as replacement trustee within one month of the nomination of a second replacement trustee in a manner that meets the requirements of paragraph (3), the Administration and Security Trustee will be entitled to effect termination without complying with the requirements of paragraph (3). After termination, the Administration and Security Trustee will be entitled and obligated to deposit the Trust Assets, including final accounts of the claims, with a public depository for the Entitled Beneficiaries, excluding the right of repossession (*Rücknahmerecht*).

6. If the Trustee Agreement is terminated, the Administration and Security Trustee will, at the Company's request, transfer the Trust Assets and documents, data, and service specifications in an orderly manner to the successor trustee at the latest at the end of the Trustee Agreement.

   The contracting parties undertake to amend this Trustee Agreement to the extent necessary and possible, including with effect for the Entitled Beneficiaries, insofar as this appears necessary during its term to maintain or improve the insolvency protection and insofar as this does not entail an unreasonable additional financial burden for the contracting parties. This also includes the agreement of an alternative security model if this leads to an improvement in insolvency protection.

   The contracting parties further agree that the essential commercial basis for this Agreement is the possibility to offset pension liabilities in the Company's balance sheet against the Trust Assets by transferring assets to a trustee. Should that possibility cease to exist in the future in accordance with the accounting guidelines applicable to the Company, in particular IAS/IFRS, or should it be linked to a previously non-existing condition, both contracting parties will mutually endeavor to agree on a new arrangement. The amendment may also consist of a mutually agreed termination of the trust relationship.

§ 15
Data Protection

The Company will be responsible for the lawfulness of the data transfer to the Administration and Security Trustee. To provide the services under this Trustee Agreement, only pseudonymized data will be transmitted to the Administration and Security Trustee. The parties agree that in the event that, in the context of the plausibility check, the Administration and Security Trustee exercises its right pursuant to Annex 3 paragraph (5) and requests from the Company – in addition to pseudonymized reimbursement lists – proof and documents requiring the transmission of personal data, the parties will immediately conclude a data processing agreement in accordance with the GDPR.

§ 16
Closing provisions

1. The Trustee Agreement will be governed by the laws of the Federal Republic of Germany.

2. Without affecting the form agreed for the notification, postal notifications under this Trustee Agreement should be addressed as follows:

   a) To the Company:
   Henkel Consumer Brands GmbH
   Henkelstraße 67
   40589 Düsseldorf, Germany

   b) To the Administration and Security Trustee:
   Metzler Trust e. V.
   Untermainanlage 1
   60329 Frankfurt am Main, Germany

3. Unless this Trustee Agreement expressly refers to an additional agreement or declaration by the parties regarding the trust object, this Trustee Agreement, together with any annexes, contains all agreements and declarations of the contracting parties with regard to the subject matter of the Trustee Agreement. All agreements made between the contracting parties prior to the conclusion of this Trustee Agreement will be superseded by the conclusion of this Trustee Agreement and will be replaced thereby.

4. Amendments to the Agreement that do not impair the security interests of the Entitled Beneficiaries will be made in consultation between the Company and the Administration and Security Trustee without the consent of the Entitled Beneficiaries being necessary. Any transfer of rights and obligations under this Trustee Agreement on the part of the Administration and Security Trustee to another company, including those belonging to the Metzler Group, will require the Trustor's prior written consent. Insofar as a transfer of rights and obligations to a company of the Metzler Group is intended, the Trustor will not refuse its consent if and to the extent that the transfer does not conflict with any legitimate interests of the Trustor. Legitimate interests include the default risk of the Administration and Security Trustee due to insolvency.

5. Amendments and supplements to this Trustee Agreement, including this provision, must be made in writing in order to be legally valid. No side agreements have been entered into.

   The contracting parties agree that amendments to Annexes 1, 2 and 4 may also be made by the Trustor without the consent of the Administration and Security Trustee. If the Trustor

amends one or more of those Annexes, it must inform the Administration and Security Trustee of this in good time.

6. Should any provision of this Trustee Agreement be invalid in whole or in part, this will not affect the validity of all other provisions of this Trustee Agreement. The contracting parties undertake to replace the invalid provision with a valid provision that comes closest to the economic purpose pursued by the contracting parties with the invalid provision. The same will apply in the event of a contractual gap or a significant change to the relevant business bases underlying this Trustee Agreement.

[Signature page on the next page]

[Signature page]

Place, date:

Henkel Consumer Brands GmbH

_____

Name:

Place, date:

Metzler Trust e. V.

_____

Name:

With regard to the provision of § 8(6) of this Trustee Agreement, Henkel AG & Co. KGaA also declares its consent.

Place, date:

Henkel AG & Co. KGaA

_____

Name:

Annexes:
Annex 1: Pension Scheme Rules for Employees of the Henkel Group, as Applicable
Annex 2: Investment Guidelines
Annex 3: Description of Services
Annex 4: Guidelines for Advisory Board Activities
Annex 5: Remuneration Agreement

Annex 1 - Pension Scheme Rules for Employees of the Henkel Group, as Applicable:

1. Henkel Pension Scheme Rules for Employees of Henkel AG & Co.KGaA, as amended
2. Works Agreements on Company Pension Schemes, as amended
3. Works Agreement no. 2007-07 on the Introduction of AV 2007 Company Pension Scheme, as amended
4. Deferred Compensation Benefit Plan, as amended, without signatures
5. Henkel Pension Scheme Rules for Employees of Henkel AG & Co. KGaA, as amended, without signatures (AV 2004)
6. Company-Wide Works Agreement on Company Pensions, as amended (AV 2004)
7. Executive Staff Representative Body Agreements on Company Pension Schemes, as amended
8. Executive Staff Representative Body Agreement on Company Pension Schemes of Henkel AG & Co. KGaA, as amended (AV 2004)
9. Henkel Pension Scheme AV2011, as amended
10. Company-Wide Works Agreement on Company Pension Scheme AV2011, as amended
11. Executive Staff Representative Body Agreement on Company Pension Scheme AV2011, as amended
12. Total Commitment Relating to Company Pension Scheme AV2011, as amended
13. Total Commitment Relating to the Company Pension Scheme of Henkel IP & Holding GmbH, as amended
14. Company-Wide Works Agreement on “Improvement of Company Pension Schemes” (“BAVo”), as amended
15. Pension Benefit Plan for Employees of Henkel AG & Co. KGaA, as amended, without signatures
16. Company-Wide Executive Staff Representative Body Agreement on “Improvement of Company Pension Schemes” (“BAVo”), as amended
17. Total Commitment Relating to the Improvement of Company Pension Schemes (BAVo), as amended
18. Pension Benefit Plan for Employees of IP & Holding GmbH, as amended, without signatures
19. Deferred Compensation Benefit Plan for Senior Executive Managers 2006, as amended.
20. Pension Benefit Plan for Employees of Schwarzkopf & Henkel Production Europe GmbH & Co. KG, as amended, without signatures

21. Management Board Pension Provisions (Lump-Sum Module), as amended, without signature

Annex 2 NEW - Investment Guidelines

Preamble

The Company and the Administration and Security Trustee agree that the Company is a professional client within the meaning of Section 67 of the German Securities Trading Act (*Wertpapierhandelsgesetz*, "WpHG") (new version) and that the protective provisions of the WpHG for private customers therefore do not apply to it. The Administration and Security Trustee will acquire securities in trust on the instruction of the Company with the transferred funds. In doing so, the Company will ensure that the contributions are invested in accordance with an investment model. The Company will select individual securities independently. At the written request of the Company, the Administration and Security Trustee will exchange selected securities and replace them with other securities newly selected by the Company. The Administration and Security Trustee will not provide any consulting services or other services to either the Company or the Entitled Beneficiaries if and to the extent such services have not been expressly mentioned in the Trustee Agreement as services to be provided by the Administration and Security Trustee. In particular, neither the Administration and Security Trustee nor any affiliated company will guarantee a specific investment result or the achievement of any desired return targets or parameters. Liability for the occurrence of a certain investment result or the achievement of any desired return targets or parameters is therefore excluded.

The above statements also apply in favor of the Bank by way of a genuine contract for the benefit of third parties (Section 328 BGB).

Principle

Henkel AG & Co. KGaA and other affiliated companies, including the Company (hereinafter jointly referred to as "**Henkel**"), will, upon the occurrence of certain events, grant their Employees benefits in accordance with the Henkel Pension Scheme Rules or the applicable pension scheme rules for the respective affiliated companies that correspond to the standard of the Henkel Pension Scheme Rules (hereinafter jointly referred to as the "Pension Scheme Rules"). The Pension Scheme Rules provide that a certain amount (Makeup Contribution) is to be accumulated in an individual secondary account for each eligible Employee and its performance is to be recorded. The equivalent value of the additional (Makeup) contributions paid in each case, including the performance, represents the pension assets.

The investment policy with regard to the pension assets is based on Henkel specifications. In this respect, Henkel has commissioned the Advisory Board of Metzler Trust e. V., which it has appointed, with the determination of the investment policy. Against this background, the Advisory Board is responsible for the ongoing amendment of these Investment Guidelines, which essentially reflect the investment policy.

Asset management is carried out by Metzler Trust e.V. Metzler Trust e. V. commissions Metzler Asset Management GmbH with the investment of the assets, which is to be carried out by the latter in the form of active asset management. Metzler Trust e. V. is obligated to observe the Investment Guidelines or to ensure that its agents comply with the Investment Guidelines.

§ 1
Investment of Pension Assets

1. The investment will be made in open-ended special AIFs with fixed investment conditions within the meaning of Section 1(4) and (6) sentence 1 in conjunction with Section 284 of the German Investment Code (*Kapitalanlagegesetzbuch*, "KAGB") which are launched by Metzler Asset Management GmbH as a capital management company within the meaning of Section 1(14) KAGB.

2. The assets will initially be invested in a special AIF. It is intended to create another special AIF at a later date.

3. The investment pursuant to § 5 of these Guidelines will be made in open-ended retail investment funds within the meaning of Section 1(4) and (6) sentence 2 in conjunction with Chapter 2 KAGB which are launched by Metzler Asset Management GmbH or affiliated companies as a capital management company within the meaning of Section 1(14) KAGB.

§ 2
Investment Policy for Pension Assets

1. The investment policy pursued with the pension assets will be to invest 50% of the assets, weighted according to asset classes, in fixed-income securities and 50% in equities.

2. Within the framework of active asset management, deviations in the asset allocation will be possible up to a maximum of 70% in equities and without limitation in fixed-income securities.

3. The following investment policy will be pursued with the equity asset class: 30% investment in European equity securities and 70% investment in non-European equity securities (including Eastern Europe).

4. The following investment policy will be pursued with the fixed-interest securities asset class: 24% investment in European bonds and 76% investment in global bonds, including Europe.

5. Within the framework of active asset management, deviations in the region selection of the equities asset class will be possible for a maximum of 10% of the fund assets per region.

§ 3
Investment Universe

1. In order to implement the investment policy, the applicable regulatory and contractual investment restrictions must be observed for the special AIF. Derivatives can be used to optimize portfolio management.

2. The investment universe and the associated investment restrictions will be reviewed at regular intervals by the Advisory Board with regard to their achievement of purpose and adjusted accordingly if necessary in consultation with the Administration and Security Trustee.

3. The Administration and Security Trustee warrants that the investment funds used for the pension assets in each case meet the requirements of paragraph (1).

§ 4
Benchmark

1. For the equities asset class, the following indices will be used as a benchmark for performance: MSCI Europe Net. TR Index at 30%, MSCI USA Net. TR Index at 30%, MSCI Emerging Markets Net. TR Index at 20% and MSCI Pacific Net. TR index at 20%.

2. For the fixed-income securities asset class, the benchmark used for performance will be the ICE BofAML Global Government 1-10 Year Index Hedged in EUR (59%), the ICE BofAML Euro Corporate Index (24%), the ICE BofAML US Corporate Index Hedged in EUR (12%) and the ICE BofAML US Emerging Markets External Sovereign Index Hedged in EUR (5%).

3. The above benchmarks will also apply in the determination of performance (performance benchmark).

§ 5
Special Investment Policy and Investment Universe After Reaching the Age of 58 (From 01/01/2015 After Reaching the Age of 60) and When Making Installment Payments of Due Individual Pension Assets

1. In order to minimize volatility, upon reaching the age of 58, 20% of the Employee's individual notional shares in the special AIF within the meaning of § 3 and existing at the time of reaching the age of 58 will be reallocated each year to a securities fund with a value preservation concept and a value preservation floor. Ongoing additional (Makeup) contributions within the meaning of the Pension Scheme Rules will from that point in time be invested only in this value preservation fund ("reallocation"). In the event of early retirement before the age of 58, the reallocation will take place at the time of the early retirement.

   With effect from 01/01/2015, the age of 58 is replaced by the age of 60. If, pursuant to paragraph (1), reallocations have already taken place at the age of 58 or before, these Employees or former Employees will not be affected by the change to the age of 60.

2. When making installment payments of due individual pension assets, the investment policy pursued will be to avoid volatility. For this purpose, 100% of the assets will be invested in investment funds that, according to their investment policy, invest only in short-term bond and money market instruments within the meaning of Section 194 KAGB.

3. With effect from 01/01/2015, in the case of a purely Employee-financed company pension scheme ("**Deferred Compensation**"), the reallocation according to paragraph (1) will apply upon reaching the age of 60, unless otherwise agreed beforehand.

§ 6
Amendment of These Investment Guidelines

These Investment Guidelines may only be amended by the Advisory Board set up by Henkel.

Annex 3 - Description of Services

1. Identification

In order to verify the beneficial holder of the open trust account, the Trustor will provide Metzler Trust e. V. with the identification documents necessary for opening the account (e.g., commercial register extract; copies of ID card). The Trustor will immediately notify the Administration and Security Trustee in writing of any changes to the name, address or legal form.

2. Open Trust Account

The characteristic of an account/custody account as an open trust account/custody account cannot be revoked. In the event of seizure, Metzler Trust e. V. will inform the seizing creditor of the characteristic as an open trust account/custody account.

In the case of an open trust account/securities account, Metzler Trust e.V. will assert neither the right of set-off nor a right of lien or retention, unless due to claims that have arisen in relation to the open trust account/securities account itself.

3. Separate Securities Accounts

The unit certificates issued by Metzler Asset Management GmbH for the money invested by Metzler Trust e. V. in special funds (*Spezial-Sondervermögen*) will be held and administered by Metzler Trust e. V. in a separately opened securities account. For the Entitled Beneficiaries, Metzer Trust e. V. will set up dependent sub-custody accounts (pro forma securities accounts) in accordance with the instructions and information provided by the Trustor and will hold the shares in the special fund attributable to them.

If necessary, further pro forma securities accounts will be set up for each Entitled Beneficiary if the holdings have to be kept separate for legal or contractual reasons. The unit crediting will be made to seven decimal places. However, all obligations arising from the safekeeping and administration of securities and the management of securities accounts will relate exclusively to the respective legally independent securities account.

There will be no business relationship with the Entitled Beneficiaries, in particular no securities account relationship. The Entitled Beneficiaries will have no rights to information from Metzler Trust e. V. No income will be distributed for the Entitled Beneficiaries' pro forma securities accounts and no annual tax certificates will be issued. Metzler Trust e. V. will not be involved in determining the basis for tax treatment in the event of the dissolution and sale of units from a pro forma securities account.

4. General Procedure

The Trustor will transmit files in a format specified by Metzler Trust e. V. with the information about Entitled Beneficiaries required for the opening of a pro forma securities account. This will be the staff number or other unique identifier and the date of birth. Upon request, Metzler Trust e.V. will also store the surname and first name of the Entitled Beneficiary, which will be used to verify the plausibility of lists or online outputs.

The Trustor will transmit buy orders in a format specified by Metzler Trust e.V.

Metzler Trust e. V. will order unit certificates in the special fund for the sum of the amounts of all individual orders. After Metzler Asset Management GmbH has calculated the price for the order date, Metzler Trust e. V. will settle the purchase for the full number of units for the securities

account on the closing date, which is the same as the order date, with a two-day value date, and will debit the equivalent amount from the current account. The prerequisite for the execution of buy orders by Metzler Trust e. V. will be sufficient credit in the account held on the value date. Any fractional units and, if applicable, exchange rate differences due to subsequent orders on a previous order date will result in a difference between the pro forma securities account and the actual securities account. These must be covered by direct orders.

The Trustor will also issue sell orders in a legally binding manner in a file format specified by Metzler Trust e. V. Buy orders and sell orders will not be offset.

5. Procedure for Reimbursement Payments

The Company will be reimbursed the payments made to the Entitled Beneficiaries upon request. To this end, the Company will send a securities order to the Administration and Security Trustee. The contracting parties agree that securities orders are released automatically by the Administration and Security Trustee and without further review in accordance with the deadlines agreed with the Company and its Entitled Beneficiaries.

The contracting parties agree that each payment will be reimbursed via a separate securities order; payment plans will not be used.

The sales proceeds will be automatically transferred exclusively to the Company's reference account.

Upon receipt of a reimbursement request (securities order) from the Company, the Administrative and Security Trustee will not be obligated to, but will be entitled to, request proof, e.g., in the form of a written statement from the Company (notice of performance, remuneration statement or proof of disbursement). From the point of view of the Administration and Security Trustee, the amount, the recipient of the disbursement and the date of the disbursement must be clearly shown on the proof.

The Administration and Security Trustee can carry out plausibility checks on a sample basis. Furthermore, the Administration and Security Trustee will be free to demand confirmation of receipt from the Entitled Beneficiary or confirmation from an auditor in individual cases.

The contracting parties agree that, after the end of each calendar year, the Company will provide the Administration and Security Trustee with a reimbursement list stating the reimbursement payments made. The Company will supplement the reimbursement list with the additional payment information required by the Administrative and Security Trustee and will sign it. The reimbursement list must be submitted directly to the Administration and Security Trustee.

The reimbursement list must show the amount, the recipient of the disbursement, the recipient's account details and the date of disbursement to the Entitled Beneficiary. The Company must sign the reimbursement list and submit it immediately after the end of each calendar year.

6. Reference Account

Account holder:	Henkel Consumer Brands GmbH
IBAN:	DE18 3007 0010 0227 0262 00
BIC:	DEUTDEDD
Bank/City:	Deutsche Bank AG

7. Communication

Any communication and exchange relating to the pro forma securities accounts maintained for the Entitled Beneficiaries will take place exclusively via the upload/download of files using an SSL-encrypted internet application provided by Metzler.

The Trustor will receive from Metzler Trust e. V. access to an online system from Metzler for regular transaction and portfolio queries concerning the Entitled Beneficiaries. This SSL-encrypted internet application broadly includes the following functions:

- Entitled Beneficiary securities account: This function comprises the search and selection of Entitled Beneficiaries and viewing their transaction and portfolio data.

- Portfolio queries: The portfolio query allows portfolios to be viewed and downloaded at the overall securities account and individual securities account level on any reference dates.

- Transaction queries: This function can be used to query and download transaction over certain periods, likewise at the overall securities account and individual securities account level.

- User management: This allows the Trustor to create and manage users.

8. Provision of Actuarial Documents

The Company will send the current actuarial report or a copy thereof for the obligations concerned to the Administration and Security Trustee each year. If no actuarial report is prepared, the Company will provide a list of the Entitled Beneficiaries.

Upon the occurrence of a Security Event, the Company will immediately provide the Administration and Security Trustee with all the necessary information. Entitled Beneficiaries' entitlements in the case of a Security Event must be proven by means of an extract from an actuarial report with the date on which the Security Event occurred as the reference date.

9. Provision of Data for the Administrative Management of Personal Data and for Asset Investment and Asset Management

The Trustor undertakes to provide Metzler Trust e. V. with the data necessary for the proper performance of its duties and in the form requested by Metzler Trust e. V. The exchange of information and data will take place via the data interfaces specified by Metzler Trust e. V. In all other respects, the contract concluded between the contracting parties on the processing of personal data will apply.

10. IT Concept Interface (Description of Data Transfer and Data Format)

The interface description in the respective current form agreed between the Company and the Administration and Security Trustee will apply. Changes to the interface description will be made by assigning consecutive version numbering. Changes to the interface description will not require an amendment agreement to the Trustee Agreement between the contracting parties, but merely a written notification of the respectively applicable version. Written agreement will be reached between the contracting parties regarding the applicable version.

Annex 4 - Guidelines for the Activities of the Advisory Board of Metzler Trust e. V., Frankfurt

§ 1
Composition of the Advisory Board

1. The Advisory Board appointed by the Company (hereinafter "**Trustor**") consists of a total of eight (8) members as follows:
   a. For the duration of the HCB Business Lease, the Advisory Board will be composed as follows:

      - one member will be appointed to the Advisory Board by the works council of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site.
      - one member will be appointed to the Advisory Board by the Executive Staff Representative Body of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site.
      - one member will be appointed jointly by the works councils of the German companies affiliated with Henkel AG & Co. KGaA.
      - one member will be appointed jointly by the Executive Staff Representative Bodies of the German companies affiliated with Henkel AG & Co. KGaA.
      - four members will be appointed to the Advisory Board by Henkel AG & Co. KGaA; two of the four members are to come from the group of German companies affiliated with Henkel AG & Co. KGaA.

   b. After the end of the HCB Business Lease, the Advisory Board will be composed as follows:
      - one member will be appointed to the Advisory Board by the works council of the Company at the Düsseldorf-Holthausen site.
      - one member will be appointed to the Advisory Board by the Executive Staff Representative Body of the Company at the Düsseldorf-Holthausen site.
      - one member will be appointed jointly by the Company's works councils of the Company's German locations outside the Düsseldorf-Holthausen site.
      - one member will be appointed jointly by the Company's Executive Staff Representative Bodies of the Company's German locations outside the Düsseldorf-Holthausen site.
      - four members will be appointed to the Advisory Board by the Company.

2. Only persons who have an employment relationship with the Company, Henkel AG & Co. KGaA or one of the companies affiliated with Henkel AG & Co. KGaA listed in the **Annex** can be members of the Advisory Board. The employment relationship must have existed for at least three years before taking up office. An employment relationship will also be deemed to have existed for at least three years within the meaning of this provision if the employment relationship (i) has been transferred due to a transfer of operations in accordance with Section 613a BGB, (ii) has been transferred by individual agreement, or (iii) in any other way to the Company, Henkel AG & Co. KGaA, or one of the companies affiliated with Henkel AG & Co. KGaA listed in the **Annex**, and the employment relationship has existed for a total of at least three years with the above companies.

§ 2
Chair

1. The Advisory Board will be chaired by a member appointed by Henkel AG & Co. KGaA. Henkel AG & Co. KGaA will nominate the chairperson.

2. The Deputy chairperson will likewise be a member appointed by Henkel AG & Co. KGaA and to be nominated by same. The Deputy chairperson will represent the chairperson in the event of their absence.

3. The chairperson will represent the Advisory Board externally, in particular toward Metzler Trust e. V. (hereinafter referred to as "**Administration and Security Trustee**"), for example in the Investment Committee. The chairperson will also represent the Advisory Board vis-à-vis the Trustor.

4. The chairperson will be entitled to approve, in urgent cases, provisional actions of the Administration and Security Trustee that require the consent of the Trustor due to contractual or statutory provisions. A resolution on the consent must be obtained at the next meeting of the Advisory Board.

5. The chairperson will be obligated to review pension payments already made by the Trustor, to countersign corresponding evidence and then to forward it to the Administration and Security Trustee for reimbursement purposes. The chairperson will approve disbursements from the Trust Assets transferred by Henkel AG & Co. KGaA or by the companies listed in the **Annex**, including income, but with the exception of disbursements in connection with the investment of the Trust Assets or to cover the costs of their administration. Consent must be refused if and to the extent that the disbursement does not comply with contractually agreed or statutory provisions. The chairperson will be entitled to delegate the obligation to review disbursements to employees of the Trustor in written agreement with the Administration and Security Trustee if and to the extent that it is ensured that at least two employees of the Trustor perform the disbursement review ("four-eyes principle"). Henkel's internal guidelines on rights of disposal will not be affected by these Guidelines.

§ 3
Term of Office

1. The term of office of the members of the Advisory Board will be two years. Reappointments will be permitted.

2. The term of office of each member will end automatically at the time when the employment relationship with the Company, Henkel AG & Co. KGaA or one of the companies listed in the **Annex** ends. The body which was responsible for the appointment of the departing member (Company, works council, Executive Staff Representative Body) will appoint a replacement member without undue delay.

3. Advisory Board members who, for whatever reason, no longer wish to carry out their duties should be released from their duties as soon as possible. The body responsible for the appointment (Company, works council, representative body for executive staff) will appoint a replacement member at the same time as the dismissal. The same will apply in the event that a member is no longer able to execute their office, e.g., due to illness.

§ 4
Internal Rules of Procedure, Passing of Resolutions

1. The Advisory Board will be convened in writing by its chairperson.

2. The Advisory Board will meet as often as required for the performance of its duties. It should meet at least once every six months.

3. The Advisory Board will have a quorum if half of all members participate in the resolution. Resolutions may be passed in writing, by email or by telephone if no member objects to such a passing of the resolution.

4. Each Advisory Board member will have one vote. The Advisory Board will decide with a simple majority of the votes cast. Abstentions will not be counted. In the event of a tie, the chairperson of the Advisory Board will have the casting vote.

5. Minutes will be taken of the meetings of the Advisory Board and of the resolutions of the Advisory Board adopted outside of meetings, and will be signed by the chairperson and sent to all members of the Advisory Board.

6. In all other respects, the Advisory Board may establish its own rules of procedure.

§ 5
Duties and Rights of the Advisory Board

1. The Advisory Board must monitor compliance with the Investment Guidelines for the Trust Assets transferred to the Administration and Security Trustee. For this purpose, the Advisory Board may request information from the Administration and Security Trustee at any time about all matters relating to the investment of the assets, in particular with regard to the use of funds and the control of the use of funds, and may also obtain information about this itself; it may in particular inspect and audit the books and records of the Administration and Security Trustee. The Advisory Board may also commission individual members or, if necessary, special experts at the expense of the Trustor.

2. The Advisory Board will determine the investment policy. In this respect, it will be responsible for the Investment Guidelines. The Company is to be consulted prior to any amendment of the Investment Guidelines.

3. The Advisory Board will be obligated to inform the Trustors at least once a year in writing about the investment of the Trustors' assets and about its activities. The subject of the written notification may also be a report by the Administration and Security Trustee on its activities.

4. The Advisory Board will represent the Trustors jointly in the Investment Committee. It will carry out its tasks there with regard to investment policy.

5. The Advisory Board will not be bound by instructions.

§6
Remuneration

The members of the Advisory Board will not receive any remuneration for their activities. Costs and expenses will be reimbursed to the members by the Trustors upon presentation of evidence.

§7
Confidentiality

Each member of the Advisory Board is obligated to treat data and information about matters of which they become aware via their work on the Advisory Board as confidential and not to disclose them to third parties. There will be no breach of the duty of confidentiality where the Advisory Board fulfills its information obligations in accordance with these Guidelines or where Advisory Board members who have been appointed to the Advisory Board by a works council or an Executive Staff Representative Body provide information if and to the extent that they are obligated to do so in accordance with the Works Constitution Act (*Betriebsverfassungsgesetz*) or the Executive Staff Representative Body Act (*Sprecherausschussgesetz*).

Annex 5 NEW - Remuneration Agreement / Expenses

1. Trust Remuneration

For the ongoing security and management on a trust basis of the assets securing the claims under the pension plan (assets held in trust), Metzler Trust e. V. will receive a lump-sum annual remuneration in the amount of

0.025% p.a. of the assets held in trust

of the respective Henkel companies, however, up to a maximum total of EUR 40,000 p.a. and no less than a minimum of EUR 25,000 p.a., plus VAT for all companies affiliated with Henkel AG & Co. KGaA within the meaning of Section 15 AktG.

After consultation with Henkel, the Trust will furthermore be entitled to reimbursement of its extraordinary expenses required to fulfill its obligations under this Trustee Agreement.

Costs incurred in the event of insolvency by third parties commissioned with the winding-up, as well as other costs and expenses incurred by third parties commissioned by agreement with Henkel, will either be charged directly to the Trust Assets or invoiced directly to Henkel.

2. Securities Account Fee

For the management of the trust account and the trust deposit account, the Administration and Security Trustee will receive a remuneration (securities account fee) in the amount of 0.01% p.a. of the Trust Assets.

The securities account fee will be borne by the Company.

3. Service Fee for Managing Secondary Accounts

For the management, segmentation and reporting of the assets, the Administration and Security Trustee will receive a remuneration (service fee) in the amount of 0.02% p.a. of the Trust Assets.

The service fee will be borne by the Company.

4. Remuneration Requirements

The aforementioned remuneration is only valid if the fund administration for special AIFs ("Special Funds") or the settlement of public investment funds allocated to Trust Assets ("Mutual Funds") is carried out via Metzler Asset Management GmbH or affiliated companies within the meaning of Section 15 AktG, i.e., the so-called management company (KVG) functions for (master) Special Funds via Metzler Asset Management GmbH and the settlement of transactions for Mutual Funds via Metzler. This explicitly excludes the appointment of the Metzler Asset Management GmbH as an investment manager.

5. Tax Expenses

The Administration and Security Trustee will be entitled to charge tax expenses incurred by it due to a default by the Trustor following its insolvency (occurrence of a Security Event) directly to the Trust Assets.

6. Other Remuneration

Otherwise, the remuneration in Annexes 3 and 5 to the Framework Agreement (*Rahmenvertrag*) of the MI-Fonds 328 in the latest version will apply.

7. Note

All remuneration will be subject to statutory value added tax, if applicable.

Remuneration under paragraphs (2) to (4) will be settled quarterly in arrears based on the average value of the trust assets/investment fund, which is calculated from the month-end values of the last preceding quarter. The remuneration will be paid directly from the investment fund on a quarterly basis.

Annex 18(4).c – HCB CTA Trustee Agreement Henkel Sicherungs-Treuhand e.V. – old

Agreement

on the

Asset Transfer, Reimbursement, Affair Management and Satisfaction of Beneficiaries in the Case of a Security Event

(Trustee Agreement Old)

between

Henkel Consumer Brands GmbH, Düsseldorf

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf

Preliminary Remarks

I. Hive-Down, Business Lease and Assumption of Obligations

1. Henkel AG & Co. KGaA ("**Henkel KGaA**") and its domestic and foreign subsidiaries, which are directly and indirectly dependent on it, are one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel KGaA is the sole shareholder of Henkel Consumer Brands GmbH ("**Company**").

2. The Henkel Group is divided into two globally operating business units:

   i. "Henkel Consumer Brands", consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the personal care sector); and

   ii. "Henkel Adhesive Technologies", with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics", "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional".

3. Henkel KGaA also provides central functions consisting of the "Corporate Functions", the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the OGIP Function).

4. The business operations of the globally operating business unit Henkel Consumer Brands directly performed by Henkel KGaA at the Düsseldorf, Krefeld and Hamburg locations, including the respectively associated assets and liabilities of Henkel KGaA, are hereinafter referred to as the "**HCB Business Unit**."

5. Henkel KGaA intends to transfer the HCB Business Unit to the Company by way of a Hive-Down for absorption pursuant to Section 123 (3) no. 1 of the German Corporate Transformation Act ("UmwG") in accordance with Section 20 of the German Corporate Transformation Tax Act ("UmwStG") ("**HCB Hive-Down**", the contractual agreement regarding the HCB Hive-Down and the Hive-Down of the HAT Business Unit into the Henkel Adhesive Technology GmbH within the meaning of Section 126 UmwG, the "**Hive-Down Agreement**"). The Hive-Down of the HCB Business Unit into the Company is to take place with retroactive effect as of January 1, 2026, 00:00. Upon the Hive-Down taking effect, the employment relationships of Henkel KGaA with (active) employees of Henkel KGaA that are to be assigned to the HCB Business Unit ("**Transferring HCB Employees**") shall be transferred to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB).

6. Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register of Henkel KGaA, the Company shall lease, by means of a

Business Lease Agreement within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act ("**AktG"**), ("**HCB Business Lease Agreement**"), the HCB Business Unit transferred to it under the HCB Hive-Down with retroactive effect as of January 1, 2026, 00:00 a.m., back to Henkel KGaA as the lessee ("**HCB Business Lease**"). Upon the HCB Business Lease coming into effect, the employment relationships of the Company with Transferring HCB Employees shall transfer back to Henkel KGaA with all rights and obligations according to the more detailed provisions of Section 613a BGB.

7. On the basis of the Business Leases, Henkel KGaA shall continue to manage the HCB Business Unit following the entry into force of the Hive-Downs, as the lessee, in its own name and for its own account. After termination of the HCB Business Lease Agreement, the Company will conduct its business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel KGaA.

8. Even though the employment relationships with Transferring HCB Employees shall transfer to Henkel KGaA upon the HCB Business Lease taking effect, inter alia obligations from partial retirement agreements with Transferring HCB Employees and employees hired by Henkel KGaA for the HCB Business Unit or assigned to the HCB Business Unit after the Closing Date of the Business Lease Agreement (hereinafter referred to collectively as the "**HCB Employees**") are to remain the sole economic responsibility of the Company. For this purpose, the Company shall declare as part of the HCB Business Lease Agreement an Assumption of Obligations (with discharging effect) regarding, inter alia, obligations from partial retirement agreements with HCB Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel KGaA on the Closing Date within the meaning of the HCB Business Lease Agreement or are established or accrued with respect to Henkel KGaA during the term of the HCB Business Lease Agreement. Under the Assumption of Obligations, the Company shall also undertake to reimburse Henkel KGaA for all payments upon the occurrence of a claim event (assumption of performance). The Assumption of Obligations shall end, inter alia, insofar as the Company in the future – in particular after the end of the HCB Business Lease – becomes the original debtor under the partial retirement agreement. The Assumption of Obligations shall also contain provisions stipulating that it can be terminated and amended – including with effect for the employees who are beneficiaries under the partial retirement agreements. Insofar as Henkel KGaA remains the original debtor under the partial retirement agreement, the Assumption of Obligations shall remain in force unless the Company and/or Henkel KGaA exercise their right to terminate or amend the Assumption of Obligations.

II. Relationship between the Trustee Agreement Old and the Trustee Agreement New

1. The parties enter into both an "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event (Trustee Agreement Old)" (in the context of these preliminary remarks hereinafter "**Trustee Agreement Old**") and the present "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of an Security Event in Relation to Partial Retirement Agreements as from January 1, 2026 (Trustee Agreement New)" (hereinafter "**Trustee Agreement New**").

2. The Trustee Agreement Old is to secure all Working-Time Account Credits from partial retirement agreements concluded with employees (including members of the corresponding executive bodies of the company) of the Trustor and, if applicable, companies affiliated with the Trustor that already acquired Working-Time Account Credits at Henkel KGaA and its Affiliated Companies within the meaning of Section 15 AktG on or before January 1, 2026 (hereinafter "**Replacement Date**") pursuant to the provisions of the "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event" (hereinafter "**Henkel KGaA Trustee Agreement Old**") concluded between Henkel KGaA and the Trustee (hereinafter "**Old Beneficiaries**"). This shall also apply to Working-Time Account Credits that the Old Beneficiaries acquire only after the Replacement Date. The rights of the Old Beneficiaries existing under the Henkel KGaA Trustee Agreement Old at the time of conclusion of this Trustee Agreement Old, in particular the rights to disbursement of the Working-Time Account Credit, shall remain unaffected. Under the Trustee Agreement New, Working-Time Account Credits of the Old Beneficiaries are not to be secured since they are exclusively subject to the Trustee Agreement Old. As soon as there are no longer any Working-Time Account Credits of the Old Beneficiaries that are secured under the Trustee Agreement Old, the Trustee Agreement Old shall be terminated in accordance with § 15 no. 1 (a) of the Trustee Agreement Old.

3. As of January 1, 2026, the Trustee Agreement New is to manage and secure – separately from the Trustee Agreement Old – all Working-Time Account Credits from partial retirement agreements with employees (including members of the respective executive bodies of the company) of the Trustor and, if applicable, employees (including members of the respective executive bodies of the company) of companies affiliated with the Trustor, whose Working-Time Account Credits are not already secured by the Henkel KGaA Trustee Agreement Old or the Trustee Agreement Old (hereinafter referred to as "**New Beneficiaries**").

§ 1
Definitions

1. The **Trustor** is the Company. Other companies that are affiliated with the Company within the meaning of Section 15 AktG ("**Affiliated Companies**") can also be trustors within the meaning of this Trustee Agreement.

2. The **Employer** within the meaning of this Trustee Agreement (i.e., even if the Trustor is not an actual employer, but is liable exclusively on the basis of the Assumption of Obligations) is either the Trustor or an Affiliated Company that has entered into Pension Obligations with respect to its Employees or holds assets for the Beneficiaries.

3. The **Trustee** is Henkel Sicherungs-Treuhand e.V. with its registered office in Düsseldorf, registered in the Düsseldorf Register of Associations (*Vereinsregister*) under VR 9491.

4. The **Trustee Agreement** is this "Agreement on the Transfer of Assets, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of an Security Event" in its current version.

5. The **Employees** are employees of the Trustor or of an Employer or Henkel KGaA for whom the Trustor is liable with respect to the obligations covered by this Trustee Agreement as a result of the Trustor's Assumption of Obligations. The Employees also include the members of the executive bodies of the company.

6. The **Beneficiaries** are

   - the active Employees with entitlements under Working-Time Account Credits pursuant to flexible employment contracts on the basis of collective or individual agreements and the relatives of said active Employees insofar as claims have been transferred to them, and
   - the active and former Employees who have, alternatively or cumulatively, claims from other Pension Commitments or claims from Long-Term Account Agreements.

   These Beneficiaries also include the surviving dependents of the Employees who have a corresponding Pension Commitment in the event of death.

7. The **Long-Term Account Agreements** are agreements with Employees for the contribution of overtime, vacation, salary components in money or other claims against the Trustor for the purpose of building up time credit/Working-Time Account Credits, which serve to provide Employees with a temporary release from their work performance before the statutory retirement age, to enable a limited transition to part-time work with an increase in basic salary, partial retirement, early retirement, additional pension provision, payments of money or other benefits.

8. The **Working-Time Account Credits** are the sum of the difference amounts between the remuneration received (part-time remuneration) and the remuneration for the period of actual employment that the beneficiaries would have been entitled to without an agreement on partial retirement, plus the Employer's share of the total social security contribution attributable to the difference amounts.

9. The **Pension Obligations** include the current pension entitlements and expectant rights of the Beneficiaries based on other Pension Commitments and Long-Term Account Agreements.

10. The **Pension Benefits** are the benefit payments made by the Trustor or an Employer, which the Trustor or Employer provides to the Beneficiaries for the fulfillment of claims for the disbursement of Working-Time Account Credits or for the fulfillment of Pension Obligations.

11. The **Asset Purpose** is the respective use of the Trust Assets for the respective reimbursement or securing of:

    - claims for disbursement of Working-Time Account Credits;
    - claims arising from other Pension Commitments; or
    - claims from Long-Term Account Agreements

    separated according to the individual Employers. It is hereby agreed that the claims of Beneficiaries resulting from the Company's Assumption of Obligations will also be deemed to be corresponding claims and Pension Commitments within the meaning of this Trustee Agreement.

12. The **Trust Assets** comprise the assets transferred by the Trustor to the Trustee by way of security, including the substitutes received for this purpose and the proceeds of realization as well as all uses that serve to secure the Working-Time Account Credits and/or the Pension Obligations.

13. The **Respective Trust Assets** are the part of the Trust Assets that is exclusively assigned to a specific asset purpose.

14. The **Asset Accounts** are internal accounts in which the respective Trust Assets are managed.

15. The **Security Event** occurs separately for each individual Employer if this Employer is no longer able to meet the claims of its Beneficiaries from Working-Time Account Credits or its Pension Obligations in full on a permanent basis. This will be the case at the latest if insolvency proceedings are opened against the assets of this Employer or rejected for lack of assets.

    As long as and to the extent that the Company is not originally liable for the obligations arising from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements (i.e. from a partial retirement agreement existing with the Company, with the Assumption of Obligations not being understood as such an obligation for these purposes), but is liable only due to its Assumption of Obligations, an Security Event within the meaning of this Trustee Agreement shall occur only if a Security Event within the meaning of this § 1 paragraph (15) has occurred for both debtors (i.e. both for the Company and for Henkel KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the obligations arising

from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements but is liable only due to its Assumption of Obligations, the occurrence of a Security Event shall trigger the legal consequences pursuant to § 13 paragraph (6) of this Trustee Agreement exclusively for the Company (i.e., without a Security Event also occurring in the case of Henkel KGaA).

If the Security Event occurs with respect to the Trustor, this will also trigger the Security Event for all other Employers.

16. The **Advance** will be used to reimburse the expenses incurred by the Trustee in the management and disbursement of the Trust Assets to the Beneficiaries, including the costs for an auditor. The Advance amounts to 0.5 percent of the Trust Assets, but at least EUR 25,000.

§ 2
Preamble

The Beneficiaries accrue Working-Time Account Credits with the Employers on the basis of partial retirement agreements. Pursuant to Section 8a(1) of the German Partial Retirement Act (*Altersteilzeitgesetz* – "AtG"), Employers are obligated to secure these Working-Time Account Credits against the risk of their own insolvency. In addition, the Employers have entered into Pension Obligations with respect to the Beneficiaries, which are also to be secured against insolvency in the interest of the Beneficiaries – without recognition of a legal obligation. In order to ensure that the Beneficiaries' claims for payment of the Working-Time Account Credits or Pension Benefits are fulfilled even in the event of the Employer's insolvency, the Trustor intends to transfer assets directly or indirectly to the Trustee within the framework of a trust model. Upon occurrence of the Security Event, the Trustee will accede to the Employer's Pension Obligations. The Trustor thereby secures both its own Pension Obligations and the Working-Time Account Credits of its Beneficiaries, and Pension Obligations of the Employers and the Working-Time Account Credits existing with them. The parties will therefore, as described in § 3 et seq. of this Trustee Agreement, agree the following:

§ 3
Transfer of Titel for Security Purposes

1. The Trustor and the Trustee agree that the civil ownership of all movable property belonging to the Trust Assets will be transferred to the Trustee by way of security at a certain point in time.

2. Both the time of the transfer of title and the movable property items belonging to the Trust Assets are shown in the lists attached to this Trustee Agreement as Annex 3.

3. The transfer of the movable property items will be effected by the direct transfer of possession of the movable property items to the Trustee; the time of the transfer will

be determined from the lists referred to in para. (2). If a third party is in possession of the property item, the handover will be replaced by the Trustor hereby assigning the claim for surrender against the third party to the Trustee. The Trustee hereby accepts these assignments. The Trustor is obligated to notify the third party without delay of the assignment of the claim for surrender.

4. The Trustee will receive a quarterly updated list of the movable property belonging to the Trust Assets from the Trustor, which will then be taken as a new Annex 3 to this Trustee Agreement.

5. When performing a transfer of title for security purposes, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are secured by that transfer.

§5
Bank Transfer

1. Instead of the direct assignment or transfer of title by way of security, the Trustor may directly or indirectly instruct a bank pursuant to Section 676a BGB to transfer a certain amount of money to an account of the Trustee. The Trustor and Trustee agree that both the credit note for the monetary amount assigned and the payment claim itself will be assigned to the Trustee by way of security. The Trustee hereby accepts these assignments.

2. When the credit note is issued, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are covered by the credit note.

§6
Security Purpose Agreement

1. Upon occurrence of the Security Event, the Trustee's Assumption of Obligations regarding the obligations of the respective Employer with respect to its Beneficiaries pursuant to §12 of the Trustee Agreement will become effective.

2. Insofar as the Beneficiaries assert claims against the Trustee instead of the Employer, the Trustee is entitled to an immediate claim for recourse against the Employer in the corresponding amount. The Trust Assets will be transferred or assigned to the Trustee to secure these recourse claims in accordance with this Trustee Agreement. In this context, the Trustor will determine the respective Asset Purpose, which the Trustee must always observe in the context of management and realization.

3. Upon occurrence of the Security Event, the Trustee is not obligated to enforce the claim for recourse against the Employer, but is entitled to utilize the Trust Assets transferred for security and to use them for the fulfillment of the claims of the Beneficiaries asserted against it.

4. The Trustee may cover the expenses it may reasonably incurred in the realization of the Trust Assets using the Advance.

5. Insofar as a claim against the Trustee can no longer be made by the Beneficiaries, the Trustee is obligated to transfer the remaining Trust Assets back to the Trustor – in accordance with the respective Asset Purpose – in compliance with this Trustee Agreement.

§7
Advance

In addition to the Trust Assets, the Trustor will transfer the Advance in accordance with the provisions in § 3 to § 5 of the Trustee Agreement to the Trustee by way of security.

§8
Addition of Further Trust Assets

At the request of the Trustor, further assets may be assigned or transferred by way of security as Trust Assets to the Trustee pursuant to § 3 to § 6 of this Trustee Agreement.

§ 9
Administrative Principles, Account Maintenance and Expenses

1. The Trust Assets will be kept and managed by the Trustee with the necessary care in the interest of the Trustor and the Beneficiaries.

2. The Trustee must keep and/or manage the respective Trust Assets separately from other assets, in particular from its own assets; to this end, the Trustee maintains Asset Accounts for the Trustor to which it credits the respective Trust Assets. The respective Trust Assets must be managed in such a way that they can be disposed of in accordance with their Asset Purpose and independently of each other.

3. The Trustee manages the Trust Assets in coordination with the Trustor on the basis of the general Investment Guidelines defined jointly with the Trustor in accordance with Annex 1 and only disposes of the assets in accordance with these Guidelines. If necessary, it may commission third parties to invest and keep safe the Trust Assets after consultation with the Trustor. In this case, the Trustee must disclose to the third party that it is solely responsible for managing the Trust Assets on behalf of the Trustor and may only dispose of them accordingly.

4. In the event that multiple Trustors transfer Trust Assets to the Trustee, they agree that the Company will determine the guidelines and instructions and will be the Trustee's sole point of contact for the investment and safekeeping of the Trust Assets.

5. The Trustee will not follow any guidelines or instructions of the Trustor that contradict its articles of association or this Trustee Agreement.

6. Until the occurrence of the Security Event, the Trust Assets will be invested for the account of the Trustor and the Trustor will bear the risks from the investment without change.

7. The financial performance of the Trust Assets does not affect the amount of the Trustor's payment obligations to the Beneficiaries.

8. The Trustee has a claim against the Trustor for reimbursement of the necessary expenses incurred as a result of the safekeeping or management of the Trust Assets. Aside from this, the Trustee is not entitled to any remuneration for its services.

9. If the Trustor does not meet its obligations under para. (8), the Trustee is entitled to withdraw the corresponding amounts from the Advance.

10. The Trustee is obligated to provide the Trustor with any required notices, to provide information on the status of administration and collection upon request, and to provide an account of the Trust Assets and their expenses incurred at the end of its fiscal year. The Trustor is entitled to commission an auditor of its choice at any time in order to audit the asset management records at the Trustee's premises.

11. If the Trustor secures the Pension Obligations and Working-Time Account Credits of another Employer, it will receive a reasonable commission from this Employer in this respect. If Trust Assets are disbursed to the Beneficiaries of an Employer who is not also the Trustor, the Trustor is entitled to a corresponding claim for recourse against this Employer.

§ 10
Restructuring;
Transfer of the Trust Assets to Another Legal Entity

1. The Parties to this Trustee Agreement will adapt the provisions of this Trustee Agreement, to the extent legally necessary, to any new corporate structures of the Trustor or an Employer or other legal framework conditions, without jeopardizing the classification of the transferred assets as plan assets within the meaning of IAS 19.7 or as covering assets within the meaning of Section 246 of the German Commercial Code (HGB) in its current version.

2. If necessary in the context of an adaptation within the meaning of para. (1), the Trustee must transfer the Trust Assets to another legal entity on the instruction of the Trustor, provided that said legal entity has proven and ensures in writing that all of the Trustee's

rights and obligations under this Trustee Agreement have been assumed, that the Trust Assets continue to be classified as plan assets within the meaning of IAS 19.8 or as covering assets within the meaning of Section 246 HGB as amended from time to time. A transfer to the Trustor or an Affiliated Company is excluded subject to the provision in §11a of this Trustee Agreement.

3. §§ 11, 11a remain unaffected.

§ 11
Disbursement of the Trust Assets to the Trustor

1. The respective Trust Assets may be transferred back to the Trustor at its request,

   a) to the extent that it serves to reimburse the Working-Time Account Credits paid out or the Pension Benefits fulfilled by the respective Employer or a third party, in particular Henkel KGaA, and a repayment is permitted in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code (HGB) as amended from time to time. A payment for the purpose of settling a Pension Obligation or a claim to payment of a Working-Time Account Credit is also deemed to be a fulfilled Pension Benefit or paid-out Working-Time Account Credit. The respective Employer must provide the Trustee with advance written proof of the amount of the Pension Benefit provided or Working-Time Account Credits paid out; the Trustee is entitled to specify the requirements for the proof of the respective disbursement amount; or

   b) if, in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code (HGB) as amended from time to time, there is an overallocation (overfunding) of the amount of the respective Trust Assets and a repayment is therefore permitted, provided that the remaining respective Trust Assets are sufficient to cover the associated Pension Obligations or Working-Time Account Credits; or

   c) if, in the case of §15 para. (1)(a), all claims of the Beneficiaries were settled according to plan and therefore no further Pension Obligations of the Trustor or Working-Time Account Credits exist.

   The retransfer takes place as far as possible in accordance with the wishes of the Trustor either in cash or by transfer of goods and/or receivables.

   The repayment requirements are deemed to have not been met in the cases of para. (1)(c) if the Pension Obligations or Working-Time Account Credits have been transferred to an Affiliated Company.

2. The use of Trust Assets to cover costs incurred by the Trustor in connection with the disbursement of Working-Time Account Credits or the fulfillment of Pension Obligations is not permitted.

3. The Trustee's obligation to reimburse the Trustor within the meaning of para. (1)(a) is limited to the respective portfolio of Trust Assets held.

4. Within three months of the end of the Trustor's fiscal year, the Working-Time Account Credits paid out or Pension Obligations fulfilled by the Trustor or a third party, in particular Henkel KGaA, during the course of the year must be compared with the Trustee's reimbursement payments to the Trustor. The Trustor and the Trustee must determine and confirm in writing any payments made in this regard by the Trustor or a third party, in particular Henkel KGaA, which have not yet been reimbursed by the Trustee within three months of the end of the financial year.

5. If the Trustor does not assert its claim to reimbursement pursuant to para. (1)(a) at the latest three months after it has been confirmed in writing pursuant to para. (4), and not all Pension Obligations of the Employer or Working-Time Account Credits – based on the accounting principles pursuant to IAS 19.7 or the German Commercial Code (HGB) – are secured by Trust Assets, the non-repaid Trust Assets are automatically reinvested in the Trust Assets to secure the Pension Obligations and Working-Time Account Credits that are not yet secured. If the Trustor does not make any specific allocation in this regard, the reinvested amount will be distributed equally among all Pension Obligations and Working-Time Account Credits not yet secured.

§11a
Transfer of Business and Expiry of the Obligation to Secure Certain Working-Time Account Credits Against Insolvency

1. In the event that a business or part of a business transfers from the Trustor or another Employer to another owner within the meaning of Section 613a BGB (regardless of whether as a result of an individual transfer of rights or due to measures under the German Corporate Transformation Act (UmwG)) before the occurrence of the Security Event by means of a legal transaction and the Trustor or the Employer concerned are thus no longer the debtor of the Working-Time Account Credits of the Beneficiaries transferred to the new owner, the Trustor may demand from the Trustee that the part of the Trust Assets that covers the Working-Time Account Credits be transferred to the new business owner in order to establish an equivalent form of insolvency protection for the Working-Time Account Credits transferred to the new business owner compared to the security previously provided by this Trustee Agreement. The part of the Trust Assets to be provided by the Trustee corresponds to the percentage of the share of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner in the total volume of all Working-Time Account Credits secured by this Trustee Agreement, but at the most the nominal value of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner. If, in the event of a Transfer of Business, the new owner of the business or part of the business is an Affiliated Company of the Trustor, the Trustor is obligated to demand from the Trustee the provision of Trust Assets for the establishment of an equivalent form of insolvency

protection, unless the Trustor has already set up such an equivalent form of insolvency protection with its own resources.

2. A prerequisite for any transfer of Trust Assets to be made by the Trustee in accordance with the above provision is that the new business owner has proven to the Trustor or the Trustee that, with the transfer of the assets, the equivalent form of insolvency protection has been or will have been established, and that the Working-Time Account Credits still existing with respect to the Trustor or an Employer and to be secured by this Trustee Agreement are secured in a sufficient amount in accordance with this Trustee Agreement. The relevant time for this determination is the time of the intended asset transfer. The equivalence of the security and the amount to be transferred must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or from a qualified attorney. In the event of a Transfer of Business between Affiliated Companies and a continued uniform securing by the Trustee, the written confirmation of the statutory auditor confirming the annual financial statements of the Trustor or a qualified attorney will be replaced by another proof of the Transfer of Business and the amount to be transferred that the Parties consider appropriate. There is no obligation on the Trustee to perform its own audit. Related costs will be borne by the Trustor.

§12
Assumption of Obligations

1. The Trustee will accede to the obligations of the Employers with respect to the Beneficiaries under partial retirement agreements or Pension Obligations subject to the condition precedent of occurrence of the Security Event. The amount in which the Trustee assumes obligations is determined based on the existence of the respective Trust Assets at the time of the occurrence of the Security Event.

2. Upon the occurrence of the Security Event, the Beneficiaries acquire an independent irrevocable right to demand disbursement of the Pension Benefits to the aforementioned extent from the Trustee as well.

3. In the event that claims are asserted by the Beneficiaries, the Trustee is entitled to a claim for recourse against the respective Employer that is secured by the respective Trust Assets. The Trustee must fulfill the claims of the Beneficiaries out of the respective Trust Assets.

4. If the respective Trust Assets are not sufficient to satisfy all of the Trustor’s Pension Benefits owed, the assumption of obligations will be made in the amount of the disbursement obligations specified in §13 (4).

§ 13
Obligations of the Trustee after Occurrence of the Security Event

1. Upon the occurrence of the Security Event with respect to any Employer, only the Trustee will be entitled to dispose of the corresponding Trust Assets.

2. The Trustee must manage the Trust Assets in accordance with § 9 para. (1) to (3). In the event of the insolvency of the Company, the Trustee will use the Company's most recent guidelines and instructions for the management of the Trust Assets.

3. The Trustee is obligated to pay out the respective Trust Assets to the Beneficiaries. The Trustee must exercise the necessary care in this regard.

4. If the portfolio of the respective Trust Assets is not sufficient to satisfy all claims arising from partial retirement agreements or Pension Obligations upon occurrence of the Security Event, the individual claims must be fulfilled on a *pro rata* basis. For this purpose, the scope of the claims arising from partial retirement agreements or the individual Pension Obligations as of the date of the Security Event must be determined by means of an actuarial valuation in accordance with the relevant International Financial Reporting Standards (IFRS) as amended and in proportion to the fair value of the respective Trust Assets.

5. The Trustee may, in the course of the management and realization of the Trust Assets, deduct from the Advance the expenses incurred, including the costs for an auditor, insofar as it may consider them necessary under the circumstances, as well as an appropriate remuneration for its own work performance.

6. As long as and to the extent that the Company is not originally liable for obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements, but only due to its Assumption of Obligations, the occurrence of the Security Event will trigger the following legal consequences only for the Company (i.e. without a Security Event also occurring for Henkel KGaA):

    a. The obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements are divided, in economic and legal terms, into the part of the obligations for which the Company is originally liable ("**Original Obligations**") and the part of the obligations for which the Company is only liable due to the Assumption of Obligations ("**Derived Obligations**").

    b. The Trust Assets are divided into two parts, namely the part that corresponds to the share of the Original Obligations in the total commitment value of all obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements ("**Trust Assets Share 1**") and the part that corresponds to the share of the Derived Obligations in the total commitment value of all obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements ("**Trust Assets Share 2**"). The decision as to how the specific assets forming the Trust Assets are divided by the Trustee into the Trust Assets Share 1 and the Trust Assets

Share 2 (provided that the Trust Assets do not consist solely of assets that can each be divided on a percentage basis) is taken by the Trustee.

c. The provisions of § 13(1) to (5) and § 12 and § 14 of this Trustee Agreement shall apply with regard to the Trust Assets Share 1.

d. From the occurrence of the Security Event exclusively in the case of the Company (i.e. without the Security Event also occurring for Henkel KGaA), Trust Assets Share 2 serves to secure the claims with respect to HCB Employees for whom Henkel KGaA is originally liable for the claims from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements at that point in time. With regard to Trust Assets Share 2, the Trustee shall be obligated to hold the Trust Assets in accordance with this Trustee Agreement in favor of Henkel KGaA as if Henkel KGaA had entered into the present Trustee Agreement in place of the Company. With regard to Trust Assets Share 2, Henkel KGaA shall assume all rights and obligations under this Trustee Agreement that were previously held by the Company.

§ 14
Partial Termination of the Trustee Agreement in the Event of the Assumption of Obligations

1 Upon the occurrence of the Security Event, the Trustor will no longer be entitled to any claims against the Trustee with regard to the Trust Assets.

2. This does not apply to the reimbursement claims of the Trustor that have already arisen before the occurrence of the Security Event and have not yet expired.

§15
Term and Termination

1 This Trustee Agreement is concluded for an indefinite period of time. It ends when

a. no further Working-Time Account Credits of the Beneficiaries exist and all Pension Obligations have been fulfilled;

b. the Trustee is dissolved; or

c. the Parties end this Trustee Agreement by mutual agreement.

2. The Trustor may terminate this Trustee Agreement with a notice period of three months to the end of the quarter. The right of all parties to terminate without notice for good cause remains unaffected.

3. In the event of termination pursuant to para. (1) or termination pursuant to para. (2), the Parties to this Trustee Agreement will be obligated to transfer the Trust Assets to another legal entity in such a way that the Trust Assets will continue to be classified

as plan assets within the meaning of IAS 19.7 or as covering assets within the meaning of Section 246 HGB as amended from time to time.

A retransfer of the Trust Assets to the Trustor or a company affiliated with it is excluded, unless:

a) the Employer's obligations under partial retirement agreements or Pension Commitments have been transferred by operation of law to another legal entity with discharging effect; or

b) the Employer's obligations under partial retirement agreements or Pension Commitments have been fulfilled or have expired.

§§11, 11a remain unaffected.

4. Until transfer of the Trust Assets to another legal entity pursuant to para. (3), the Trustee must manage the Trust Assets in accordance with this Trustee Agreement.

§16

Liability

1. The Trustee is liable to the Trustor and, after the occurrence of the Security Event, also to the Beneficiaries for intentional and grossly negligent fault on the part of its executive bodies, or third parties that it uses to fulfill its obligations under this Agreement.

2. There are no duties of care with regard to third parties (e.g. the PSVaG – the German statutory agency providing insolvency protection for occupational pension schemes).

§17

Amendment or Cancellation of the Agreement

Amendments to this Trustee Agreement must be made in writing in order to be effective. This also applies to the amendment or cancellation of the written form clause.

§17a
Limitation of the Scope of Application

The Trustor is entitled to exclude Working-Time Account Credits in whole or in part from the scope of this Trustee Agreement by means of a unilateral written declaration to the Trustee if such credits have arisen only after a date that is not in the past and that to be determined by the Trustor. A notice to the respective Beneficiaries is necessary and must be made by the Trustor only if Working-Time Account Credits of the respective Beneficiaries are already secured by this Trustee Agreement. Any Working-Time Account Credits that have been arisen or built up on or before that cut-off date will remain unaffected and continue to be

secured by this Trustee Agreement if the Trustor makes use of the right specified in sentence 1. In addition, the Trustor is entitled to exclude new Beneficiaries who have not yet built up any Working-Time Account Credits from the scope of this Trustee Agreement or to exclude them from being included in the security under this Trustee Agreement by way of a unilateral written declaration to the Trustee as of a date that must not be in the past and that is to be determined by the Trustor. If the Trustor makes use of its rights under this §17a, it hereby modifies the definition of the Working-Time Account Credits or the Beneficiaries within the meaning of this Trustee Agreement accordingly.

§17b
Data Protection

1. Insofar as personal data (in the broad sense of Art. 4 no. 2 GDPR) is processed by the Parties as part of this Trustee Agreement, the provisions of the GDPR and, where relevant, the German Data Protection Act must be observed.
2. The Parties agree that in the event of the Security Event, the Trustee may independently decide on the purpose and means of processing personal data for the fulfillment of its obligations under this Trustee Agreement and, in this regard, is deemed to be the independent sole controller within the meaning of Art. 4 no. 7 GDPR.
3. The Trustor, Henkel KGaA and the Trustee undertake to take appropriate measures in the processing (within the meaning of Art. 4 no. 2 GDPR) of personal data of the Beneficiaries.

§ 18
Closing Provisions

1. The validity of this agreement is subject to the condition precedent within the meaning of Section 158(1) BGB of (i) conclusion of the Hive-Down Agreement and (ii) approval of the general meeting of the Henkel KGaA and of the shareholders' meeting of the Company to the Hive-Down Agreement. This Trustee Agreement is concluded for an indefinite period of time. The parties agree that the transfer of Trust Assets will take place for the first time after the HCB Hive-Down becomes effective. Until the occurrence of a Security Event, this Trustee Agreement may be terminated by the Company with a notice period of three months to the end of the year, or otherwise for good cause without notice by the Company or the Trustee. Good cause shall be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a Delay Event shall not constitute good cause.
2. The Trustee Agreement will replace all previous agreements between the Parties or declarations made by one of the Parties that relate to a Trustee's Assumption of Obligations in relation to the obligations of the Trustor arising from partial retirement arrangements.

3. The Trustor will assume all costs associated with the establishment and ongoing business operations of the Trustee, including the costs for the articles of association and contracts to be drawn up.
4. Should a provision of this Trustee Agreement be or become invalid, the remaining provisions will nevertheless remain valid. The Parties undertake to replace the invalid provision with a valid provision that comes as close as possible to the economic purpose of the invalid provision. The same will apply in the event of a gap in the Agreement.
5. All disputes arising from and in connection with this Trustee Agreement, including disputes regarding its existence or its termination, will be finally settled in accordance with the Rules of Arbitration of the German Institution of Arbitration (DIS e.V.), to the exclusion of ordinary legal recourse. This Trustee Agreement is governed exclusively by the laws of the Federal Republic of Germany.

Annexes

Annex 1
Investment Guidelines

The Trust Assets under this Trustee Agreement can be invested in bank credits, money market funds and comparable liquid corporate bonds and government bonds.

Annex 2

Receivables and Rights

None at the moment

Annex 3

Movable Property

None at the moment

Annex 18(4).d – HCB CTA Trustee Agreement Henkel Sicherungs-Treuhand e.V. – New

AGREEMENT

on the

Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event in relation to Partial Retirement Agreements as of January 1, 2026

(Trustee Agreement New)

between

Henkel Consumer Brands GmbH, Düsseldorf, hereinafter referred to as the "Trustor" or "Company"

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf, hereinafter referred to as "Trustee"

Preamble

I. Hive-Down, Business Lease and Assumption of Obligations

1. Henkel AG & Co. KGaA ("**Henkel KGaA**") and its domestic and foreign subsidiaries, which are directly and indirectly dependent on it, are one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel KGaA is the sole shareholder of the Company.

2. The Henkel Group is divided into two globally operating business units:

   i. "Henkel Consumer Brands", consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the personal care sector); and

   ii. "Henkel Adhesive Technologies", with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics", "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional".

3. Henkel KGaA also provides central functions consisting of the "Corporate Functions", the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the OGIP Function).

4. The business operations of the globally operating business unit Henkel Consumer Brands directly performed by Henkel KGaA at the Düsseldorf, Krefeld and Hamburg locations, including the respectively associated assets and liabilities of Henkel KGaA, are hereinafter referred to as the "**HCB Business Unit.**"

5. Henkel KGaA intends to transfer the HCB Business Unit to the Company by way of Hive-Down for absorption pursuant to Section 123(3) no. 1 of the German Corporate Transformation Act (UmwG) in accordance with Section 20 of the German Corporate Transformation Tax Act ("UmwStG") ("**HCB Hive-Down**"). The Hive-Down of the HCB Business Unit into the Company is to take place with retroactive effect from January 1, 2026, 00:00. Upon the Hive-Down taking effect, the employment relationships of Henkel KGaA with (active) employees of Henkel KGaA that are to be assigned to the HCB Business Unit ("**Transferring HCB Employees**") will be transferred to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code ("BGB").

6. Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register of Henkel KGaA, the Company will lease, by means of a Business Lease Agreement within the meaning of Section 292 para. 1 no. 3 of the German Stock Corporation Act ("**AktG**") ("**HCB Business Lease Agreement**", the contractual agreement regarding the HCB Hive-Down, as well as the Hive-Down of the HAT Business Unit into the Henkel Adhesive Technology GmbH within the meaning of Section 126 UmwG referred to as the "**Hive-Down Agreement**"), the HCB Business Unit, transferred to it by way of the HCB Hive-Down back to Henkel KGaA as the lessee with retrospective economic effect as of January 1, 2026, 00:00 a.m. ("**HCB Business Lease**"). Upon the HCB Business Lease coming into effect, the employment relationships of the Company with Transferring HCB Employees will transfer back to Henkel KGaA with all rights and obligations according to the more detailed provisions of Section 613a BGB.

7. On the basis of the HCB Business Lease, Henkel KGaA will continue to manage the HCB Business Unit following the entry into force of the Hive-Down, as the Lessee, in its own name and for its own account. After termination of the HCB Business Lease Agreement, the Company will conduct its

business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel KGaA.

8. Even though the employment relationships with Transferring HCB Employees will transfer to Henkel KGaA upon the HCB Business Lease taking effect, inter alia obligations from partial retirement agreements with Transferring HCB Employees and employees hired by Henkel KGaA for the HCB Business Unit or assigned to the HCB Business Unit after the Closing Date of the Business Lease Agreement (hereinafter referred to collectively as the "**HCB Employees**") are to remain the sole economic responsibility of the Company. For this purpose, the Company will declare as part of the HCB Business Lease Agreement an Assumption of Obligations (with discharging effect) regarding, inter alia, obligations from partial retirement agreements with HCB Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel KGaA on the Closing Date within the meaning of the HCB Business Lease Agreement or are established or accrued with respect to Henkel KGaA during the term of the HCB Business Lease Agreement. Under the Assumption of Obligations, the Company will also undertake to reimburse Henkel KGaA for all payments upon the occurrence of a claim event (assumption of performance). The Assumption of Obligations will end, inter alia, insofar as the Company in the future – in particular after the end of the HCB Business Lease – becomes the original debtor under the partial retirement agreement. The Assumption of Obligations will also contain provisions stipulating that it can be terminated and amended – including with effect for the employees who are beneficiaries under the partial retirement agreements. Insofar as Henkel KGaA remains the original debtor under the partial retirement agreement, the Assumption of Obligations will remain in force unless the Company and/or Henkel KGaA exercise their right to terminate or amend the Assumption of Obligations.

II. Relationship between the Trustee Agreement Old and the Trustee Agreement New

1. The parties enter into both an "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event (Trustee Agreement Old)" (hereinafter "**Trustee Agreement Old**") and the present "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event in relation to Partial Retirement Agreements as of January 1, 2026 (Trustee Agreement New)", (in the context of No. II. of this preamble "**Trustee Agreement New**").

2. The Trustee Agreement Old is to secure all Working-Time Account Credits from partial retirement agreements concluded with employees (including members of the corresponding executive bodies of the Company) of the Trustor and, if applicable, companies affiliated with the Trustor, who already acquired Working-Time Account Credits at Henkel KGaA and with its affiliated companies within the meaning of Section 15 AktG before January 1, 2026 (hereinafter "**Replacement Date**") pursuant to the provisions of the "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event" (hereinafter "**Henkel KGaA Trustee Agreement Old**") concluded between Henkel KGaA and the Trustee (hereinafter "**Old Beneficiaries**"). This will also apply to Working-Time Account Credits that the Old Beneficiaries acquire only after the Replacement Date. The rights of the Old Beneficiaries existing under the Henkel KGaA Trustee Agreement Old at the time of conclusion of this Trustee Agreement, in particular the rights to disbursement of the Working-Time Account Credit, will remain unaffected. Under the Trustee Agreement New, Working-Time Account Credits of the Old Beneficiaries are not to be secured since they are exclusively subject to the Trustee Agreement Old. As soon as there are no longer any Working-Time Account Credits of the Old Beneficiaries that are secured under the Trustee Agreement Old, the Trustee Agreement Old will be terminated in accordance with § 15 no. 1 (a) of the Trustee Agreement Old.

3. As of January 1, 2026, the Trustee Agreement New is to manage and secure – separately from the Trustee Agreement Old – all Working-Time Account Credits from partial retirement agreements with employees (including members of the respective executive bodies of the company) of the Trustor and,

if applicable, employees (including members of the respective executive corporate bodies) of companies affiliated with the Trustor, whose Working-Time Account Credits are not already secured by the Henkel KGaA Trustee Agreement Old or the Trustee Agreement Old (hereinafter referred to as "**New Beneficiaries**").

III. Securing of Obligations from Partial Retirement Agreements

1. The Trustor and any companies affiliated with the Trustor within the meaning of Section 15 AktG (hereinafter, insofar as these affiliated companies were included in the security under this Trustee Agreement through written notification to the Trustee, referred to as "**Group Companies**") have concluded partial retirement agreements within the meaning of Section 2 (2) of the German Partial Retirement Act (*Altersteilzeitgesetz*, hereinafter: "**AltTZG**") with their employees (including the members of the executive bodies of the Company of the Trustor and the corresponding Group Companies). The agreements pursuant to Section 2 (2) AltTZG establish partial retirement employment relationships in the "block model." In the context of participating in a partial retirement block model, partial retiree beneficiaries are entitled to remuneration from the Trustor or Group Companies for periods of release from work based on work performed prior to these periods. These credits, including the employer's contribution to the total social security contribution attributable thereto, are referred to as "**Working-Time Account Credits.**" These Working-Time Account Credits are recorded in partial retirement accounts (hereinafter: "**Working-Time Accounts**" or individually "**Working-Time Account**"). The aforementioned Working-Time Accounts are maintained in cash, whereby it is not excluded that the Working-Time Accounts may also be kept in time units in the future. The amount of the respective Working-Time Account Credits is determined in accordance with the respective partial retirement regulations, which also specify the possibility of converting the time units posted on the Working-Time Accounts into claims for remuneration. The obligations to establish or secure the Working-Time Account Credits resulting from the Company's Assumption of Obligations will also be deemed to be Working-Time Account Credits within the meaning of this Trustee Agreement. Claims for remuneration for periods of partial or complete release from work which are accrued only after the occurrence of a Security Event within the meaning of paragraph (3) – including the employer's share in the total social security contribution attributable thereto – will not constitute Working-Time Account Credits within the meaning of this Trustee Agreement. The Working-Time Account Credits within the meaning of this Trustee Agreement will also not include those claims for remuneration recorded in a Working-Time Account – including the employer's share in the total social security contribution attributable thereto – for which the Trustor is liable only on the basis of joint and several liability pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Corporate Transformation Act (*Umwandlungsgesetz*, hereinafter: "**UmwG**").

2. Provided that they do only accrue Working-Time Account Credits on or after January 1, 2026, employees (including members of the executive corporate bodies) of the Trustor and the corresponding Group Companies will be automatically included in this Trustee Agreement, unless the Trustor has exercised its right under § 16 paragraph (1) of this Trustee Agreement in this regard.

3. The objective of this Trustee Agreement is to cover the Working-Time Account Credits existing with respect to the Trustor or Group Companies, including the employer's share in the total social security contribution contained therein, to the extent specified in more detail in this Trustee Agreement by means of bank guarantees or other assets provided for in this Trustee Agreement, and, to the extent relevant, in fulfillment of the statutory, collective bargaining or individual contractual obligation of the Trustor or Group Company, to secure against the risk that

   (a) insolvency proceedings are opened against the assets of the Trustor or the Group Company, or

(b) the opening of insolvency proceedings against the assets of the Trustor or the Group Company is refused owing to lack of assets, or

(c) an out-of-court settlement is concluded between the Trustor or the Group Company and its creditors to prevent insolvency proceedings from being opened, or

(d) the business activities of the Trustor or the Group Company are discontinued in their entirety and insolvency proceedings are apparently out of the question owing to lack of assets.

Each of these cases is hereinafter referred to as an "**Security Event**" with respect to the relevant company, i.e., with respect to the Trustor or a Group Company. As long as and to the extent that the Company is not originally liable for the obligations arising from Working-Time Account Credits (i.e. from a partial retirement agreement existing with the Company, with the Assumption of Obligations not being understood as such an obligation for these purposes), but is liable only due to its Assumption of Obligations, a Security Event within the meaning of this Trustee Agreement will only occur if a Security Event within the meaning of this Section III.3 has occurred for both debtors (i.e. both for the Company and for Henkel KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the obligations arising from Working-Time Account Credits, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the legal consequences pursuant to § 6 paragraph 11 of this Trustee Agreement exclusively for the Company (i.e., without a Security Event also occurring in the case of Henkel KGaA).

The Working-Time Account Credits will be covered and secured by transferring assets in the amount of the respective Working-Time Account Credits and the employer's share in the total social security contribution contained therein from the Trustor to the legally independent Trustee, who will hold them in trust as part of a dual trust relationship established through this Trustee Agreement within the meaning of § 1 paragraph (2) of this Trustee Agreement, and invest them in a bank guarantee or other assets provided for under this Trustee Agreement.

4. The legal owner of the assets transferred to the Trustee under this Trustee Agreement and of claims from a bank guarantee under § 3a of this Trustee Agreement will be the Trustee; the beneficial owner of the corresponding assets and claims from the bank guarantee will be the Trustor. The claims of the individual beneficiary vis-à-vis the Trustee in the case of a Security Event will relate to the portion of the assets transferred to and held by the Trustee and attributable to the beneficiary in accordance with this Trustee Agreement. The employees will not have any direct rights to these assets. In accordance with this Trustee Agreement, the employees will only be entitled to claim for payment against the Trustee in the case of a Security Event, insofar as this affects the Company vis-à-vis with which these employees are entitled to Working-Time Account Credits. The obligations of the Trustor or the Group Companies arising from the Working-Time Account Credits will hereinafter be referred to collectively as the "**Obligations from Working-Time Account Credits.**"

5. Insofar as no contributions to statutory health and long-term care insurance are paid for beneficiaries within the meaning of this Trustee Agreement, but employer contributions for private health and long-term care insurance are granted, the claims to the granting of these employer contributions will be protected against insolvency by this Trustee Agreement in the same way as the corresponding claims to the payment of the employer's share in the amounts for statutory health and long-term care insurance. The same applies to claims for the granting of employer contributions for exempt pension insurance or occupational pension schemes which are granted in lieu of the employer's share of contributions to the statutory pension insurance scheme. Within the meaning of this Trustee Agreement, the term "Working-Time Account Credit" will hereinafter include not only remuneration credits including the employer's share in the total social security contribution attributable thereto, but also remuneration credits including employer contributions to private health and long-term care

insurance and/or to exempt pension insurance or occupational pension schemes which are paid by the Trustor in lieu of the corresponding employer's share in social security contributions.

Now therefore, the parties agree as follows:

§ 1 Subject Matter of the Agreement

1. The subject matter of this Trustee Agreement is – taking into account the provision in § 16 paragraph (1) of this Trustee Agreement – the external coverage and insolvency protection of the Working-Time Account Credits (as defined in the preamble). The subject matter of this Trustee Agreement is also, in the case of a Security Event, the fulfillment of the claims for remuneration existing vis-à-vis the Trustee or Group Companies and recorded in the respective Working-Time Accounts at the time of that event and the payment of the employer's share in the total social security contribution attributable to the respective claims for remuneration in accordance with the more detailed provisions of this Trustee Agreement.

2. This Trustee Agreement establishes an administrative trust within the meaning of § 3 of this Trustee Agreement between the Trustor and the Trustee and a security trust within the meaning of § 4 of this Trustee Agreement between the Trustee and the beneficiaries (dual trust relationship).

3. Subject to the provision in § 16 paragraph (1) of this Trustee Agreement, the beneficiaries under this Trustee Agreement are the employees (including the members of the executive bodies of the company) of the Trustee or a Group Company within the meaning of paragraph (1) of the Preamble who, in the context of partial retirement employment relationships in the block model, accrue Working-Time Account Credits in Working-Time Accounts on or after (but not before) January 1, 2026 that are secured by this Trustee Agreement, as well as other persons to whom the secured Working-Time Account Credits are validly transferred (e.g., through inheritance). The aforementioned persons with beneficiary status are hereinafter jointly referred to as the "**Beneficiaries.**" The scope and type of security for the Beneficiaries is based on the more detailed provisions of this Trustee Agreement.

4. To the extent that the Trustor or the Trustee is obligated under this Trustee Agreement to process data within the meaning of point (2) of Article 4 of Regulation (EU) 2016/679 (General Data Protection Regulation, hereinafter: "**GDPR**"), they will each be entitled to commission a service provider to fulfill that obligation. In this case, the respective client of the service provider must ensure that the obligations incumbent on it under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor and the Trustee may be identical.

§ 2 Trust Assets

1. The Trust Assets may consist exclusively or partially of a bank guarantee within the meaning of § 3a of this Trustee Agreement and the resulting claims and rights. Likewise, the Trust Assets may consist exclusively or partially of other assets, in particular cash in the form of bank deposits, receivables from life insurance company products or securities. Whether the Trust Assets consist in whole or in part of a bank guarantee within the meaning of § 3a of this Trustee Agreement or of other assets will be determined either by the Trustee in accordance with the provisions in § 3 of this Trustee Agreement or results from a disbursement under a bank guarantee to the Trustee.

2. Insofar as this is provided for or required as part of the investment concept within the meaning of § 3 paragraph (2) of this Trustee Agreement, the Trustee will open one or more securities accounts held in its name as open trust accounts (hereinafter: "**Securities Account**") and/or the Trustee will enter into one or more group or individual insurance contracts with a life insurance company. Furthermore,

the Trustee will in each case, i.e. even irrespectively of an investment concept pursuant to § 3 paragraph (2) of this Trustee Agreement, open one or more current accounts or settlement accounts (hereinafter: "**Settlement Account**") with a German bank of its choice, to be managed as open trust accounts.

3. All claims and rights of the Trustee arising from bank guarantees, all assets booked in the Securities Account and the Settlement Account, including cash balances, and all receivables from life insurance company products which the Trustee has acquired with the assets transferred to the Trustee by the Trustor under this Trustee Agreement or which have been transferred directly to the Trustee, or the substitutes thereof will constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the provisions set out below (hereinafter: "**Trust Assets**"). The Trust Assets also include the benefits and fruits drawn from the Trust Assets by the Trustee (hereinafter: "**Income**").

4. The beneficial owner of the Trust Assets will be the Trustor until the occurrence of a Security Event. The rights to the Trust Assets in the case of a Security Event will be governed by the provisions in § 6 of this Trustee Agreement.

5. The Trust Assets must be kept separate from any of the Trustee's own assets and any assets held by the Trustee in the context of other trust agreements.

6. Insofar as certified taxes and duties (in particular capital gains tax and solidarity surcharge) are incurred by the Trustor prior to the occurrence of a Security Event on income from the Trust Assets, these taxes and duties will be charged to the Trust Assets, unless the Trustor has undertaken to reimburse the Trustee with these contributions in a separate agreement.

§ 3 Administrative Trust

1. The Trustor will transfer to the Trustee, directly or indirectly, assets that are intended to be used for the external coverage and securing of the Working-Time Account Credits. The Trustor will be obligated to transfer assets to the Trustee to the extent that these assets (including any increases or decreases in value) cover at all times at least 100 percent of the total amount of the Working-Time Account Credits to be secured pursuant to § 1 paragraph (1) of this Trustee Agreement. The assets transferred to the Trustee to cover the Working-Time Account Credits or the bank guarantees thereby acquired or provided within the meaning of § 3a of this Trustee Agreement or other acquired assets and their substitutes (including any increases or decreases in value) will constitute the Trust Assets within the meaning of § 2 of this Trustee Agreement. Should the total value of the Trust Assets (in the case of bank guarantees, the guarantee amount) fall below 100 percent of the total amount of the respective Working-Time Account Credits to be secured in accordance with § 1 paragraph (1) of this Trustee Agreement, the Trustor must immediately compensate for the difference upon request for the amount of the difference pursuant to § 5 paragraph (2) of this Trustee Agreement by transferring the corresponding additional assets to the Trustee. Instead of the assets being transferred by the Trustor to the Trustee, which are then either held by the Trustee or used for the acquisition of a bank guarantee or other investment, the Trustor may also transfer the rights and claims arising from a bank guarantee to the Trustee or increase a bank guarantee that already exists in favor of the Trustee. Likewise, the Trustor will have the right to demand from the Trustee that the assets available in the Trust Assets be used to acquire a bank guarantee within the meaning of § 3a of this Trustee Agreement. Any obligation on the part of the Trustor to transfer assets to the Trustee in accordance with the provisions of this paragraph will end upon the occurrence of a Security Event. From that point onward, the Trustee will no longer be obligated to accept assets.

2. Unless the Trustor and the Trustee agree otherwise separately or unless the Trust Assets do not consist exclusively of a bank guarantee pursuant to § 3a of this Trustee Agreement or exclusively of cash, the

Trustee will commission an asset manager to invest the Trust Assets within the framework of a separate asset management agreement. The Trust Assets will be invested in accordance with the investment concept, as amended from time to time, set forth in the "Investment Guidelines for the Trust Assets" (hereinafter: "**Investment Guidelines**"). The Investment Guidelines must be amended at the request of the Trustor, provided that the amendment does not contradict the provisions of this Trustee Agreement, in particular an exclusive use of the Trust Assets to secure Working-Time Account Credits and, in the case of a Security Event, to fulfill obligations arising from Working-Time Account Credits (including the associated costs). The Trustee will not be required to comply with the Investment Guidelines insofar as they contradict an exclusive use of the Trust Assets to secure Working-Time Account Credits and, in the case of a Security Event, to fulfill obligations arising from Working-Time Account Credits (including the associated costs). The Trustee will hold the Trust Assets in trust for the Trustor until the occurrence of a Security Event and will use the Trust Assets only in accordance with this Trustee Agreement. The Trustor must ensure that the Investment Guidelines do not contradict the purpose of this Trustee Agreement. The Investment Guidelines may be amended between the Trustor and Trustee in accordance with the above sentences without the consent of the Beneficiaries being required.

3. In the event of a change of employer (not triggered by the Business Lease) or other termination of the employment of a Beneficiary prior to the occurrence of a Security Event, the Trustee will be obligated, at the request of the Trustor, to reimburse the benefits provided by the Trustor or a Group Company in order for the new employer to declare an Assumption of Obligations with regard to the Working-Time Account Credit, including the claim for payment of the employer's share in the total social security contribution contained therein of the Beneficiary concerned, in agreement with the Beneficiary. The reimbursement will be made in each case in the amount of the currently existing Working-Time Account Credit secured by this Trustee Agreement and allocated to the respective Beneficiary for whom the Trustor or the Group Company has provided benefits, in accordance with the current notification pursuant to § 5 paragraph (1) of this Trustee Agreement. The relevant obligation of the Trustee will be limited in each case to the amount of the currently existing Working-Time Account Credits secured by this Trustee Agreement and allocated to the respective Beneficiary for whom the Trustor or the Group Company has provided benefits, in accordance with the current notification pursuant to § 5 paragraph (1) of this Trustee Agreement. The reimbursement will be made without undue delay if the data transferred pursuant to § 5 of this Trustee Agreement indicate that benefits pursuant to sentence 1 have been provided, or otherwise without undue delay after the Trustor has notified the Trustee in writing that it has provided benefits pursuant to sentence 1. Any obligation on the part of the Trustee under this paragraph will be limited in total to the existing Trust Assets. Insofar as the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights under the bank guarantee up to the amount of the Working-Time Account Credit transferred to the new employer, provided that, after the waiver, the guarantee amount under the bank guarantee must still amount to at least 110 percent of the total amount of the respective Working-Time Account Credit still to be secured according to § 1 paragraph (1) of this Trustee Agreement.

4. If, in the event of a change of employer (not triggered by the Business Lease) or other termination of the employment of a Beneficiary, the Beneficiary's new employer declares that, in agreement with the Beneficiary and the Trustor, it will assume the Beneficiary's Working-Time Account Credit, including the entitlement to payment of the employer's share in the total social security contribution contained therein, by way of an Assumption of Obligations, the Trustor may also require, instead of reimbursement pursuant to § 3 paragraph (4) sentence 1 of this Trustee Agreement, that the Trustee transfers the *pro rata* share of the trust assets attributable to the Beneficiary, but in no case more than the Beneficiary's Working-Time Account Credit, directly to the new employer. In all other respects, § 3 paragraph (3) of this Trustee Agreement will apply *mutatis mutandis*.

5. Upon termination of this Trustee Agreement prior to the occurrence of a Security Event, the Trustee will be obligated to handle any Trust Assets still available at that point in accordance with the provisions of § 15 of this Trustee Agreement. In the event of termination in the case of a Security

Event, the Trust Assets must be handled in accordance with the provisions of § 6 of this Trustee Agreement. The possible obligation of the Trustee to retransfer the Trust Assets to the Trustor in the case of a Security Event will also be governed by the provisions in § 6 of this Trustee Agreement.

6. As long as the Trustee Agreement is not terminated and no Security Event has occurred, the Trustor may only demand reimbursement from the Trust Assets insofar as it or a Group Company or third party included in this Trustee Agreement, in particular Henkel KGaA, has provided benefits for the fulfillment of due claims for remuneration that are recorded in the Working-Time Accounts and secured by this Trustee Agreement, and has paid any employer's share in the total social security contribution attributable thereto, and, in the case of performance by a third party, the Company or a Group Company included in this Trustee Agreement has reimbursed the third party for the payments. The respective reimbursement will be made if data transferred in accordance with § 5 of this Trustee Agreement show that claims of the Beneficiaries have been fulfilled, or otherwise after written notification by the Trustor to the Trustee stating that it or a Group Company included in this Trustee Agreement or a third party has fulfilled claims of Beneficiaries. If the Trustee gains positive knowledge of the non-fulfillment of secured claims the fulfillment of which was notified by the Trustor, no reimbursement will be made. In any case, the reimbursement will be made after the benefit has been provided, i.e. in arrears. If a claim for reimbursement is not asserted, it will expire three months after the end of the fiscal year in which the payment for the fulfillment of a claim for remuneration – which was recorded in the Working-Time Accounts and secured by this Trustee Agreement – was made. The Trustee will be free to waive an existing or future claim for reimbursement in whole or in part by unilateral written declaration to the Trustee. Such a waiver will be deemed to constitute a transfer of new assets into the Trust Assets at the time of the waiver of the reimbursement. Any obligation to perform on the part of the Trustee will be limited to the amount of the Trust Assets existing at the time in question. In addition, the provision in paragraph (1) must be observed. Insofar as the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights under the bank guarantee up to the amount of claim for reimbursement pursuant to this paragraph (6), provided that, after the waiver, the guarantee amount under the bank guarantee must still amount to at least 110 percent of the total amount of the respective Working-Time Account Credit still to be secured according to § 1 paragraph (1) of this Trustee Agreement.

7. A reimbursement from the Trust Assets or a retransfer of the Trust Assets to the Trustor or the right of the Trustor to demand a waiver of rights arising from the bank guarantee will be limited to the cases expressly referred to in this Trustee Agreement (§ 3 paragraphs (3), (4) and (6), § 3a paragraph (4), § 6 paragraph (9), § 12 paragraph (2) and § 15 paragraph (6) of this Trustee Agreement).

8. Apart from the provision in paragraph (2), the Trustee will also be entitled to use one or more suitable agents to fulfill its obligations as a Trustee prior to the occurrence of a Security Event. In the case of a Security Event, the provisions in § 6 of this Trustee Agreement will then apply.

9. The administrative trust existing between the Trustor and the Trustee and regulated in this § 3 will expire upon the occurrence of a Security Event. This will not affect the remainder of this Trustee Agreement, in particular with regard to the security trust pursuant to § 4 of this Trustee Agreement and the other rights and obligations not governed by § 3 of this Trustee Agreement of the Trustee and of the Trustor under this Trustee Agreement.

§ 3a Bank Guarantee as Trust Assets

1. The Trust Assets may consist in whole or in part of a bank guarantee or of several bank guarantees, from which the Trustee will receive the amount specified in the relevant bank guarantee upon the

occurrence of a Security Event. Insofar as reference is made to the bank guarantee above or below, this also includes the possibility of multiple bank guarantees.

2. If and as long as the Trust Assets consist solely of the bank guarantee referred to in paragraph (1) and the amount to cover the Trustee's annual costs pursuant to paragraph (5), and the guarantee amount has not yet been paid to the Trustee because a Security Event has not occurred, reimbursements from the Trust Assets will be excluded. However, in accordance with the more detailed provisions of this Trustee Agreement, the Trustor may be entitled to a partial waiver of rights under the bank guarantee.

3. The bank guarantee must be concluded with a credit institution that is authorized to conduct guarantee business in Germany, must have a term of at least one year, must state as its purpose the securing of the Working-Time Account Credits to be secured pursuant to § 1 paragraph (1) of this Trustee Agreement and must exclude any objections and defenses in favor of the respective credit institution (bank) or the Trustor. The bank guarantee must contain a provision according to which the credit institution is obligated to pay the full guarantee amount to the Trustee even without a Security Event occurring if the Trustor fails to renew the bank guarantee for at least one year at the latest 30 calendar days before the expiry of the bank guarantee or to replace the bank guarantee with another corresponding bank guarantee within the meaning of this § 3a paragraph (3) or to transfer other assets within the meaning of § 3 of this Trustee Agreement in the amount of the full guarantee amount to the Trustee.

4. If, in addition to Working-Time Account Credits existing vis-à-vis the Trustor, Working-Time Account Credits existing vis-à-vis a Group Company are also included in the security under this Trustee Agreement, it must be possible, if the bank guarantee secures both the Working-Time Account Credits existing vis-à-vis the Trustor and the Working-Time Account Credits existing vis-à-vis the Group Company, for the bank guarantee to be utilized separately if only the Trustor or only the Group Company is affected by a Security Event. Otherwise, separate bank guarantees will be required, which on the one hand secure the Working-Time Account Credits existing vis-à-vis the Trustor and on the other hand secure the Working-Time Account Credits existing vis-à-vis the respective Group Company.

5. Insofar as the Trust Assets consist of both the bank guarantee and other assets, such as cash, the Trustee may demand the surrender of *pro rata* portion of the Trust Assets to the extent that the amount owed by the credit institution under the bank guarantee in the event of a Security Event and the value of other assets in the Trust Assets after the surrender of a *pro rata* portion of the Trust Assets is still not less than 110 percent of the total amount of the respective Working-Time Account Credits still to be secured pursuant to § 1 paragraph (1) of this Trustee Agreement plus the expected annual costs of the Trustee within the meaning of § 8 paragraph (2) of this Trustee Agreement.

6. The obligation of the Trustor to transfer assets to the Trustee pursuant to § 3 paragraph (1) of this Trustee Agreement will remain unaffected; however, if the Trust Assets consist primarily of the bank guarantee, the threshold of 110 percent of the total amount of the Working-Time Account Credits still to be secured in each case pursuant to § 1 paragraph (1) of this Trustee Agreement plus the expected annual costs of the Trustee within the meaning of § 8 paragraph (2) of this Trustee Agreement will apply instead of the threshold specified in § 3 paragraph (1) of this Trustee Agreement.

7. Subject to any deviating provisions in this Trustee Agreement, existing bank guarantees within the meaning of this § 3a may also be replaced in full by other bank guarantees within the meaning of this § 3a if the new bank guarantee, taking into account any other Trust Assets, still covers at least 110 percent of the scope of obligations pursuant to paragraph (5) existing at the relevant time.

8. The Trustee will be entitled vis-à-vis the Trustor and obligated vis-à-vis the Beneficiaries as third parties within the meaning of Section 328(1) BGB to assert the rights arising from the bank guarantee

upon the occurrence of a Security Event. The funds accruing to the Trustee from the bank guarantee will be part of the Trust Assets without the need for any further allocation.

§ 4 Genuine Contract in Favor of Third Parties; Security Trust

1. The Trustee will hold the Trust Assets not only as the administrative trustee of the Trustor on the basis of the provision in § 3 of this Trustee Agreement, but also as the security trustee of each Beneficiary in accordance with the more detailed provisions of this Trustee Agreement. The security trust relationship will be established by this Trustee Agreement, which in this respect constitutes a genuine contract in favor of third parties within the meaning of Section 328(1) BGB and exists independently of the administrative trust pursuant to § 3 of this Trustee Agreement. The security trust relationship will come into being immediately upon the conclusion of this Trustee Agreement and the first transfer of assets to the Trustee pursuant to § 3 paragraph (1) of this Trustee Agreement. It may be revoked or modified without the written consent of the respective Beneficiaries only in accordance with § 15 and § 16 of this Trustee Agreement.

2. In the case of a Security Event, each Beneficiary designated in § 1 paragraph (3) of this Trustee Agreement will be entitled to demand directly from the Trustee the fulfillment from the Trust Assets of their claims for remuneration recorded in the respective Working-Time Account at that point in time and for the payment of the employer's share in the total social security contribution attributable thereto in accordance with the more detailed provisions of § 6 of this Trustee Agreement.

3. The Trustee's obligation to make payment to the Beneficiaries in the case of a Security Event pursuant to paragraph (2) will be limited in total to the amount of Trust Assets within the meaning of this Trustee Agreement that are available at the time in question. The Trustee will have no further liability.

4. In the case of a Security Event, the Trustee will be obligated to first satisfy the claims of Beneficiaries referred to in paragraph (2) in accordance with the provisions of § 6 of this Trustee Agreement before it fulfills the Trustor's claims under this Agreement, including any retransfer or reversal claims of the Trustor due to unjust enrichment or on the basis of provisions of insolvency law.

5. For the parties, it is an essential contractual basis that the security trust relationship in favor of the Beneficiaries continues to exist until all claims for remuneration that are recorded in the Working-Time Accounts and secured under this Trustee Agreement have been fulfilled in full and the employer's share in the total social security contribution that is attributable thereto has been paid, or the Working-Time Account Credits have been secured by setting up another equivalent form of insolvency protection within the meaning of § 15 paragraph (2) of this Trustee Agreement, or the Trustee has used the Trust Assets in accordance with the provisions of this Trustee Agreement and no longer holds any Trust Assets. The security trust relationship will continue to exist in the case of a Security Event irrespective of whether the administrative trust relationship between the Trustor and the Trustee has expired. If this Trustee Agreement comes to an end with legal effect before all claims for remuneration recorded in the Working-Time Accounts have been fulfilled and the employer's share in the total social security contribution attributable thereto has been paid, paragraphs (1) to (4) and the provisions in § 15 of this Trustee Agreement will apply *mutatis mutandis* to any retransfer claim of the Trustor resulting from such termination or coming to an end.

§ 5 Data and Information Regarding Claims Arising From Working-Time Accounts

1. Upon conclusion of this Trustee Agreement and every six months thereafter, either the Trustee or Henkel KGaA (itself or through a service provider) will transfer to the Trustee a data record comprising all data and information which the Trustee requires in order to fulfil its obligations under

this Trustee Agreement and in particular for determining the Working-Time Account Credits to be secured and, separately, the employer's share in the total social security contribution contained therein. This data and information will include, in particular, a current list of Beneficiaries and the extent and maturity of the currently existing claims or Working-Time Account Credits of the individual Beneficiaries secured by this Trustee Agreement. Alternatively, the Trustee or Henkel KGaA, with the Trustee's consent, may also provide only the information required to determine the data and information specified in sentence 2 above. The data will be transmitted electronically. Instead of the regular transfer of the aforementioned data and information, it will also be sufficient to provide the Trustee with an opportunity to inspect the relevant catalog of data if this ensures that the Trustee has access to the currently required data and information in each case.

2. At the end of each quarter, the Trustee or a service provider commissioned by the Trustor in consent with the Trustee or a service provider commissioned by the Trustee will determine whether the amount of the bank guarantee or, if, instead of the bank guarantee, other assets are held by the Trustee as Trust Assets, the value of the Trust Assets (market value / fair value according to Section 253 paragraph (1) sentence 4 HGB or according to IFRS, insofar as these are relevant for the consolidated financial statements prepared by the Trustor or in which the Trustor is included), is less than 100 percent of the total amount of the Working-Time Account Credits to be secured in accordance with § 1 paragraph (1) of this Trustee Agreement. If the Trustee determines that there is a shortfall in cover, the Trustor will be requested to increase the bank guarantee or to provide the necessary additional allocation for the Trust Assets.

3. The Trustor undertakes to make any necessary additional allocation to the Trust Assets at the Trustee's request without undue delay. The provision in § 3 paragraph (1) of this Trustee Agreement will remain unaffected.

4. Insofar as, in the case of a Security Event, the Trustee requires further information and data, for example to pay taxes and social security contributions etc., in order to fulfill its obligations under this Trustee Agreement, the Trustor will be obligated to provide such information and data to the Trustee at its request without undue delay.

5. To the extent that the Trustor, Henkel KGaA or the Trustee are obligated to process data (within the meaning of point (2) of Article 4 GDPR) under this Trustee Agreement, they will each be entitled to commission a service provider to fulfill that obligation. In this case, the respective client of such a service provider must ensure that the obligations incumbent on it under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor, Henkel KGaA and the Trustee may be identical.

§ 6 Rights and Settlement in the Case of a Security Event

1. In the case of a Security Event, the Trustee will be obligated and entitled to use the Trust Assets in accordance with the provisions in the following paragraphs. The Trust Assets will also include all payments from a bank guarantee that the Trustee receives in the case of a Security Event. As soon as the Trustee becomes aware that a Security Event has occurred, it will be obligated and entitled to take the actions described in these paragraphs. The Trustor will be obligated to inform the Trustee immediately in writing about the occurrence of a Security Event. Should the Trustee learn of the occurrence of a Security Event in another way, it must ask the Trustee to confirm the occurrence of the Security Event. If the Trustor itself is uncertain about the occurrence of a Security Event, it will be obligated to ascertain in another way whether a Security Event has occurred.

2. The fulfillment of the individual claims recorded in the Working-Time Accounts and secured by this Trustee Agreement and to which the respective Beneficiaries are entitled in the case of a Security

Event, including the claim to the payment of the employer's share in the total social security contribution attributable thereto, will be governed by the following provisions:

Together with the information concerning the occurrence of a Security Event, the Trustor must provide the Trustee with a data record in accordance with § 5 paragraph (1) of this Trustee Agreement at the time of the occurrence of the Security Event (Cut-Off Date), on the basis of which the Trustee can determine the amount in which the individual Beneficiaries are entitled to claims against the Trustor or the Group Company secured by this Trustee Agreement as of the Cut-Off Date. For as long as the Trustor does not transfer the data to the Trustee, the Trustee must base its settlement actions on the most recent data record provided by the Trustor pursuant to § 5 paragraph (1) of this Trustee Agreement or made available to the Trustee for inspection. The Cut-Off Date for the Security Event

- within the meaning of paragraph (3) a) of the preamble will be the date specified in the court order of the insolvency court;

- within the meaning of paragraph (3) b) of the preamble will be the date on which the court order of the insolvency court is pronounced;

- within the meaning of paragraph (3) c) and d) of the preamble will be the date communicated to the Trustee by the Trustor in writing.

3. In the case of a Security Event, the Trustee, possibly with the assistance of an external service provider or agent, will immediately segment the Trust Assets in such a way that, insofar as this Trustee Agreement secures not only Working-Time Account Credits existing vis-à-vis the Trustor but also Working-Time Account Credits existing vis-à-vis the Group Companies, the Trust Assets are first divided on a *pro rata* basis into the Working-Time Account Credits existing vis-à-vis the Trustor on the one hand and the Working-Time Account Credits existing vis-à-vis the respective Group Company on the other. The Trust Assets attributable to the Company, i.e. to the Trustee or the respective Group Company for which the Security Event has occurred, will be further segmented by allocating to each Beneficiary who has accrued Working-Time Account Credits that are secured by this Trustee Agreement and affected by the Security Event a partial amount of these Trust Assets as exclusive coverage for the respective claims. If the Trustee has not yet been notified of the occurrence of a Security Event pursuant to paragraph (2), a Beneficiary affected by the Security Event may request that the Trustee perform the aforementioned activities, but only if the Beneficiary can prove the occurrence of the Security Event to the Trustee by providing appropriate documents, and provided that the data and documents required for the settlement are available.

   Insofar as the Trust Assets attributable to the Working-Time Account Credits affected by the Security Event

   (a) are sufficient to satisfy all claims for remuneration which are secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the case of a Security Event, as well as the employer's share in the total social security contribution attributable thereto, each coverage amount will correspond to the respective determined value of the individual claim, including the employer's share in the total social security contribution attributable thereto;

   (b) is not sufficient to cover all claims for remuneration which are secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the case of a Security Event, as well as the employer's share in the total social security contribution attributable thereto, the assets will be allocated to the individual claims on the basis of claim volume, taking into account the employer's share in the total social security contribution attributable to the claims.

   In the cases described in point (a), the coverage amount attributable to the respective Beneficiary concerned will not be increased by any income that results from the Trust Assets (or from the proceeds

of the Trust Assets after their liquidation pursuant to paragraph (4)) after the occurrence of a Security Event. In contrast, in the cases described in point (b), the coverage amount attributable to the respective Beneficiary concerned will be increased by the share of the income resulting from the Trust Assets (or from the proceeds of the Trust Assets after their liquidation pursuant to paragraph (4)) after the occurrence of a Security Event that corresponds to the share of their coverage amounts in the Trust Assets, but at most up to the amount of their Working-Time Account Credit existing at the time of occurrence of the Security Event.

4. The Trustee will immediately fully liquidate the Trust Assets allocated to the Working-Time Account Credits affected by the Security Event (the Trustee may choose whether the Trust Assets are to be liquidated before or after the segmentation described in paragraph 3). Insofar as claims and rights arising from a bank guarantee form part of the Trust Assets, the Trustee will demand all payments due under the bank guarantee without delay. At the request of the respective affected Beneficiaries having a claim under the above provisions, the Trustee will use the proceeds to pay the statutory income tax applicable to the respective coverage amount within the meaning of paragraph (3) and the social security contributions (insofar as such are payable for the Beneficiary concerned) to the respective competent tax office or to the respective competent collecting agency and immediately pay the coverage amount reduced by the aforementioned items to the individual Beneficiaries.

5. Each affected Beneficiary designated in § 1 paragraph (3) of this Trustee Agreement may, subject to the provision in paragraph (3) sentence 3 of this § 6, require the Trustee to take the actions described in the above paragraphs insofar as they concern said Beneficiary.

6. The respective Beneficiaries affected will not be entitled, or the Trustee will not be obligated, to use more than the coverage amount allocated in each case in accordance with paragraph (3) to fulfill the claims of the respective Beneficiary. The Trustee will be entitled to take the actions specified in paragraph (3) even without being requested to do so by the respective Beneficiaries.

7. The Beneficiaries concerned will not be entitled to issue instructions to the Trustee with regard to the manner in which the Trust Assets are realized and with regard to the disbursement of the Working-Time Account Credits. If a Beneficiary fails to take the necessary action to enable the Trustee to fulfill its obligations with respect to this Beneficiary, the Trustee will be entitled to refuse performance until the required action is taken.

8. The assumption of the costs of the processing work will be governed by the provisions of § 8 paragraph (3) of this Trustee Agreement. If, in the case of a Security Event, the Trustee has performed the settlement activities pursuant to paragraph (2) and 3, it will be entitled to satisfy a claim for remuneration to which it is entitled pursuant to the provisions of § 8 paragraph (3) of this Trustee Agreement. The Trustee will be entitled to use one or more suitable service providers or agents to fulfill its obligations in the case of a Security Event. Any costs that arise through the utilization of an agent will be paid by the Trustee from its remuneration for the settlement in the case of a Security Event pursuant to § 8 paragraph (3) of this Trustee Agreement. If, upon the occurrence of a Security Event, the Trustee does not have all of the Trust Assets attributable to the Working-Time Account Credits affected by the Security Event available to it due to legal or factual circumstances, the Trustee will be obligated to take the necessary measures to ensure that they become available. Any costs incurred in this context will be charged to the individual coverage amount on a *pro rata* basis.

9. Insofar as, after the Trustee has performed the actions described in paragraphs (3) and (4) and therefore fulfilled all claims of the affected Beneficiaries, all obligations toward the tax authorities and toward the collecting agencies for social security contributions have been fulfilled and its claim to remuneration has been satisfied in accordance with § 8 paragraph (3) of this Trustee Agreement, *pro*

rata Trust Assets attributable to the Working-Time Account Credits affected by the Security Event are still available, the Trustee will transfer those assets back to the Trustor.

10. Insofar as a Security Event occurs only in the case of the Trustor or only in the case of one Group Company, only the Beneficiaries entitled to Working-Time Account Credits vis-à-vis the company affected by the Security Event can assert the rights under this § 6 of the Trustee Agreement. The Trustee Agreement will otherwise be continued with the Trust Assets attributable to the Working-Time Account Credits not affected by the Security Event in accordance with the provisions applicable before the occurrence of the Security Event.

11. As long as and to the extent that the Company is not originally liable for Working-Time Account Credits, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the following legal consequences for the Company only (i.e. without a Security Event also occurring in the case of Henkel KGaA):

    (a) The Trust Assets will be divided into two parts, namely the part existing for obligations arising from Working-Time Account Credits of HCB Employees for which the Company is originally liable ("**Trust Assets Share 1**") and the part existing for obligations arising from Working-Time Account Credits of HCB employees for which the Company is liable only due to the Assumption of Obligations ("**Trust Assets Share 2**").

    (b) The provisions of § 6 paragraph (1) to 10, § 7 of this Trustee Agreement will apply with regard to Trust Assets Share 1.

    (c) As from the occurrence of a Security Event exclusively in the case of the Company (i.e. without a Security Event also occurring in the case of Henkel KGaA), Trust Assets Share 2 will serve exclusively to secure the claims with respect to HCB Employees for whose claims arising from Working-Time Account Credits Henkel KGaA is originally liable at that point in time. With regard to Trust Assets Share 2, the Trustee will be obligated to hold the Trust Assets in accordance with this Trustee Agreement in favor of Henkel KGaA as though Henkel KGaA had entered into the present Trustee Agreement in place of the Company. With regard to Trust Assets Share 2, Henkel KGaA will be entitled to all rights and obligations under this Trustee Agreement that were previously due to the Company.

§ 7 Trustee's Authority to Make Deposits

1. In the case of a Security Event, the Trustee, to the extent that the deposit requirements of Section 372 BGB have been met, will be entitled to release itself from its obligations under this Trustee Agreement toward the Beneficiaries affected by the Security Event and the Trustor, by realizing the Trust Assets held by it on the basis of this Trustee Agreement, and attributable to the Working-Time Account Credits affected by the Security Event, in accordance with the provisions of this Trustee Agreement, and to deposit the proceeds, less its claims for costs and remuneration, in favor of the affected Beneficiaries designated in § 1 paragraph (3) of this Trustee Agreement, of the Trustor, of the tax offices responsible for collecting the income tax on the claims for remuneration which are recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the case of a Security Event, as well as of the collecting agencies responsible for collecting the corresponding social security contributions at the local court in whose jurisdiction the registered office of the Trustor is

located, with the Trustee waiving the right of withdrawal in the process. The costs of the deposit will be charged in each case to the Trust Assets.

2. The Trustee will also have authority to make deposits for the purpose of releasing itself from its liabilities under this Trustee Agreement if this Trustee Agreement is terminated without a Security Event occurring and a case per § 15 paragraph (5) of this Trustee Agreement exists. The costs of the deposit will be covered by the Trust Assets.

§ 8 Trustee's Remuneration

1. The Trustee will act free of charge.

2. The Trustee will be entitled to invoice the Trustor for the expenses incurred if the Trustee acts on behalf of the Trustor within the framework of this Trustee Agreement, in particular account and custody fees charged by the account or custody bank, securities commissions, postage and the like. The same will apply to the costs of any asset manager commissioned pursuant to § 3 paragraph (2) of this Trustee Agreement and the costs of any commissioned service providers pursuant to § 3 paragraph (8) of this Trustee Agreement. Insofar as the Trustor is in default with the payment of these costs, the Trustee will be entitled to withdraw the costs from the Trust Assets.

3. The Trustee will be entitled to cover the costs incurred by the Trustee in connection with the settlement activities pursuant to § 6 of this Trustee Agreement (including the costs for the utilization of any service providers acting in the course of the settlement), to withdraw these amounts from the Trust Assets attributable to the Working-Time Account Credits affected by the Security Event, provided that the Trustor has not provided any separate amounts to cover the costs.

§ 9 Audits

1. The Trustor is entitled to review the management, investment and general use of the Trust Assets as well as the fulfillment of the Trustee's other tasks within the framework of this Trustee Agreement at any time on the basis of the Trustee's documents. The Trustee will also be obligated to provide the Trustor with information without limitation in this regard.

2. The Trustor may also employ third parties, in particular auditors, tax advisors, attorneys or other experts, at its own expense, to conduct an audit pursuant to paragraph (1).

3. Additional costs and additional internal expenses incurred by the Trustee due to audits in accordance with paragraph (1) and paragraph (2) will be reimbursed by the Trustor.

§ 10 Power of Attorney

The Trustor will authorize the Trustee to represent it toward authorities, social security institutions and other pension providers within the framework of this Trustee Agreement. The Trustee may grant a sub-power of attorney to a third party insofar as the third party acts as a suitable agent of the Trustee under this Trustee Agreement. The Trustee or the third party will make use of the power of attorney or the sub-power of attorney only insofar as this is necessary for the fulfillment of their assumed obligations under this Trustee Agreement. Insofar as Working-Time Account Credits existing vis-à-vis Group Companies are secured by this Trustee Agreement, the Trustor will ensure that the Trustee is also entitled to represent the relevant Group Company,

insofar as this is necessary for the fulfillment of the security purpose of this Trustee Agreement within the meaning of this § 10.

§ 11 Liability of the Trustee

1. To the extent legally possible, the Trustee will be liable to the Trustor and, after the occurrence of a Security Event, also to the Beneficiaries only for intentional and grossly negligent fault on the part of its executive bodies or third parties which it uses to fulfill its obligations under the Trustee Agreement. There will be no duties of care with regard to third parties.

2. The standard of liability will be the diligence of a prudent business professional.

3. The Trustee will not be liable for any loss resulting from defective preliminary services provided by the Trustor or any third party commissioned by the Trustor, in particular the transmission of incorrect data and information (which, for example, leads to an unjustified reimbursement in accordance with § 3 paragraph 6 of this Trustee Agreement).

4. The Parties agree that the Trustee will not and cannot assume any liability for the investment performance of the Trust Assets and the degree to which the Trust Assets cover the obligations arising from Working-Time Account Credits.

5. The Trustor hereby indemnifies the Trustee and its corporate bodies against any claim by third parties and Beneficiaries who assert claims against the Trustee and its corporate bodies in connection with the execution of this Trustee Agreement, unless the claim by the third party or the Beneficiary is based on a grossly negligent or intentional act by the respective corporate body or its employees. The indemnification of the Trustee against claims by the Beneficiaries in accordance with sentence 1 will not include the claims against the Trustee for the fulfillment of its obligations as provided for in § 6 of this Trustee Agreement. Amendments to this indemnification may be made only with effect for the future and will require the approval of the Trustee's corporate bodies.

§ 12 Transfer of Business and Expiry of the Obligation to Secure Certain Working-Time Account Credits against Insolvency

1. If, prior to the occurrence of a Security Event, a business or part of a business is transferred by legal transaction from the Trustor or a Group Company to another owner within the meaning of Section 613a BGB (regardless of whether this is as a result of an individual transfer of rights or measures under the UmwG) and the Trustor or the Group Company is therefore no longer liable for the obligations arising from the Working-Time Account Credits of the Beneficiaries transferring with the business to the new owner, the Trustor may demand from the Trustee that the part of the Trust Assets covering the obligations arising from Working-Time Account Credits be transferred to the new business owner in order to establish a form of insolvency security equivalent to the security previously provided by this Trustee Agreement within the meaning of § 15 paragraph (2) of this Trustee Agreement for the obligations arising from Working-Time Account Credits transferred to the new business owner. The part of the Trust Assets to be provided by the Trustee corresponds to the percentage of the share of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner in the total volume of all Working-Time Account Credits secured by this Trustee Agreement, but at the most the nominal value of the Working-Time Account Credits attributable to Beneficiaries that transfer to the new owner. If, in the event of a transfer of business, the new owner of the business or part of the business is a company affiliated with the Trustor within the meaning of Section 15 AktG, the Trustor will be obligated to demand from the Trustee the provision of Trust Assets for the establishment of an equivalent form of insolvency security, pursuant to this paragraph 1, unless the Trustor has already

established such an equivalent form of insolvency security with its own resources and can therefore demand a *pro rata* reimbursement from the Trust Assets in accordance with paragraph 2.

2. Insofar as the Trustor transfers assets to the new business owner that are used by the new business owner to establish a form of insolvency security equivalent to that previously provided by this Trustee Agreement within the meaning of § 15 paragraph (2) of this Trustee Agreement for the Working-Time Account Credits transferring to the new business owner, the Trustor may demand from the Trustee reimbursement of the corresponding amount, but not more than the transfer of the part of the Trust Assets covering the obligations arising from Working-Time Account Credits transferring to the new business owner. The Trustor may demand that the Trustee declare a waiver with regard to the amount of the guarantee amount to the extent that, as a result of the transfer of business within the meaning of § 613a BGB or an event under the UmwG, obligations arising from Working-Time Account Credits secured by this Trustee Agreement have been transferred to a new business owner, provided that the Trustee has previously provided corresponding other assets in accordance with sentence 1.

3. A prerequisite for any transfer of Trust Assets to be made by the Trustee in accordance with the above provisions is that the new business owner has proven to the Trustor or the Trustee that the equivalent form of insolvency security referred to in paragraph (1) and 2 has been or will have been established with the transfer of the assets and that the Working-Time Account Credits to be secured by this Trustee Agreement and still existing vis-à-vis the Trustor or a Group Company are secured to a sufficient extent pursuant to § 3 paragraph (1) of this Trustee Agreement. The relevant time for this determination is the time of the intended asset transfer. The equivalence of the security and the amount to be transferred must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or from a qualified attorney. In the event of a transfer of business between affiliated companies and a continued uniform securing by the Trustee, the written confirmation of the statutory auditor auditing the annual financial statements of the Trustor or a qualified attorney will be replaced by another proof of the transfer of business operation and the amount to be transferred that the parties consider appropriate. There is no obligation on the Trustee to perform its own audit. Related costs will be borne by the Trustor.

4. The provisions in § 3a paragraph (2) and (5) of this Trustee Agreement will apply *mutatis mutandis*.

§ 13 Confidentiality

1. The Company and Trustee undertake to treat

   - all documents, information and data that are not publicly available, are confidential or are owned by the other party (including accounting documents, contracts, analyses, compilations, forecasts, investigations and other financial data, including in the form of disks, CD-ROMs or other storage devices) that are made available to or become known to them by the other party on the basis of this Trustee Agreement or in connection with its preparation or execution, and

   - the text of this Trustee Agreement

   (hereinafter collectively referred to as the "**Confidential Information**")

   as strictly confidential for an unlimited period (and consequently also beyond the term of this Trustee Agreement), to only use the above within the scope of the contractual relationship and not to pass it on to third parties without the prior approval of the other party.

2. Prior consent for the disclosure of Confidential Information will not be required to the extent that the Trustor or the Trustee discloses Confidential Information to service providers or consultants for whom

access to the Confidential Information is necessary for the performance of their mandate for a Party and who have been informed by the Party concerned about the confidentiality of the transaction.

3. The right to disclose Confidential Information for the fulfillment of legal or contractual obligations will remain unaffected.

4. The Trustor and the Trustee will inform the other Party without delay if they become aware of or if they have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person**.**

§ 14 Data Protection

1. Insofar as personal data (in the broad sense of Art. 4 no. 2 GDPR) is processed by the parties as part of the implementation of this Trustee Agreement, the provisions of the GDPR and, where relevant, the German Data Protection Act must be observed.

2. The parties agree that in the event of the Security Event, the Trustee may independently decide on the purpose and means of processing personal data for the fulfillment of its obligations under this Trustee Agreement and, in this regard, is the independent sole controller within the meaning of Art. 4 no. 7 GDPR.

3. The Trustor, Henkel KGaA and the Trustee undertake to take appropriate measures in the processing (within the meaning of Art. 4 no. 2 GDPR) of personal data of the Beneficiaries.

§ 15 Term and Termination

1. The validity of this Trustee Agreement is subject to the condition precedent within the meaning of section 158 para. 1 BGB of (i) conclusion of the Hive-Down Agreement and (ii) approval of the general meeting of the Henkel KGaA and the shareholders' meeting of the Company to the Hive-Down Agreement. This Trustee Agreement will be concluded for an indefinite period of time. The parties agree that the first-time transfer of Trust Assets will take place only after the HCB Hive-Down becomes effective. Until the occurrence of a Security Event, this Trustee Agreement may be terminated by the Company with a notice period of three months to the end of the year or otherwise for good cause without notice by the Company or the Trustee. Good cause will be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a delay event will not constitute good cause.

2. The Trustee Agreement may be terminated at any time by mutual agreement between the Trustee and the Trustor. Likewise, until the occurrence of a Security Event, the Trustee or Trustor may terminate the Trustee Agreement with a notice period of three months to the end of each calendar year. However, both the mutual termination and any termination pursuant to sentence 2 will be permissible and effective only if an at least equivalent form of insolvency security is ensured. "**Equivalent form of insolvency security**" means security against the insolvency of the Trustor or the Group Company which safeguards the financial interests of the Beneficiaries to an extent economically comparable to that provided by the security provided by this Trustee Agreement and which complies at all times with the requirements of Section 8a AltTZG in terms of its legal structure and practical application. The equivalence of the security must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or a qualified attorney, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 AktG on the basis of a contractual fiduciary relationship that is comparable to this Trustee Agreement and the Trustor proves this. Where confirmation of equivalence is required, it will be sufficient if the

confirmation of equivalence relates to the date on which the confirmation is issued. The costs of the confirmation will be borne by the Trustor. There is no obligation on the Trustee to perform its own audit. Upon termination of this Trustee Agreement by one of the parties, the respective other party will be obligated to take any actions incumbent upon it in order to ensure an equivalent form of insolvency security.

3. In all other respects, this Trustee Agreement may be terminated by the Trustor or by the Trustee only for good cause. The occurrence of a Security Event will not constitute good cause. Furthermore, this Trustee Agreement may be terminated by either party if there are no longer any Working-Time Account Credits of Beneficiaries secured by this Trustee Agreement.

4. Upon termination of this Trustee Agreement pursuant to paragraph (3), the Trustee will transfer any remaining Trust Assets to a third party to be designated by the Trustor in writing, provided that this third party enters into an agreement with the Trustor in favor of the Beneficiaries that constitutes at least an equivalent form of insolvency security for the Working-Time Account Credits. In this case also, the equivalence of the security must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or a qualified attorney, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 AktG on the basis of a contractual fiduciary relationship that is comparable to this Trustee Agreement and the Trustor proves this. Where confirmation of equivalence is required, it will be sufficient if the confirmation of equivalence relates to the date on which the confirmation is issued. The costs of the confirmation will be borne by the Trustor. There is no obligation on the Trustee to perform its own audit.

5. If the conditions for a transfer of the trust assets pursuant to paragraph (4) are not fulfilled within 90 calendar days after the Trustee has requested the Trustor to appoint a third party in accordance with paragraph 4, the Trustee will be entitled, if the conditions of § 372 BGB are met, to register the Trust Assets with the District Court in the jurisdiction of the Trustor's registered office in favor of the Trustor, of all entitled parties, of the tax offices responsible for collecting income tax on the claims recorded in the Working-Time Accounts and to which the respective entitled parties are entitled in the case of a Security Event, and of the collecting agencies responsible for collecting the corresponding social security contributions, with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee will be entitled to do so. Any resulting costs will be charged to the Trust Assets. If the requirements of Section 372 BGB are not met, the Trustee will be obligated to continue to fulfill its obligations under this Trustee Agreement despite the termination of the Trustee Agreement until the requirements pursuant to paragraph (4) have been met. The provisions regarding the bearing of costs in this Trustee Agreement will continue to apply in that respect.

6. Upon termination of this Trustee Agreement in accordance with paragraph (2) or (3), the Trustor may demand a retransfer of Trust Assets only if and to the extent that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the case of a Security Event (including claims for payment of the employer's share in the total social security contribution) are fulfilled in full or these claims are secured by the establishment of another, at least equivalent form of insolvency security. The Trustor must confirm in writing to the Trustee that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the case of a Security Event (including claims to payment of the employer's share in the total social security contribution) have been fulfilled in full, unless the complete fulfillment cannot be determined from the data available to the Trustee. The Trustor must prove the establishment of another equivalent form of insolvency security; paragraph (2) sentences 4 et seq. will apply *mutatis mutandis*.

7. Should this Trustee Agreement be terminated after the occurrence of a Security Event, the Trustee is required to continue fulfilling the tasks and obligations pursuant to § 4 and § 6 of this Trustee

Agreement until such tasks and obligations are assumed by the third party to be appointed by the Trustor in accordance with the provisions in paragraph 4.

§ 16 Amendments to the Agreement

1. The Trustor will be entitled to exclude Working-Time Account Credits that arise only after a date to be determined by the Trustor that is not in the past, in whole or in part from the scope of this Trustee Agreement, by unilateral written declaration to the Trustee and the affected Beneficiaries. A declaration to the Beneficiaries will only be required if Working-Time Account Credits of the Beneficiaries concerned are already secured by this Trustee Agreement. Any Working-Time Account Credits that have been created or built up by this Cut-Off Date will remain unaffected and will continue to be secured by this Trustee Agreement if the Trustor makes use of the right specified in sentence 1.

2. Amendments to the Agreement which merely involve changes to technical processes or fill gaps will be made through consultation between the Trustor and the Trustee, safeguarding the security interest of the Beneficiaries, without the consent of the Beneficiaries being necessary. This will also apply to amendments to the Agreement that serve to establish another, at least equivalent, form of insolvency security for the Working-Time Account Credits (even if the previous insolvency security is withdrawn). Sentence 1 will also apply to amendments to the Investment Guidelines, change of asset manager (pursuant to § 3 paragraph (2) of this Trustee Agreement) and amendments to the wording of the Agreement which merely clarify the common will of the Trustor and the Trustee upon conclusion of this Trustee Agreement.

3. Insofar as an amendment to this Trustee Agreement is necessary due to statutory or supervisory requirements or due to amended or new case-law, the Trustor and the Trustee will jointly amend the Trustee Agreement *mutatis mutandis*, safeguarding the security interest of the Beneficiaries, without their consent being necessary.

4. Amendments to this Trustee Agreement that are merely legally or economically beneficial to the Beneficiaries will not require their consent.

5. In all other respects, the Trustee Agreement may only be amended with the written consent of the Beneficiaries designated in § 1 paragraph (3) of this Trustee Agreement.

§ 17 Final Provisions

1. Claims under this Trustee Agreement may not be assigned, mortgaged, pledged or otherwise transferred to third parties. Any assignments, mortgages, pledges or transfers that are nevertheless carried out will be invalid vis-à-vis the Trustee.

2. The exclusive place of jurisdiction for all disputes arising from this Trustee Agreement will be Düsseldorf, to the extent permitted by law. The law of the Federal Republic of Germany will apply.

3. There are no verbal subsidiary agreements to this Trustee Agreement. Amendments and supplements to this Trustee Agreement, including this written form requirement, must be made in writing in order to be valid, unless stricter formal requirements exist under mandatory statutory provisions.

4. Should one or more provisions of this Trustee Agreement be or become invalid in whole or in part, this will not affect the validity of the remaining provisions. The Trustor and the Trustee will be obligated to replace an invalid provision with a provision that most closely reflects the intended

economic purpose of the invalid provision. The same will apply with respect to any gaps in the Agreement.

The following Annex forms an integral part of this Trustee Agreement:

- Investment Guidelines for the Trust Assets

This Trustee Agreement is made up in three originals. The following will each receive an original:

- The Trustor
- The Trustee
- Henkel KGaA

Investment Guidelines for Trust Assets

At present, no individual investment concept is planned, since securing of the Working-Time Account Credits is to be procured via bank guarantees and any costs are to be covered by cash or money market funds available in the Trust Assets, insofar as the costs are not assumed by the Trustor.

Annex 18(4).e – Asset Transfer Agreement with Henkel Trust e.V.

Transfer Agreement
for the Transfer of Trust Assets

between

Henkel AG & Co. KGaA, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724, with business address at Henkelstraße 67, 40589 Düsseldorf ("**Henkel KGaA**")

and

Henkel Trust e.V., registered in the register of associations (*Vereinsregister*) of the local court of Düsseldorf under VR 9648, with business address at Henkelstraße 67, 40589 Düsseldorf ("**Henkel Trust**")

and

Henkel Consumer Brands GmbH, registered in the commercial register of the local court of Düsseldorf under HRB 85515, with business address at Henkelstraße 67, 40589 Düsseldorf ("**HCBCo**")

and

Henkel Adhesive Technologies GmbH, registered in the commercial register of the local court of Düsseldorf under HRB 91827, with business address at Henkelstraße 67, 40589 Düsseldorf ("**HATCo**"; referred to collectively with HCBCo as the "**BUCos**," and the BUCos collectively with Henkel KGaA and Henkel Trust being referred to as the "**Parties**," and each individually as a "**Party**").

Preamble

(1) Henkel KGaA and the domestic and foreign subsidiaries that are directly and indirectly dependent on it (referred to collectively as the "**Henkel Group**") are one of the world's leading corporate groups in the consumer goods and adhesives industry. HATCo and HCBCo are 100% subsidiaries of Henkel KGaA. Henkel KGaA as the controlling company and parent company and HATCo and HCBCo as the respective dependent company and subsidiary company are engaged in a profit transfer agreement within the meaning of Section 291 para. 1 sentence 1 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") and an income/sales tax group.

(2) The operating activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the respective associated assets and liabilities of Henkel KGaA are to be transferred to HCBCo and HATCo as acquiring legal entities in each case by way of a hive-down for absorption pursuant to Section 123 para. 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (in each case a "**Hive-Down**," the joint contractual agreement concluded in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "**UmwStG")**. The business units to be transferred according to the more detailed specification of the Hive-Down Agreement are referred to hereinafter as "**HCB Business Unit**" and "**HAT Business Unit**" and collectively as "**Business Units to be Hived Down**." The hive-down effective date shall be January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"), and the Closing Balance Sheet Date within the meaning of Section 125 sentence 1 and Section 17 para. 2 UmwG shall be December 31, 2025, 24:00 hours. The respective Hive-Down shall become effective upon entry in the commercial register of Henkel KGaA (the "**Closing Date**").

(3) Immediately after the Hive-Down takes effect, HCBCo and HATCo will each lease back the HCB Business Unit and the HAT Business Unit, respectively, transferred to them under the Hive-Down by way of a business lease within the meaning of Section 291 para. 1 no. 3 AktG to Henkel KGaA(in each case a "**Business Lease**"; the respective contract underlying the Business Lease in each case the "**Business Lease Agreement**"). After termination of the Business Lease Agreements, HCBCo and HATCo will each

conduct their business activities in their own name and for their own account as subsidiaries and under the strategic management of Henkel KGaA.

(4) As a result of the respective Hive-Down, the employment relationships of active employees of the Business Units to be Hived Down shall be transferred, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") and in accordance with the more detailed specification of the Hive-Down Agreement, to HCBCo for the HCB Business Unit ("**HCB Transfer of Business**"; the employees transferring as part of the HCB Transfer of Business are referred to as the "**Transferring HCB Employees**") and to HATCo for the HAT Business Unit ("**HAT Transfer of Business**"; the employees transferring as part of the HAT Transfer of Business are referred to as the "**Transferring HAT Employees**"). These employees will then be immediately transferred back to Henkel KGaA pursuant to Section 613a BGB as a result of the Business Leases.

(5) Henkel KGaA and Henkel Trust have entered into the Trustee Agreement on the establishment of CTA trust assets for the securing of entitlements and expectant rights (*Anwartschaft*) to company pension benefits (the "**HT Trustee Agreement**") attached as **Annex**. All entitlements and expectant rights secured under the HT Trustee Agreement, including the entitlements from pension fund commitments treated as equivalent and covered by § 1(3) of the Trustee Agreement, insofar as they are not secured by the Pensions-Sicherungs-Verein (PSV), are referred to hereinafter as "**Pension Entitlements**". The entire CTA trust assets held in trust by Henkel Trust under the HT Trustee Agreement are referred to as the "**HT Trust Assets**." In addition to the HAT Pension Entitlements and the HCB Pension Entitlements as defined below, the Pension Entitlements shall also include, among other things, the entitlements and expectant rights to company pension benefits of employees of Henkel KGaA from business units other than the Business Units to be Hived Down, as well as claims and expectant rights to company pension benefits of retirees of Henkel KGaA.

(6) The Pension Entitlements of Transferring HCB Employees are referred to hereinafter as "**HCB Pension Entitlements**." The Pension Entitlements of Transferring HAT Employees are referred to hereinafter as "**HAT Pension Entitlements**."

(7) Under the terms of the respective Business Lease Agreement, HCBCo and HATCo will each declare an assumption of obligations with assumption of the obligation to perform in the internal relationship with regard to the accrued pension rights from Pension Commitments to the Transferring HCB Employees or Transferring HAT Employees, as applicable, as well as certain other employees ("**Assumptions of Obligations**"). Due to these Assumptions of Obligations, the HCB Pension Entitlements and HAT Pension Entitlements shall also be the financial responsibility of HCBCo and HATCo,

respectively, during the term of the Business Lease and recognized in the balance sheets of HCBCo and HATCo, respectively.

(8) In order to establish a separate CTA in each instance, on 3 March 2026, the Trustee Agreement attached as Annex 18(4).a to the Hive-Down Agreement will be concluded between HCBCo and Henkel Trust ("**HCB Trustee Agreement**") and the Trustee Agreement attached as Annex 34(4).a to the Hive-Down Agreement will be concluded between HATCo and Henkel Trust ("**HAT Trustee Agreement**"; together with the HCB Trustee Agreement referred to as the "**BUCo Trustee Agreements**").

(9) In connection with the Hive-Down, this Asset Transfer Agreement transfers the beneficial ownership within the meaning of Section 39(2) no. 1 of the German Fiscal Code (*Abgabenordnung*, AO) in conjunction with paragraph 20.06 sentence 1, paragraph 15.07 sentence 2 of the Federal Ministry of Finance (BMF) letter dated January 2, 2025, Federal Tax Gazette (BStBl.) I 2025, 92 (Transformation Tax Decree 2025) ("**Beneficial Ownership**") of Henkel KGaA of the HT Trust Assets attributable on a *pro rata* basis to the HCB Pension Entitlements ("**HCB Trust Assets to be Transferred**") to HCBCo and of the HT Trust Assets attributable on a *pro rata* basis to the HAT Pension Entitlements ("**HAT Trust Assets to be Transferred**") to HATCo (the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred are referred to collectively as the "**Trust Assets to be Transferred**"). Following these asset transfers, Henkel Trust will no longer hold the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred in trust for Henkel KGaA, but instead for HCBCo and HATCo, respectively, which thereby each acquire Beneficial Ownership of the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred, respectively. As a result, for tax purposes, the HCB Trust Assets to be Transferred will at the same time be contributed to HCBCo and the HAT Trust Assets to be Transferred will at the same time be contributed to HATCo.

(10) The Trust Assets to be Transferred shall be transferred with retroactive economic effect to the Hive-Down Effective Date.

(11) The transfer of assets shall take place in accordance with § 13 of the HT Trustee Agreement. The terms of the HAT Trustee Agreement and of the HCB Trustee Agreement are largely consistent with the terms of the HT Trustee Agreement and constitute equivalent security within the meaning of § 13(2) of the HT Trustee Agreement.

Now therefore, the Parties agree as follows:

§ 1
Pro Rata Transfer of the Trust Assets

(1) Henkel KGaA's Beneficial Ownership of the HCB Trust Assets to be Transferred to be determined pursuant to § 2 shall be transferred to HCBCo for the purpose of establishing equivalent security within the meaning of the HT Trustee Agreement with retroactive economic effect to the Hive-Down Effective Date.

(2) Henkel KGaA's Beneficial Ownership of the HAT Trust Assets to be Transferred to be determined pursuant to § 2 shall be transferred to HATCo for the purpose of establishing equivalent security within the meaning of the HT Trustee Agreement with retroactive economic effect to the Hive-Down Effective Date.

(3) The transfer of the Beneficial Ownership of the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred shall take place as follows:

(a) Henkel Trust shall (i) withdraw the *pro rata* HCB Trust Assets to be Transferred from the trust account or, as applicable, safe custody account managed for Henkel KGaA and book them into the corresponding trust account or, as applicable, safe custody account managed for HCBCo, and (ii) withdraw the *pro rata* HAT Trust Assets to be Transferred from the trust account or, as applicable, safe custody account held for Henkel KGaA and book them into the corresponding trust account or, as applicable, safe securities account managed for HATCo (each withdrawal from and booking into an account being referred to as an "**Asset Transfer**").

(b) For this purpose, Henkel KGaA hereby assigns with effect from the Closing Date its rights to the Trust Assets to be Transferred to HCBCo for the HCB Trust Assets to be Transferred and to HATCo for the HAT Trust Assets to be Transferred. The rights to the respective Trust Assets to be Transferred include in particular the transfer claim of Henkel KGaA against Henkel Trust pursuant to § 13(2) of the HT Trustee Agreement. HCBCo and HATCo accept this assignment in each case with the proviso that the respective rights assigned to them by Henkel KGaA will be directly contributed to Henkel Trust as trust assets under the terms of the respective BUCo Trustee Agreement with effect from the Closing Date. Henkel Trust accepts this fiduciary assignment of the Trust Assets to be Transferred as trust assets under the respective BUCo Trustee Agreement.

Following the respective Asset Transfer pursuant to point (a) and the respective assignment and contribution pursuant to point (b), the Trust Assets to be Transferred

will no longer be held, in economic terms, for Henkel KGaA; instead, the HCB Trust Assets to be Transferred will be held for HCBCo and the HAT Trust Assets to be Transferred will be held for HATCo.

(4) The legal ownership of the Trust Assets to be Transferred shall remain unaffected by the Asset Transfers.

(5) The Asset Transfer of the Trust Assets to be Transferred in order to fulfill the rights assigned pursuant to paragraph (3) above with effect from the Closing Date shall take place after the allocation formula within the meaning of § 2 of this Asset Transfer Agreement has been determined, but no later than 60 (sixty) days after the Closing Date.

§ 2
Determination of the *Pro Rata* Trust Assets

(1) The HCB Trust Assets to be Transferred shall be determined by multiplying the HT Trust Assets by an allocation formula that corresponds to the percentage share of the HCB Pension Entitlements in the total Pension Entitlements.

(2) The HAT Trust Assets to be Transferred shall be determined by multiplying the HT Trust Assets by an allocation formula that corresponds to the percentage share of the HAT Pension Entitlements in the total Pension Entitlements.

(3) The value calculated in accordance with the International Financial Reporting Standards ("**IFRS**") shall be used as the basis for valuing the Pension Entitlements.

(4) The value of the HT Trust Assets shall be established by the fair value being determined in accordance with IFRS by an auditing firm/actuary to be appointed by Henkel KGaA. The costs of this shall be borne by Henkel KGaA.

(5) The valuation date for the Pension Entitlements and the HT Trust Assets shall in each case be the Closing Date.

(6) The HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred shall be determined by Henkel KGaA within 60 (sixty) days after the Closing Date.

§ 3
Completion of the Transfer of the Trust Assets to be Transferred

(1) The Trust Assets to be Transferred shall consist exclusively of units of the *AllianzGI-Fonds HPT* investment fund, a special AIF. The other trust assets in the HT Trust Assets shall not form part of the asset transfer unless the units of *AllianzGI-Fonds HPT*

investment fund within the HT Trust Assets are not sufficient to perform the obligations pursuant to § 1 paragraphs (1) and (2).

(2) If – when applying the allocation formula to determine the Trust Assets to be Transferred pursuant to § 2 – it becomes necessary to transfer a fraction of a unit in the *AllianzGI-Fonds HPT* investment fund, the entire unit in the *AllianzGI-Fonds HPT* investment fund shall become part of the Trust Assets to be Transferred by means of rounding up. The resulting difference between the Trust Assets to be Transferred pursuant to § 1 paragraphs (1) and (2) and the Trust Assets to be Transferred once round up shall be offset by Henkel KGaA by hereby waiving its right to reimbursement vis-a-vis Henkel Trust for the performance it has rendered to fulfill the pension obligations under § 3(8) of the HT Trustee Agreement. Henkel Trust hereby accepts that waiver.

§ 4
Closing Provisions; Entry into Effect

(1) The entering into effect of this Transfer Agreement shall be subject to the condition precedent of entry of the Hive-Down Agreement in the commercial register of Henkel KGaA.

(2) All agreed benefits are net amounts. If owed by law by the party providing benefits, VAT must be paid in addition to the agreed benefits following receipt of a proper invoice within the meaning of the provisions of the German Value Added Tax Act (*Umsatzsteuergesetz*, UStG).

(3) Amendments to this Transfer Agreement shall require the written form in order to be effective, unless more stringent requirements are prescribed by law. The requirement of the written form shall also apply to any amendment or waiver of this § 4(3).

(4) If and to the extent that obligations to provide information or to cooperate must be fulfilled by the BUCos vis-à-vis Henkel Trust in connection with the execution of this Asset Transfer Agreement or the BUCo Trustee Agreements, Henkel KGaA shall assist the BUCos in fulfilling such obligations and, to the extent permitted by law, provide the information required for that purpose, in particular information relating to Transferring HCB Employees and Transferring HAT Employees.

(5) If one or more provisions of this Transfer Agreement are void, ineffective or unenforceable, in whole or in part, the validity of the Transfer Agreement and the remaining provisions shall not be affected. The void, ineffective or unenforceable provisions shall be replaced by provisions that reflect as closely as possible in terms of format, content, time, scope and application the economic intent and purpose of the void,

ineffective or unenforceable provisions. The same shall apply to any unintended gaps in the Agreement. If such replacement is not possible, the Parties undertake to agree on a relevant provision in a formally effective manner.

(6) This Transfer Agreement shall be subject to German law.

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Annex

Trustee Agreement

between

Henkel AG & Co. KGaA, Henkelstr. 67, 40589 Düsseldorf

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf

November 10, 2021

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Definitions

Actuary	Actuarial expert who determines the DBO of the Pension Entitlements to be secured.
Defined benefit obligation (DBO)	Within the meaning of IAS 19.8, the present value of the expected future payments required to settle the obligations arising from benefits under an employment or service relationship in the reporting period or previous periods.
Dual fiduciary relationship	Contractual relationship between an Administrative Trust between the Company and the Trustee and a Security Trust between the Trustee and the Entitled Beneficiaries.
Fair value	According to IAS 19.8, the fair value or the amount at which an asset could be exchanged or a liability settled between knowledgeable, willing, and independent business partners.
Company	Henkel AG & Co. KGaA.
Equivalent security	Collateral that protects the financial interests of the Entitled Beneficiaries to an extent that is economically comparable to the collateral provided under this agreement (e.g., the pledging of corresponding reinsurance policies). For the purposes of this agreement, both collateral that establishes a right of separation in the Security Event and collateral that establishes a right of segregation in the Security Event are considered equivalent forms of collateral. Furthermore, an equivalent security is only equivalent if the protection it provides to entitled beneficiaries against access by the Company as the debtor of the Pension Entitlements to assets serving to secure the Pension Entitlements qualitatively meets the requirements set out in IAS 19.8, the provisions of Section 246 (2) of the German Commercial Code ("HGB") and ASC 715 (only as long as and to the extent that US GAAP is also reported) for the qualification of assets as plan assets.

	In the event of a transfer of Pension Obligations from the Company to a Pension Fund within the meaning of Sections 236 et seq. VAG, the equivalent security is guaranteed if, at the time of the transfer of the Pension Obligations to the Pension Fund, assets are transferred to the Pension Fund in the amount necessary under the provisions of the Pension Fund agreement and the pension plan applicable to the Entitled Beneficiaries, in order to grant the respective entitled beneficiaries their own legal claim against the Pension Fund in the amount of the respective Pension Entitlement existing after the transfer of the Pension Obligations to the Pension Fund, and if the Pension Fund agreement does not permit the retransfer of assets to the Company, but only to the Trustee.
IAS	International Accounting Standards.
IFRS	International Financial Reporting Standards.
Consolidated Financial Statements	Consolidated Financial Statements of Henkel KGaA.
Pension fund agreement	Agreement between the Company and Mercer Pension Fund AG dated November 8/10, 2021, as amended, or a corresponding agreement between the Company and another Pension Fund within the meaning of Sections 236 et seq. of the Insurance Supervision Act (VAG), which relates to Pension Obligations that are (also) secured by this agreement.
PSV	Pensions-Sicherungs-Verein VVaG.
Security Event	Opening of insolvency proceedings against the Company's assets, rejection of the opening of insolvency proceedings against the Company's assets due to lack of assets, conclusion of an out-of-court settlement between the Company and its creditors to avert insolvency proceedings, or complete cessation of the Company's business activities, whereby

	insolvency proceedings due to lack of assets are clearly out of the question.
Trustee	Henkel Trust e.V.
Trust Assets	Assets or their surrogates transferred by the Company to the Trustee for fiduciary management to secure the Company's Pension Entitlements, including the benefits and fruits derived therefrom by the Trustee.
US GAAP	Generally Accepted Accounting Principles in the United States of America.
Pension Entitlements	Entitlements and expectant rights of Entitled Beneficiaries to receive benefits from the company pension scheme on the basis of direct Pension Commitments, for which a liability would normally have to be recognized in the Consolidated Financial Statements without the offsetting permitted by the Trustee Agreement. The legal basis on which the above-mentioned entitlements and expectant rights are based is irrelevant for their qualification as Pension Entitlements and their securing by this agreement. In addition, Pension Entitlements include claims from pension fund commitments that are treated as equivalent to claims and expectant rights from direct pension commitments in accordance with Section 1 (3) of this agreement, as well as claims and expectant rights of Entitled Beneficiaries against the Company in accordance with Section 1 (1) sentence 3 of the German Occupational Pensions Act (BetrAVG) that result from Pension Obligations transferred by the Company to a pension fund in accordance with Section 20 of this agreement. However, Pension Entitlements do not include entitlements and expectant rights to Company Pension Scheme benefits that exist solely on the basis of the Company's joint and several liability pursuant to Section 613a (2) of the German Civil Code (BGB) or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act (Umwandlungsgesetz). Furthermore, entitlements and expectant rights based on

	Pension Commitments that exist against the Company solely as a result of a transfer of operations (with the Company as the acquirer) that took place after the conclusion of this agreement or a measure pursuant to the German Transformation Act (with the Company as the acquiring legal entity) that took place after the conclusion of this agreement only included in this agreement and qualify as Pension Entitlements to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. Furthermore, entitlements and expectant rights to Company Pension Scheme benefits acquired through Makeup Contributions within the meaning of Section 14 of the "Pension Scheme Rules for Employees of Henkel KGaA dated April 15, 2004" do not count as Pension Entitlements within the meaning of this agreement, as these are already secured by a separate Trustee Agreement. Other pension entitlements and expectant rights are also not considered pension entitlements if they are already protected against insolvency under private law by the Company, apart from the protection provided by this agreement or by the Pensions-Sicherungs-Verein VVaG (Pension Protection Association).
Entitled Beneficiaries	Active and former employees of the Company, active and former members of the Company's management, and – after the death of the aforementioned persons – their surviving dependents who are entitled to Pension Entitlements.
Pension Obligations	The Company's obligations resulting from the Pension Entitlements of the Entitled Beneficiaries.
Confidential Information	All documents, information, and data that are not publicly available, are confidential, or are the property of the other party, which are made available to or come to the knowledge of the parties by the other party on the basis of this agreement or in connection with its preparation or implementation, as well as the text of this agreement and the fact that the parties have concluded this agreement.

Delay Event	Failure by the Company to fulfill a due and undisputed or legally established Pension Entitlement more than 60 days after the due date. The Delay Event provisions do not apply to Pension Obligations that have been transferred by the Company to a Pension Fund.

Trustee Agreement

between

Henkel AG & Co. KGaA, Henkelstr. 67, 40589 Düsseldorf,

- **Company** -

and

the

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf,

- **Trustee** -

in favor of the Entitled Beneficiaries named in § 1 (4) of this agreement as third-party beneficiaries within the meaning of § 328 (1) of the German Civil Code (hereinafter "**BGB**")

Preamble

(1) Active and former employees of the Company, active and former members of the Company's management, and – after the death of the aforementioned persons – their surviving dependents (the aforementioned groups of persons are hereinafter collectively referred to as "**Beneficiaries**") are entitled to entitlements and expectant rights to benefits under the Company Pension Scheme based on direct Pension Commitments to the Company, for which (without the offsetting enabled by this agreement) a liability would have to be reported in the Consolidated Financial Statements of Henkel KGaA (hereinafter referred to as "**Consolidated Financial Statements**"). These entitlements and expectant rights, as well as the claims from pension fund commitments treated as equivalent pursuant to Section 1 (3) of this agreement, are hereinafter collectively referred to as "**Pension Entitlements**."

The legal basis on which the above-mentioned claims or expectant rights are based is irrelevant for their qualification as Pension Entitlements and their securing by this agreement. In addition, Pension Entitlements also include claims of Entitled Beneficiaries against the Company pursuant to Section 1 (1) sentence 3 of the BetrAVG resulting from Pension Obligations that have been transferred by the Company to a Pension Fund pursuant to Section 20 of this Agreement. However, Pension Entitlements do not include entitlements and expectant rights to Company Pension Scheme benefits that exist solely on the basis of the Company's joint and several liability pursuant to Section 613a (2) of the German Civil Code (BGB) or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act (UmwG). Furthermore, entitlements and expectant rights based on Pension Commitments that exist vis-à-vis the Company's pension fund solely as a result of a transfer of operations (with the Company as the acquirer) that took place after the conclusion of this agreement or a measure pursuant to the German Transformation Act (with the Company as the acquiring legal entity) that

took place after the conclusion of this agreement only included in this agreement to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. Furthermore, entitlements and expectant rights to the Company Pension Scheme acquired through Makeup Contributions within the meaning of Section 14 of the "Pension Scheme Rules for Employees of Henkel KGaA dated April 15, 2004" are not included in the Pension Entitlements within the meaning of this agreement, as these are already secured by a separate Trustee Agreement. Other pension entitlements and expectant rights for the Company Pension Scheme are also not considered pension entitlements if they are already protected against insolvency under private law by the Company, apart from the protection provided by this agreement or by the PSV ("PSV"). The Company's obligations resulting from the Pension Entitlements of the Entitled Beneficiaries are hereinafter referred to collectively as "**Pension Obligations**."

Entitled Beneficiaries who acquire entitlements or expectant rights to Company Pension Scheme benefits against the Company only after the conclusion of this agreement are automatically included in this agreement, provided that the entitlements and expectant rights qualify as Pension Entitlements within the meaning of the above provisions and provided that the Company has not exercised its right under Section 18 (1) of this agreement in this regard.

(2) The Company intends to secure the Pension Entitlements against insolvency by means of external reinsurance to the extent specified in this agreement. This is done by the transfer of assets required for the corresponding (where applicable, pro rata) financing (here and below, this refers to the dedication of assets and their fruits and surrogates for the purpose of fulfilling Pension Entitlements, where applicable on a pro rata basis) and security to a legally independent third party (Trustee) on a fiduciary basis.

(3) By concluding the Trustee Agreement and conducting the Transfer of Assets in accordance with this agreement, the Company pursues the purpose of ensuring the fulfillment of Pension Entitlements in accordance with the detailed provisions of this agreement, even in the event that

- insolvency proceedings are opened against the Company's assets or
- the opening of insolvency proceedings against its assets is rejected for lack of assets, or
- an out-of-court settlement is reached between it and the creditors concerned to avert insolvency proceedings, or
- its business operations are completely discontinued and insolvency proceedings are clearly out of the question due to lack of assets.

Each of these cases is hereinafter referred to as a "**Security Event**."

(4) Furthermore, the Company pursues the purpose of ensuring, through the fiduciary Transfer of Assets to a legally independent third party, that the Pension Entitlements, with the exception of the entitlements from pension fund commitments equated in accordance with § 1 (3) of this agreement, are also fulfilled in a timely manner in accordance with this agreement in cases where the Company delays fulfillment – without a Security Event having occurred. Such a delay occurs if a due and undisputed or legally established Pension Entitlement has not been fulfilled more than 60 days after the due date (hereinafter referred to

as a "**Delay Event**"). The provisions governing Delay Events do not apply to Pension Obligations that have been transferred by the Company to a Pension Fund.

(5) In addition, the fiduciary transfer of the funds required for the (proportional) financing and securing of Pension Entitlements is intended to achieve a netting of the liability to be reported for Pension Entitlements with the separate assets covering the Pension Obligations (plan assets) in the Consolidated Financial Statements.

With this in mind, the parties agree as follows:

§ 1 Subject matter of the contract

(1) The subject matter of this contract is the external (where applicable, pro rata) financing and securing of Pension Entitlements and, in the event of a Security Event, the (where applicable, pro rata) satisfaction of Pension Entitlements existing at that time. The subject matter of this contract is also the satisfaction of Pension Entitlements in the event of a Delay Event, with the exception of Entitlements from pension fund commitments that are treated as equivalent in accordance with paragraph 3 below, in accordance with the detailed provisions of this contract, for as long as the Delay Event continues.

(2) This agreement establishes an Administrative Trust between the Company and the Trustee within the meaning of § 3 of this agreement and a Security Trust between the Trustee and the Entitled Beneficiaries within the meaning of § 4 of this agreement (dual trust relationship).

(3) This agreement primarily secures those pension entitlements or that portion of pension entitlements from direct Pension Commitments that are not protected against insolvency by the PSV on the basis of statutory provisions. Secondarily secured are Pension Entitlements or that part of the Pension Entitlements from direct Pension Commitments which are protected against insolvency by the PSV on the basis of statutory provisions (the ranking described in sentences 1 and 2 is hereinafter referred to as the "Security Priority Order"). With regard to the Security Priority Order, any claims from the Company's pension fund commitments that are not secured by the PSV are treated as equivalent to the senior secured pension entitlements or parts of pension entitlements from direct pension commitments if they result from the transfer of Pension Obligations to a Pension Fund in accordance with § 20 of this agreement and the Company's pension fund assets are to be transferred to the PSV upon the occurrence of a Security Event in accordance with § 9 (3b) BetrAVG. The scope and type of protection are governed by the detailed provisions of this agreement; the legal consequences of the different ranks of protection for claims not secured by the PSV on the one hand and claims secured by the PSV by law on the other hand with regard to the fulfillment of claims in a Security Event are governed in particular by the provisions of § 8 of this agreement.

(4) Third-party beneficiaries under Section 328 (1) of the German Civil Code under this agreement are – taking into account the provision in Section 18 (1) of this agreement – the Entitled Beneficiaries.

§ 2 Trust Assets

The Trustee maintains a Securities Account in his name, managed as an open trust deposit account, and a corresponding current account or Clearing Account, managed as an open trust account, with a German credit institution within the meaning of Section 1 (1) KWG or a German financial services institution within the meaning of Section 1 (1a) KWG of his choice. The trustee may also open several trust account accounts and trust deposit accounts. Furthermore, he may also use several credit institutions or financial services institutions. The trust deposit account and the trust account (or the trust deposits and trust accounts) shall bear an additional designation indicating their fiduciary purpose. The securities booked in the aforementioned Securities Account and in the current or Clearing Account (or in the Securities Accounts and in the current or Clearing Accounts) and any other assets or their surrogates transferred by the Company to the Trustee for fiduciary management and to secure the Pension Entitlements under this agreement constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the following provisions (hereinafter referred to as "**Trust Assets**"). The Trust Assets also include the benefits and fruits derived by the Trustee from the Trust Assets, which shall be deposited in the securities account or credited to the current account or Clearing Account, as far as possible.

§ 3 Administrative Trust

(1) The Company shall transfer to the Trustee either sums of money to the current account or Clearing Account specified in § 2 of this Agreement or other assets intended to serve the (proportional, if applicable) financing and securing of Pension Entitlements. Only those assets may be transferred to the Trustee whose transfer is compatible with the provisions of the Investment Guidelines attached as **Annex 3.1**. Apart from the endowment obligation provided for in § 20 of this agreement, the Company shall decide at its own discretion on the extent of the assets it transfers to the Trustee.

(2) The Trustee shall commission a capital management or investment company (within the meaning of the KAGB) or a financial services institution (within the meaning of Section 1 (1a) KWG) to manage and invest the Trust Assets, insofar as this is possible and economically reasonable given the nature of the assets, within the framework of a separate asset management agreement (including any further agreements to be concluded in this context). (within the meaning of the KAGB) or a financial services institution (within the meaning of Section 1 (1a) KWG). The Trustee may also commission several capital management or investment companies or financial services institutions. The Trust Assets shall then be managed and invested by a capital management or investment company or a financial services institution in the name and on behalf of the Trustee. An investment committee shall be established to determine the specific investment policy with regard to the assets managed by the capital management or investment company or the financial services institution. This investment committee decides on the guidelines for the investment of the assets within the framework of the Investment Guidelines (Appendix 3.1). The composition of the investment committee and its decision-making process are regulated in the aforementioned Investment Guidelines (Appendix 3.1).

(3) As an alternative to the provision in paragraph 2, and in particular if management or investment by a capital management or investment company or a financial services institution is not possible or economically viable, the Trustee shall commission a suitable third party to manage and invest the Trust Assets in accordance with a separate agreement and the provisions of the Investment Guidelines (Appendix 3.1) or carry out the management and investment itself in accordance with the provisions of the Investment Guidelines (Appendix 3.1). Any management and investment of the Trust Assets by a suitable third party shall be carried out in the name and on behalf of the Trustee.

(4) The Investment Guidelines (Appendix 3.1) may be amended in accordance with the procedure set out in the Investment Guidelines without the consent of the Entitled Beneficiaries. The Investment Guidelines may not contradict the provisions of this agreement. In the event of a contradiction, the Investment Guidelines shall be amended accordingly. In any case, the provisions of this agreement shall take precedence over the provisions of the Investment Guidelines.

(5) The Trustee shall submit an account to the Company on the last banking day of each quarter detailing the change in and fair value of the Trust Assets. With regard to the portion of the Trust Assets managed by the capital management or investment company or a financial services institution, this shall be done by sending an extract from the trust account and trust deposit account held on its behalf. If the Trust Assets are not managed by the capital management or investment company or a financial services institution, the accounting shall be carried out in accordance with a separate agreement between the Company and the Trustee.

(6) The Trust Assets shall be managed and held separately from other assets managed by the Trustee, a suitable third party within the meaning of paragraph 3, the capital management or investment company, or a financial services institution. If the Trust Assets are managed by a capital management or investment company in accordance with the German Capital Investment Code, the latter shall establish one or more special funds within the meaning of the German Capital Investment Code (KAGB). Securities managed by a financial services institution, a suitable third party, or the Trustee shall be held separately within the meaning of Section 2 of the German Custody Act (DepotG).

(7) Upon termination of this agreement before the occurrence of a Security Event, the Trustee is obliged to proceed with the Trust Assets available at that time in accordance with the provisions of § 16 of this agreement. In the event of a Security Event, the Trust Assets shall be handled in accordance with the provisions of § 8 of this agreement.

(8) As long as the agreement has not been terminated and no Security Event has occurred, the Company may demand reimbursement from the Trustee from the Trust Assets to the extent that it has made payments to satisfy Pension Entitlements secured by this agreement. This does not include reimbursement for payments to satisfy claims from pension fund commitments that are treated as equivalent pursuant to Section 1 (3) of this agreement. As long as the agreement has not been terminated and no Security Event has occurred, the Company may demand that the Trustee fulfill due Pension Entitlements, with the exception of

Entitlements from pension fund commitments that are treated as equivalent pursuant to Section 1 (3) of this agreement, directly from the Trust Assets. Any obligation on the part of the Trustee to make payments on the basis of the provisions set out in the preceding sentences shall be limited to the relevant Trust Assets. The Company's right to demand reimbursement shall lapse if and to the extent that, after any reimbursement by the Trustee, the Pension Entitlements or parts of the Pension Entitlements that are not secured by the PSV would no longer be covered by the Trust Assets (the amount required to cover the Pension Entitlements not secured by the PSV is hereinafter referred to as the "Minimum Cover Amount"). For the sake of clarity, the parties note that the Minimum Cover Amount also applies to claims from pension fund commitments that are not secured by the PSV but are treated as equivalent pursuant to Section 1 (3) of this agreement.

(9) Provided that the Minimum Cover Amount remains in the Trust Assets, the Company may, irrespective of the case regulated in paragraph 8, sentence 1 (reimbursement), demand that the Trustee retransfer Trust Assets to the extent that accounting regulations in accordance with International Financial Reporting Standards ("IFRS") and the German Commercial Code (HGB) permit the retransfer of Trust Assets without jeopardizing the purpose specified in paragraph 5 of the preamble and, in particular, the classification of the (remaining) Trust Assets as "plan assets" within the meaning of IAS 19.8 and Section 246 (2) HGB. The relevant date for the corresponding determination is the date of the retransfer. If the Company has transferred Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement, a retransfer of Trust Assets pursuant to this § 9 is only permissible under the additional conditions set out in § 21 (3) of this Agreement.

(10) The Administrative Trust existing between the Company and the Trustee and regulated in § 3 of this agreement shall expire upon the occurrence of the Security Event. This shall not affect this agreement in any other respect, in particular with regard to the other rights and obligations of the Trustee and the Company under this agreement that are not regulated in § 3 of this agreement.

§ 4 Genuine agreement in favor of third parties; Security Trust; Claims in the Security Event

(1) The Trustee holds the Trust Assets not only as the administrative trustee of the Company on the basis of the provision in § 3 of this agreement, but also as the Security Trust for each Entitled Beneficiary in accordance with the detailed provisions of this agreement. The security trust relationship is established by this agreement, which in this respect constitutes a genuine agreement in favor of third parties within the meaning of Section 328 (1) of the German Civil Code (BGB), and is independent of the existence of the Administrative Trust pursuant to § 3 of this agreement. The security trust relationship arises immediately upon conclusion of this agreement and may only be terminated without the written consent of the Entitled Beneficiaries if the termination serves to establish another, at least equivalent security. Upon conclusion of this agreement, each Entitled Beneficiary is entitled to demand that the Trustee act in the interests of securing the Pension Entitlements in accordance with the provisions of this agreement. In the event of a

Security Event, each Entitled Beneficiary may demand satisfaction of their Pension Entitlements vis-à-vis the Company directly from the Trustee with respect to the Trust Assets in accordance with the detailed provisions in § 8 of this agreement.

(2) In the event of a Security Event, the Trustee is obliged to first fulfill its obligations under paragraph 1, sentence 5, before fulfilling any claims of the Company under this agreement, including any claims for retransfer or reversal of the transaction by the Company on the grounds of unjust enrichment or on the basis of insolvency law or other statutory provisions. As long as the Security Event has not occurred, the Trustee may only transfer the Trust Assets (in whole or in part) back to the Company in accordance with the provisions of § 3 (8) and (9) as well as § 16 (5), § 20 (2) and § 21 (3) of this agreement.

(3) The Company's right to demand payment from the Trustee to the Entitled Beneficiaries in accordance with § 8 (1) of this agreement in the cases referred to in paragraph 1, sentence 5, shall remain unaffected by the Entitled Beneficiaries' independent claim to payment in the Security Event (Section 335 of the German Civil Code).

(4) The Trustee's obligation to pay benefits in the event of a Security Event in accordance with the provisions of paragraph 1 shall be limited to the relevant Trust Assets available at the respective point in time. In cases referred to in paragraph 1, sentence 5, the Trustee shall only fulfill the portion of the Pension Entitlements that is already secured by the PSV on the basis of statutory provisions in accordance with the provisions of § 8 to the extent that the existing Trust Assets are not used to fulfill the portion of the Pension Entitlements that is not secured by the PSV.

(5) The basis of the contract for the contracting parties is that the security trust relationship in favor of the Entitled Beneficiaries shall remain in force until all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another equivalent security or the Trust Assets have been depleted in accordance with the provisions of this contract. The security trust relationship shall continue to exist during a Security Event, irrespective of the fact that the administrative trust relationship between the Company and the Trustee has expired. If this agreement is legally terminated before all Pension Entitlements have been fully satisfied, paragraphs 1 to 4 and the provisions of § 16 of this agreement shall apply mutatis mutandis to any retransfer claim of the Company resulting from such termination or cancellation.

§ 5 Genuine contract in favor of third parties; Security Trust; Claims during a Delay Event

(1) If an Entitled Beneficiary is subject to a Delay Event without a Security Event having occurred, the respective Entitled Beneficiary is entitled to demand satisfaction of his or her due and undisputed or legally established Pension Entitlement against the Company directly from the Trustee with respect to the relevant Trust Assets under the conditions set out in § 10 of this agreement. Furthermore, the respective Entitled Beneficiaries are entitled to demand satisfaction of subsequent Pension Entitlements against the Company that are due and undisputed or legally established directly from the Trustee from the relevant Trust Assets when they

become due. The respective Entitled Beneficiaries shall only have claims against the Trustee until the Company (again) begins to satisfy the respective Pension Entitlements when they become due, but at the latest until the occurrence of the Security Event. The rights of the Entitled Beneficiaries described above shall be established immediately upon conclusion of this agreement, which in this respect constitutes a genuine agreement in favor of third parties within the meaning of Section 328 (1) of the German Civil Code (BGB).

(2) The Trustee's obligation to perform under paragraph 1 is limited to the relevant Trust Assets available at the respective point in time. If the Trust Assets are insufficient to satisfy the claims due in accordance with paragraph 1, the Security Priority Order specified in § 1 (3) of this agreement shall apply accordingly for a Delay Event. The Company's right to demand reimbursement and the corresponding obligation to perform under paragraph 1 shall lapse if and to the extent that, after any reimbursement, the Minimum Cover Amount would no longer be available in the Trust Assets.

(3) The preceding paragraphs 1 and 2 shall not apply to Pension Obligations that have been transferred to a Pension Fund.

§ 6 Calculation of the DBO of the Pension Entitlements to be secured

(1) Once a year on December 31 of the previous year (valuation date), the amount of the defined benefit obligation ("DBO") of the pension entitlements to be secured from direct pension commitments and the combined DBO of the pension entitlements from direct pension commitments and the entitlements from pension fund commitments resulting from the transfer of Pension Obligations from the Company to a Pension Fund in accordance with § 20 of this agreement, must be determined in accordance with IFRS principles by an Actuary (hereinafter referred to as the "Actuary") appointed by the Company. The service agreement with the Actuary (an existing or new agreement) shall stipulate that the Actuary is obliged to notify not only the Company but also the Trustee of the DBO values determined in accordance with sentence 1 without delay. The calculation method for the DBO specified in the service agreement agreed or to be agreed between the Company and the Actuary must comply with the recognized rules of actuarial science and the relevant IFRS requirements. The calculation method may be adjusted to the current status of recognized actuarial rules and the relevant IFRS requirements by amending the service agreement.

(2) If future Pension Entitlements are excluded (in whole or in part) from the scope of the contract by a unilateral declaration of the Company in accordance with § 18 (1) of this contract, these shall not be taken into account in the calculation of the DBO of the Pension Entitlements to be secured.

§ 7 Data transmission

Upon conclusion of this agreement, the Company shall provide the Trustee with a list containing the personnel numbers, names, and dates of birth of the Entitled Beneficiaries and shall update this list on the respective valuation date in accordance with § 6 (1) of this agreement. The Trustee shall receive the list from the Company in

the form of a data record. The data shall be transmitted in paperless form. The list, in its current version, shall form an integral part of this contract.

§ 8 Rights and settlement in the Security Event

(1) Upon the occurrence of the Security Event, the Trustee shall use the Trust Assets in accordance with the Security Priority Order specified in § 1 (3) of this agreement, first to satisfy the portion of the Company's Pension Entitlements existing at that time which is not legally protected against insolvency by the PSV. For the sake of clarity, the parties note that this also includes claims from pension fund commitments that are treated as equivalent pursuant to § 1 (3) of this agreement. Any remaining Trust Assets that are not to be used in accordance with sentence 1 shall be used by the Trustee to satisfy the portion of the Pension Entitlements existing at that time that is legally protected against insolvency by the PSV. The exact scope and manner of fulfillment of the pension entitlements shall be governed by the provisions in the following paragraphs. If, after fulfillment of all pension entitlements existing at the time of the occurrence of the Security Event, there are still Trust Assets available and there are no claims by the PSV against the Trustee, the Trustee shall prepare a final account and transfer the remaining Trust Assets back to the Company.

(2) The fulfillment of the individual Pension Entitlements (including the entitlements from pension fund commitments referred to in paragraph 1, sentence 2) shall be governed by the following provisions: Upon the occurrence of the Security Event, the Trustee shall instruct the Actuary within the meaning of § 6 (1) of this agreement to determine the DBO of all Pension Entitlements existing at the time of the occurrence of the Security Event on the effective date of the occurrence of the Security Event. On the basis of the Actuary's calculation, the Trustee shall, after deducting an amount necessary to cover the expected settlement costs, segment the Trust Assets in accordance with the Security Priority Order specified in this agreement in such a way that a partial amount of the Trust Assets is determined as exclusive cover for the Entitled Beneficiaries (or, if the Trust Assets are insufficient, only for Entitled Beneficiaries with Pension Entitlements that are not secured by the PSV), a partial amount of the Trust Assets is determined as the exclusive cover pool for the respective Pension Entitlements.

If the Trust Assets, after deduction of the (expected) settlement costs

- is sufficient to cover the determined DBO of all Pension Entitlements, each cover pool corresponds to the respective determined DBO of the individual Entitlement.
- If the trust assets are sufficient to cover the determined DBO of the portion of Pension Entitlements not secured by the PSV, but not sufficient to cover the determined DBO of all Pension Entitlements, the cover pool for the portion of Pension Entitlements not secured by the PSV corresponds to their respective determined DBO. With regard to the Pension Entitlements or the portion of the Pension Entitlements secured by the PSV, the assets that are still available after deduction of the cover fund attributable to the Pension Entitlements not secured by the PSV are allocated on a pro rata basis.

- If the assets are already insufficient to cover the calculated DBO for the portion of Pension Entitlements not secured by the PSV, the assets shall be allocated proportionally to this portion of the Pension Entitlements.

The Trustee shall immediately notify each Entitled Beneficiary in writing of the amount of the cover fund determined for them.

(3) The Trustee shall be obliged to pay each Entitled Beneficiary from the relevant Trust Assets up to the amount of the respective cover fund of the individual Entitled Beneficiaries if and to the extent that their Pension Entitlements are due in accordance with Sections 41, 45, and 46 of the German Insolvency Code (InsO), in conjunction with section 9 (2) sentence 3 BetrAVG, if applicable. If pension entitlements are not due or do not become due when the Security Event occurs, the Trustee is only obliged to secure the entitlements of the respective Entitled Beneficiaries by depositing the respective coverage fund in favor of the respective Entitled Beneficiaries with a suitable institution within the meaning of section 198 InsO, and fulfills its obligation to the respective Entitled Beneficiaries by way of the deposit. If income tax is payable on the amount to be deposited before the respective claims secured thereby become due, the amount required to settle the tax liability shall be paid immediately to the Entitled Beneficiaries from the respective cover pool. Any income tax payable must be proven to the Trustee by submitting the relevant documents.

(4) In the event of a Security Event, the Trustee is entitled to invest all or part of the Trust Assets in money market funds or other liquid forms of investment. The Trustee shall be entitled to liquidate all or part of the Trust Assets to the extent necessary to satisfy secured Pension Entitlements existing at the time of the occurrence of the Security Event or to the extent necessary to enable the Trustee to exercise its depository authority pursuant to paragraph 3, sentence 2. The Trustee is entitled to use one or more suitable agents to fulfill his obligations in the event of a Security Event. Any costs incurred by the use of an agent shall be paid from the Trust Assets. They shall be taken into account when determining the expected settlement costs in accordance with paragraph 2.

(5) The Trustee is obliged to immediately satisfy the claims of the Entitled Beneficiaries to payment of the respective cover pool in the event of a Security Event or to immediately arrange for the deposit in accordance with paragraph 3, sentence 2, insofar as Pension Entitlements do not become due in the event of a Security Event. In this context, the trustee is obliged to take appropriate measures to realize the Trust Assets in order to ensure the fulfillment of the claims or the deposit in accordance with paragraph 3, sentence 2. If, upon the occurrence of a Security Event, the Trustee is unable to access parts of the Trust Assets due to legal or factual circumstances, he shall be obliged to take the necessary measures at the expense of the Trust Assets in order to gain access.

(6) The Entitled Beneficiaries are obliged to support the Trustee to the extent necessary to enable the Trustee to carry out the settlement actions described in the preceding paragraphs. The Entitled Beneficiaries are not entitled to issue instructions regarding the manner of realization and payment or other use of the Trust Assets in the event of a Security Event. If a beneficiary fails to take an action that is necessary for the Trustee to fulfill its obligations to that beneficiary, the

Trustee shall be entitled to refuse performance to that beneficiary until the necessary action has been taken.

§ 9 Depositing authority of the Trustee

(1) In the event of a Security Event, the Trustee shall be entitled, provided that the conditions for deposit under Section 372 of the German Civil Code (BGB) are met, to release itself from its obligations under this agreement towards the Entitled Beneficiaries and the Company by realizing the Trust Assets transferred to it and depositing the proceeds with the local court in Düsseldorf for the benefit of the Entitled Beneficiaries and the Company. If the PSV asserts claims against the Trustee for the Trust Assets or part of the Trust Assets, it may be specified in the deposit application as a potential beneficiary in addition to the above. The Trustee shall only have the right to deposit after 180 calendar days have elapsed since the occurrence of the Security Event.

(2) In cases covered by § 16 (4) of this agreement (failure to transfer the Trust Assets after termination of the agreement), the Trustee shall be entitled, provided that the conditions for deposit under Section 372 of the German Civil Code (BGB) are met, entitled to release himself from his obligations under this agreement by realizing the Trust Assets held by him under this agreement and depositing the proceeds with the Düsseldorf Local Court for the benefit of the Entitled Beneficiaries and the Company. Paragraph 1, sentence 2 shall apply mutatis mutandis.

(3) The provisions of this § 9 on deposit with the court do not affect the deposit with a suitable agency within the meaning of § 198 InsO (Insolvency Act) as regulated in § 8 (3) sentence 2 of this contract.

§ 10 Rights and settlement in the Delay Event

(1) In the event of a Delay Event, the Trustee shall be entitled to realize the Trust Assets – if necessary, also in deviation from the Investment Guidelines specified in § 3 of this agreement (Appendix 3.1) – to the extent necessary to satisfy the claims of Entitled Beneficiaries pursuant to § 5 of this agreement.

(2) The Trustee is obliged to satisfy the claims of Entitled Beneficiaries pursuant to § 5 of this agreement in accordance with the provisions of paragraph 3 below. If the Trust Assets are insufficient to satisfy the claims due pursuant to paragraph 1, the Trustee is obliged to use the claims in accordance with the Security Priority Order specified in § 1 (3) of this agreement.

(3) If an Entitled Beneficiary requests the Trustee to satisfy his or her undisputed or legally established claims in accordance with paragraph 1 during a Delay Event, he or she must provide the Trustee with the data necessary to identify the respective claims. The Trustee shall immediately clarify with the Company whether the claim asserted by the Entitled Beneficiaries exists, is due and undisputed or has been legally established and has not yet been satisfied. The Company shall provide the Trustee with this information without delay and, if necessary, provide evidence of any satisfaction that has already taken place. If the due and undisputed or legally established claim has not actually been satisfied, the Trustee shall pay

the respective Entitled Beneficiaries after deduction of statutory taxes and/or other levies, unless the Company has satisfied the respective claim within a period of a further 30 calendar days from the date of the Trustee's request.

§ 11 Trustee's claim for reimbursement of expenses

(1) The Trustee shall act free of charge. However, if the Trustee incurs expenses in the course of his activities in fulfilment of his obligations under this agreement, he shall be entitled to claim the corresponding amounts from the Trust Assets if the reimbursement of the expenses is not covered by a separate agreement with the Company. Reimbursable expenses also include expenses incurred by the Trustee in the course of its day-to-day operations, including the costs of having the Trustee's accounts audited by an external auditor.

(2) The provisions on the bearing of costs in § 8 (4) and (5) of this contract remain unaffected.

§ 12 Liability of the Trustee

The Trustee shall only be liable for financial losses caused intentionally or through gross negligence by its organs or third parties whom it uses to fulfill its obligations under this agreement.

§ 13 Transfer of business and discontinuation of the obligation to to account for Pension Obligations

(1) If, prior to the occurrence of the Security Event, a business or part of a business is transferred by legal transaction from the Company to another owner within the meaning of Section 613a of the German Civil Code (BGB) (whether as a result of a transfer of individual rights or on the basis of measures pursuant to the German Transformation Act (UmwG)), the total amount of the Pension Entitlements to be secured in accordance with § 1 (1) of this agreement shall be reduced to the extent that Pension Entitlements and expectant rights to receive benefits under the Company Pension Scheme that were previously qualified as Pension Entitlements within the meaning of this agreement lose this qualification (because they no longer meet one or more of the criteria specified in paragraph 1 of the preamble to this agreement). The same applies if, prior to the occurrence of the Security Event, Pension Obligations to former employees of the Company are transferred to another company with discharging effect as a result of a Hive-Down (including spin-off) pursuant to the German Transformation Act (UmwG).

(2) In one of the cases referred to in paragraph 1, sentences 1 and 2 – with the exception of cases in which the new owner or the company assuming the Pension Obligations is a company that is included in the Company's Consolidated Financial Statements – the Company may demand that the Trustee retransfer (reimburse) the Trust Assets under the conditions specified below. The first prerequisite for such a retransfer is that, prior to a transfer of operations within the meaning of Section 613a of the German Civil Code (BGB) or a transfer of Pension Obligations through a demerger in accordance with the German Transformation Act (UmwG),

the Trustee has divided the Trust Assets in such a way that separate assets have been formed, one of which is intended exclusively to secure and finance the portion of Pension Entitlements for which the new owner of the business or, in the case of a demerger, the acquiring company will become the debtor upon transfer of the business. and the other of which is intended exclusively to secure and finance the portion of Pension Entitlements for which the Company will continue to be the debtor. Such prior division of the Trust Assets shall be carried out at the request of the Company on a pro rata basis in accordance with the respective percentage shares of the Pension Obligations transferred to the new owner or the acquiring company and the remaining Pension Obligations in the total DBO of all Pension Entitlements secured by this agreement at the time of the division. A further prerequisite for a retransfer within the meaning of sentence 1 is the expiry of the period during which the Company is still jointly and severally liable for the transferred Pension Obligations in accordance with Section 613a (2) of the German Civil Code (BGB) or the provisions of the German Transformation Act (UmwG). Even during the term of the respective subsequent liability period and also independently of a prior division in accordance with sentence 2, the Company may require the Trustee to transfer the portion of the Trust Assets that corresponds to the share of the Pension Obligations transferred to the new owner or the acquiring company in the total DBO of all Pension Obligations previously secured by this agreement (or, if a distribution has already taken place, the portion of the Trust Assets allocated to the transferred Pension Obligations) to establish equivalent security for the Pension Obligations transferred to the new owner or the acquiring company. The prerequisite for the transfer of trust assets is that the new owner or the acquiring company has demonstrated to the Company or the Trustee that the transfer of the assets will result in the introduction of the aforementioned equivalent security. For the sake of clarity, the parties note that Pension Obligations that have been transferred to a Pension Fund but do not result from claims equivalent to those specified in § 1 (3) of this agreement, as well as the value of assets held in the Pension Fund, shall not be taken into account in the above provisions of this paragraph.

(3) The decision on how the specific assets forming the Trust Assets are to be transferred back or divided by the Trustee in one of the cases regulated in paragraph 2 (unless the Trust Assets consist solely of assets that can be divided proportionally) shall be made by the Investment Committee referred to in § 3 (2) of this Agreement in accordance with the provisions of the Investment Guidelines (Appendix 3.1).

(4) The provision in § 3 (9) of this agreement (possibility of retransferring Trust Assets, provided that accounting regulations permit this, without jeopardizing the purpose specified in paragraph 5 of the preamble and, in particular, the qualification of the (remaining) Trust Assets as plan assets within the meaning of IAS 19.8) shall remain unaffected even in the event of a transfer of operations within the meaning of Section 613a of the German Civil Code (BGB) (whether as a result of an individual transfer of rights or on the basis of measures pursuant to the German Transformation Act (UmwG)) or in the event of the transfer of Pension Obligations of retired Employees pursuant to the German Transformation Act (UmwG), subject to the provision in the following sentence. In connection with a transfer of operations or the transfer of Pension Obligations of former Employees pursuant to the German Transformation Act to a company affiliated with the Company that is

included in the Company's Consolidated Financial Statements, a retransfer of Trust Assets pursuant to § 3 (9) of this Agreement is excluded.

§ 14 Confidentiality

(1) The Company and the Trustee undertake

- all documents, information, and data that are not publicly available, confidential, or owned by the other party (including accounting documents, contracts, analyses, compilations, forecasts, studies, and other financial data, including in the form of diskettes, CD-ROMs, or other storage devices) that are made available to them by the other party or come to their knowledge on the basis of this agreement or in connection with its preparation or implementation, as well as

- the text of this agreement

- hereinafter collectively referred to as "**Confidential Information**" -

in strict confidence for an indefinite period (and therefore also beyond the term of this Agreement), to use it only within the scope of the contractual relationship and, unless necessary to achieve the purpose of the Agreement, neither to record nor exploit it nor disclose it to third parties without the prior consent of the other party.

(2) The Company and the Trustee shall only disclose Confidential Information to those of their agents, representatives, employees, or external advisors and service providers who need access to the Confidential Information in order to perform their duties or fulfill their mandate for a party and who have been informed by the relevant party of the confidentiality of the transaction. External advisors and service providers, unless paragraph 3 applies to them, must have submitted a written declaration that they accept the terms of this § 14 as binding upon themselves.

(3) Such a written declaration is not required for external consultants and service providers who are obliged to treat Confidential Information confidentially on the basis of mandatory professional or ethical rules.

(4) The right to disclose Confidential Information in order to comply with legal obligations remains unaffected.

(5) The Company and the Trustee shall immediately inform the other party, if affected, if they become aware or have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person.

(6) The Entitled Beneficiaries shall have a right to information from the Company and, from the occurrence of the Security Event, also from the Trustee with regard to the rights to which they are specifically entitled under the security trust relationship and the Assumption of Obligations. The Company and the Trustee may require that the beneficiary requesting information undertake to maintain confidentiality in accordance with the provisions of this § 14 before such information is disclosed.

(7) Insofar as the disclosure of Confidential Information to a Pension Fund is necessary for the implementation of this agreement, the Company and the Trustee are not prevented from doing so by the provisions of this § 14.

§ 15 Data protection

In order to comply with data protection regulations in connection with the performance of this agreement, the Company and the Trustee undertake to take appropriate measures when collecting, processing, using, and transmitting the personal data of Entitled Beneficiaries. The Company and the Trustee shall appoint the Company's data protection officer to monitor compliance with the data protection regulations relating to this agreement.

§ 16 Termination and expiry of the contract

(1) This contract is concluded for an indefinite period. It may be terminated by the Company with three months' notice to the end of the year until the occurrence of the Security Event, or otherwise for good cause without notice by the Company or the Trustee. Good cause shall be deemed to exist in particular if the Trustee violates obligations under this agreement despite prior warning. The occurrence of the Security Event or the occurrence of the Delay Event shall not constitute good cause.

(2) Upon termination of this agreement in accordance with paragraph 1, the Trustee shall transfer the Trust Assets – subject to the provision in paragraph 5 – to a third party to be designated to it in writing by the Company, provided that the third party concludes an agreement with the Company that corresponds in full to this agreement, does not impair the rights of the Entitled Beneficiaries, and obliges the third party to hold the Trust Assets as a dual trustee in accordance with this agreement. A third party within the meaning of sentence 1 may only be an institution whose sole purpose is to secure pension entitlements and, where applicable, comparable entitlements such as entitlements arising from part-time retirement and working-time account models.

(3) A third party within the meaning of paragraph 2 sentence 1 may also be any other qualified legal or natural person, provided that the conditions for transferring the Trust Assets to a third party within the meaning of paragraph 2 sentence 2 are not met within 60 calendar days of the termination of the Trustee Agreement. A qualified person in this sense can only be a credit institution within the meaning of Section 1 (1) KWG (German Banking Act) based in Germany, a German notary, or a lawyer, auditor, or tax advisor licensed in Germany.

(4) If the conditions for a transfer of the trust assets in accordance with paragraphs 2 and 3 are not fulfilled within 90 calendar days of the termination of the Trustee Agreement, the Trustee shall be entitled and – insofar as fiduciary management within the meaning of this agreement is no longer guaranteed - obliged to deposit the Trust Assets with the Düsseldorf Local Court in favor of the Company and all Entitled Beneficiaries with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee shall be entitled to do so. In all other respects, § 9 (2) of this agreement shall apply.

(5) After termination of this agreement, the Company may only demand the retransfer of the Trust Assets if all Pension Entitlements have been fulfilled in full or if the Pension Entitlements are secured by the establishment of another equivalent security.

(6) Once the Security Event has occurred, this agreement may only be terminated by the Trustee and only for good cause. If the agreement is terminated in accordance with sentence 1 after the Security Event has occurred, the Trustee shall remain obliged to perform the tasks and duties in accordance with § 8 of this agreement without delay, irrespective of the termination. The provision in § 9 (1) of this agreement shall also continue to apply.

§ 17 Dissolution and loss of legal capacity of the Trustee

In the event of dissolution or loss of legal capacity of the Trustee, the agreement shall be deemed terminated. The provisions in § 16 of this agreement shall apply accordingly.

§ 18 Amendments to the agreement

(1) The Company is entitled to amend Pension Entitlements or parts of Pension Entitlements that arise only after a cut-off date to be determined by the Company and not in the past from the scope of application of this agreement by means of a unilateral written declaration to the Trustee and the Entitled Beneficiaries (insofar as they are included in this agreement with their Pension Entitlements acquired up to the cut-off date). Pension Entitlements and parts of Pension Entitlements that arose up to this cut-off date or were earned in accordance with IFRS through past service remain unaffected if the Company exercises the right referred to in sentence 1.

(2) Contract amendments that merely involve changes to technical procedures or serve to fill gaps and do not affect the security interests of the Entitled Beneficiaries shall be made in consultation between the Company and the Trustee without the consent of the Entitled Beneficiaries being required. This also applies to amendments to the agreement that serve to establish another, at least equivalent, security for the Entitled Beneficiaries (including the cancellation of the previous security). Amendments to the wording of the agreement that clarify the joint intention of the Company and the Trustee upon conclusion of this agreement require a joint declaration by the Company and the Trustee.

(3) In accordance with the purpose of this agreement, which is to secure the Entitled Beneficiaries from the transfer of assets to the Trustee in accordance with § 3 (1) of this agreement until the occurrence of a Security Event, the Company shall have the right the right, insofar as it is not or no longer possible to offset the liability to be reported in the Consolidated Financial Statements due to the Pension Entitlements against the separate assets covering the Pension Obligations (plan assets) – as described in paragraph 5 of the preamble to this agreement – is not or no longer possible, to amend the agreement without the consent of the Entitled Beneficiaries to the effect that offsetting becomes possible, provided that

equivalent security continues to be provided after the amendment to the agreement.

(4) If this agreement needs to be amended due to legal or regulatory requirements or due to changed or new case law, the Company and the Trustee shall jointly amend the agreement without the consent of the Entitled Beneficiaries being necessary; in doing so, they shall ensure equivalent security for the Entitled Beneficiaries.

(5) Amendments to this agreement that are solely advantageous to the Entitled Beneficiaries do not require their consent.

(6) The rights and obligations arising from this agreement shall lapse, and the Trustee shall be obliged to transfer the Trust Assets back to the Company if all Pension Obligations are transferred by the Company to a Pension Fund within the meaning of Section 236 of the Insurance Supervision Act (VAG) or another suitable pension institution, while safeguarding the interests of the Entitled Beneficiaries, in particular the equivalent security of the Entitled Beneficiaries.

(7) Otherwise, the agreement may only be amended with the consent of at least 75% of the Entitled Beneficiaries concerned.

§ 19 Inclusion of further Pension Entitlements

(1) In addition to the pension entitlements defined as claims and expectant rights in paragraph 1 of the preamble to this agreement, the Company reserves the right to include further claims and expectant rights to Company Pension Schemes from Pension Commitments made by companies affiliated with the Company within the meaning of Section 15 of the German Stock Corporation Act to their Employees and members of the respective management in the security provided under this agreement. This shall be done by written notification from the Company to the Trustee. If the Company exercises its right under this § 19, the definition of Pension Entitlements within the meaning of this Agreement shall change accordingly.

(2) If the Company includes entitlements and expectant rights from Pension Commitments of an affiliated company in the security provided under this agreement in accordance with paragraph 1, in cases where the affiliated company is not insolvent with regard to the Company itself when a Security Event occurs, the cover pool determined in the context of the settlement in accordance with § 8 (2) of this agreement shall be paid to the Company insofar as it relates to employees or members of the management of the non-insolvent company, shall be paid to that company, provided that it proves that it has used an amount corresponding to the transferred assets to establish equivalent security for the benefit of the respective employees or members of the management.

(3) The scope of the financing and thus the security of the individual Pension Entitlements can only be reduced by including further entitlements and expectant rights to benefits under a Company Pension Scheme within the meaning of IFRS that is already secured by this agreement. In such a case, the Company is not obliged to increase the endowment of the Trust Assets. However, if entitlements and expectant rights from a plan within the meaning of IFRS that has not yet been secured by this agreement are to be included in the security under this agreement,

this may only be done to the extent that the Company increases the endowment of the Trust Assets to such an extent that the ratio of Trust Assets to Total Pension Obligations is not reduced by the inclusion of entitlements and expectant rights not previously secured by this agreement.

§ 20 Transfer of Pension Obligations to a Pension Fund

(1) Irrespective of the transfer of Pension Obligations to a Pension Fund in accordance with § 18 (6) of this agreement, the Company is also entitled to transfer Pension Obligations from direct Pension Commitments to a Pension Fund within the meaning of § 236 VAG during the term of this agreement. The transfer of Pension Obligations shall be deemed to have taken place if the relevant Entitled Beneficiaries are granted their own claim for benefits against the Pension Fund in accordance with Section 236 (1) sentence 1 no. 3 VAG, which corresponds to the Pension Entitlement previously secured by this agreement. Insofar as the Pension Obligations have been transferred to the Pension Fund, the security of the corresponding Pension Entitlements provided by this agreement also includes the security of the Company's subsidiary liability pursuant to Section 1 (1) sentence 3 BetrAVG and the security of any additional contributions and contribution payments to the Pension Fund in accordance with paragraph 3.

(2) In the event of a transfer of Pension Obligations to a Pension Fund in accordance with paragraph 1, the Company may, as long as no Security Event has occurred, demand compensation from the Trustee from the Trust Assets in the full amount of the expenses incurred (i.e. all payments to the Pension Fund in connection with the transfer of the relevant Pension Obligations) if the payment by the Company to the Pension Fund has been made in agreement with the Trustee and provided that a Minimum Cover Amount within the meaning of Section 3 (8) of the German Pension Fund Act of this agreement remains in the Trust Assets. The claim for reimbursement of expenses further requires that no more than six months have elapsed between the payment by the Company to the Pension Fund and the assertion of the claim for reimbursement of expenses by the Company (preclusive period). The Company is free to waive any existing claim for reimbursement of expenses in whole or in part by means of a unilateral written declaration to the Trustee. Instead of the reimbursement of expenses described in the preceding sentences, the Company may also require the Trustee to make Trust Assets available directly to finance the transfer of Pension Obligations to a Pension Fund. In the above cases, the Trustee is not only obliged but also entitled to use or make available the Trust Assets accordingly. Any obligation on the part of the Trustee to make payments on the basis of the provisions set out in the preceding sentences shall be limited to the relevant Trust Assets available at the respective point in time. Insofar as the Company incurs expenses for the transfer of obligations arising from entitlements and expectant rights to a Company Pension Scheme that are not secured by this agreement, the Company may not demand reimbursement of expenses from the Trust Assets.

(3) If, following a transfer of Pension Obligations to a Pension Fund in accordance with the provisions of the preceding paragraphs, the Company incurs an obligation to make additional contributions or an obligation to pay contributions pursuant to Section 236 (2) VAG to the Pension Fund in question with regard to transferred

Pension Obligations that were previously covered by this agreement, the Company shall be entitled to demand that the Trustee make available from the Trust Assets the amount necessary to fulfill the additional payment obligation or the obligation to pay contributions, provided that it is ensured that the Minimum Cover Amount within the meaning of § 3 (8) of this agreement remains in the Trust Assets. If the Company fulfills the additional payment obligation or the obligation to pay contributions without the Trustee having made the necessary amount available, the Company may demand reimbursement of expenses from the Trust Assets in the amount of the amount expended to fulfill the additional payment obligation, if the fulfillment of the additional payment obligation or the obligation to pay contributions by the Company has been made in agreement with the Trustee, if no more than six months have elapsed between the fulfillment of the additional payment obligation or the obligation to pay contributions by the Company and the assertion of the claim for reimbursement of expenses by the Company (limitation period) and provided that it is ensured that a Minimum Cover Amount within the meaning of § 3 (8) of this agreement remains in the Trust Assets. The Company is free to waive the corresponding claim in whole or in part by means of a unilateral written declaration to the Trustee. Any obligation on the part of the Trustee to perform under the provisions set out in the preceding sentences shall be limited to the relevant Trust Assets.

(4) The Company may also assert its claims in full in accordance with paragraphs 2 and 3 above if the DBO's Pension Entitlements (excluding the Pension Obligations transferred to the Pension Fund) after the Company's claims have been satisfied in accordance with paragraphs 2 and 3 above is higher than the value of the Trustee's remaining Trust Assets. In any case, however, a Minimum Cover Amount within the meaning of § 3 (8) of this agreement must remain in the Trust Assets.

(5) If, at the time of the transfer of the Pension Obligations from the Company to the Pension Fund, the existing Trust Assets are insufficient to ensure the corresponding financing of the transfer from the Trust Assets, the Trustee is entitled to request the Company to make a corresponding additional contribution to the Trust Assets ("**Additional Contribution**"). Following such a Top-Up Demand, the Company is obliged to transfer assets to the extent necessary to the Trust Assets held by the Trustee under this agreement. The Company may also transfer assets directly to the Pension Fund to finance the Transfer of Assets to shorten the payment process. The above provisions regarding Top-Up Demand shall apply mutatis mutandis if the Company asserts a claim against the Trustee pursuant to paragraph 3 to make Trust Assets available to the Pension Fund to fulfill a subsequent contribution obligation of the Company or an obligation to pay contributions pursuant to Section 236 (2) VAG. The Trustee shall not be obliged to legally enforce a Top-Up Demand against the Company in accordance with this paragraph.

§ 21 Integration of pension fund benefits and fiduciary security

(1) The Company and the Trustee agree that in the event of a transfer of Pension Obligations to a Pension Fund in accordance with § 20 of this agreement, the benefits of the Company Pension Scheme promised by the Company shall be provided by the Pension Fund in its own name on behalf of the Company in accordance with the respective pension plans of the Pension Fund and the Pension

Fund agreement. In the event that, taking into account the relevant pension plans, the Pension Fund agreement, and the provisions of insurance supervisory law, the Pension Fund becomes overfunded, the Company must exclude a (re)transfer of Pension Fund assets to the Company in the Pension Fund agreement. The Company is obliged to ensure that the Pension Fund transfers any assets to be released directly to the Trustee on behalf of the Company for the purpose of financing and securing the Pension Entitlements secured under this agreement. The Company is obliged to take the necessary measures to ensure that the Pension Fund only releases assets within the scope of the above sentences. The Trustee is obliged to accept the assets released by the Pension Fund in accordance with the above sentences and to transfer them to the Trust Assets, taking into account the requirements of the Investment Guidelines (**Appendix 3.1**).

(2) The Company and the Trustee agree that the provisions in paragraph 1 shall also apply in the event of the dissolution of a Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this agreement, as well as in the event of the reversal of individual transfers of such Pension Obligations to the Pension Fund in accordance with the provisions of the Pension Fund agreement or the relevant pension plans.

(3) If the Company has transferred Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement, Trust Assets pursuant to § 3 (9) of this agreement may only be transferred back to the Company if the Company proves to the Trustee, by means of a statement from the auditor who audits the Company's Annual Financial Statements, that, within the meaning of the relevant provisions of the German Commercial Code (HGB) and IFRS, it is permanently ensured that the Trust Assets remaining with the Trustee and, taking into account the value of the assets available in the Pension Fund and allocated to the Company, the Pension Entitlements secured by this agreement as well as all claims resulting from the transfer of Pension Obligations to the Pension Fund can be permanently fulfilled. The Trustee has no obligation to conduct its own review in this regard. The Company is therefore expressly excluded from any claim for the retransfer of Trust Assets as long as the Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this agreement has a shortfall within the meaning of § 239 (3) and (4) VAG.

§ 22 Severability clause

Should individual provisions of this agreement be or become invalid, the remaining provisions shall nevertheless remain valid. The Company and the Trustee are obliged to conclude a supplementary agreement that corresponds to the intended economic purpose. The same applies to the filling of any contractual gaps.

§ 23 Exclusion of assignment/written form

(1) Claims arising from this contract may not be assigned.

(2) There are no verbal side agreements to this contract. Amendments and additions to this contract, including this written form clause, must be made in writing.

§ 24 Miscellaneous

The place of jurisdiction for all disputes arising from this agreement is Düsseldorf, insofar as this is legally permissible. The law of the Federal Republic of Germany applies to domestic contracting parties, excluding German international private law.

This contract replaces the previous version dated December 30, 2005, and the amendment agreement (to the Trustee Agreement dated December 30, 2005) dated June 15, 2020.

The Investment Guidelines attached as Annex 3.1 form an integral part of this agreement.

Two copies of this agreement exist. One copy shall be received by each of the following:

- the Company
- the Trustee

Düsseldorf,
Henkel AG & Co. KGaA

_____	_____
Oliver Wilhelms	Ulrich Borgstädt

Henkel Trust e. V.

_____	_____
Derk Wetzold	Sven Reißig

Appendix 3.1: Investment Guidelines

Part 1: Organization

§ 1 Establishment of an Investment Committee

(1) The Company shall establish an Investment Committee to perform the tasks assigned to it in the Trustee Agreement concluded between the Company and the Trustee on [date] (hereinafter referred to as the "Trustee Agreement") and in these Investment Guidelines. These tasks include, in particular:

a) determining the strategic orientation of the investment policy ("strategic asset allocation") with regard to the Trust Assets,
b) deciding on significant investment proposals; significant proposals include, in particular, reallocations between asset classes (in particular between cash, bonds, equities, real estate, or hedge funds) with a volume of 10 percent or more of the Trust Assets, or the introduction of new asset classes, with the exception of decisions on risk management within the framework of the chosen investment strategy and professional asset liability management,
c) Decisions on which assets are transferred to the Company in cases covered by Section 13 of the Trustee Agreement, provided that the Trust Assets do not consist solely of assets that can be allocated on a percentage basis.
d) ensuring that the Investment Guidelines comply with legal requirements.
e) the decision on the acquisition or sale of shares in a listed company if this results in the Trustee holding more than 5%, 10%, 25%, 50%, or 75% of the voting rights in that Company or exceeding or falling below the thresholds.

(2) In performing its duties, the Investment Committee must observe the provisions of the Trustee Agreement and these Investment Guidelines.

§ 2 Composition of the Investment Committee

(1) The Investment Committee shall consist of two members appointed by the Trustee and two further members appointed by the Company. The Trustee shall appoint the Chairman and Deputy Chairman of the Investment Committee. The members of the Investment Committee need not be members of the Trustee's association or Employees of the Company.

(2) The members of the Investment Committee may be dismissed at any time by the person who previously appointed them. The Trustee may transfer the duties of the chairperson and deputy chairperson of the Investment Committee to other members of the Investment Committee appointed by him at any time.

(3) Each member of the Investment Committee may be represented by written proxy in individual cases if they are unable to attend.

(4) The Trustee and the Company shall inform each other immediately of any change in the composition of the investment committee. Furthermore, the Trustee shall inform the Company immediately of the appointment and dismissal of the chairman and deputy chairman of the investment committee.

§ 3 Decision-making in the Investment Committee

(1) The Investment Committee may pass its resolutions at meetings or in writing, by telex, by telephone, or using other modern means of communication. It shall constitute a quorum if all members have been duly invited and at least half of its members (this may not be fewer than two persons) participate in the meeting or are effectively represented there. If a resolution is to be passed in writing, by telex, or using other modern means of communication, a quorum shall be deemed to exist if at least half of the members of the Investment Committee (this may not be fewer than two persons) participate in the resolution themselves or through a representative. Furthermore, a resolution shall only be valid if either the chairperson of the Investment Committee or the deputy chairperson appointed by the Trustee in accordance with Section 2 (1) participates in the resolution or is effectively represented in the resolution.

(2) The Investment Committee shall make its decisions by a simple majority of its members. In the event of a tie, the chairperson shall have the casting vote; in the chairperson's absence, the deputy chairperson shall have the casting vote. If the members appointed by the Trustee vote unanimously against the members appointed by the Company, the decision made by the members appointed by the Trustee shall prevail in all cases.

(3) A meeting of the Investment Committee shall be held as required, but at least once a year. The chairperson of the Investment Committee shall convene the meetings of the Investment Committee with reasonable notice or inform the members of the Investment Committee of the upcoming resolution within a reasonable period of time. In urgent cases, each member of the Investment Committee is entitled to convene a meeting or to inform the other members of an upcoming decision. Decisions may only be taken one week after the notice of meeting or the information has been sent, unless all members of the Investment Committee waive this period.

(4) Notwithstanding paragraphs 2 and 3, the chairperson or, if he or she is unable to do so, the deputy chairperson may make urgent decisions if the Company requests such a decision. The other committee members must be informed of this.

(5) The Investment Committee is authorized to call in (additional) experts to its meetings. These experts shall have no voting rights.

§ 4 Liability of the Investment Committee

The members of the Investment Committee shall only be liable for financial losses caused by intent or gross negligence.

§ 5 Reimbursement of expenses

The Investment Committee shall act free of charge. Insofar as it incurs expenses in the performance of its duties pursuant to § 1 of these Investment Guidelines, these shall be paid from the Trust Assets, unless the expenses are reimbursed by the Company.

§ 6 Amendment of the Investment Guidelines

(1) The Investment Guidelines may be amended by mutual agreement between the Trustee and the Company, in particular to comply with any legal requirements.

(2) The Investment Committee shall prepare proposals for amendments at the request of the Trustee or the Company, as well as on its own initiative. However, the Investment Committee cannot make a decision on amendments to the Investment Guidelines.

§ 7 Security Event

(1) In the event of a Security Event, this § 7 of Part 1 and Part 2 of the Investment Guidelines shall continue to apply until the Trustee no longer holds any Trust Assets.

(2) Upon the occurrence of a Security Event, all powers of the Investment Committee shall cease to apply. The tasks of the Investment Committee shall then be performed directly by the Trustee, insofar as this is still necessary in the Security Event.

Part 2: Investment principles, investment strategy, forms of investment

§ 1 Investment principles

(1) The following provisions apply to the investment of the Trust Assets. Compliance with the provisions must be ensured by qualified investment management.

(2) The investment of the Trust Assets shall be guided by the objectives of profitability and security and shall ensure sufficient liquidity with regard to the purpose pursued by the Trustee Agreement.

(3) An appropriate mix and diversification of investments shall limit the risks typical of the investment and, at the same time, balance the risks between the different types of investment. If Trust Assets are invested in investment funds, any requirements regarding the mix and diversification as well as the selection of permissible types

of investment shall be based on the assets held by the investment funds (look-through).

§ 2 Investment strategy

(1) The strategic asset allocation attached as an appendix is determined on the basis of the projected development of Pension Obligations, the initial endowment of the Trust Assets, and long-term income and risk expectations on the capital market.

(2) The objective of the chosen investment strategy is to maximize performance within a defined risk profile that complies with the principles set out in §1 (2); The strategic asset allocation attached as an appendix determines the number of months within which any shortfall in the Trust Assets in relation to the DBO of the asset claims to be secured may not increase by more than a percentage specified in the strategic asset allocation. Furthermore, the chosen investment strategy should ensure with a high degree of probability that the market value of the Trust Assets does not fall by more than a percentage specified in the strategic asset allocation. The strategic asset allocation and the chosen tolerances must be recorded within six months of the fund's establishment. Any quota requirements for certain asset classes within the framework of the strategic asset allocation regularly refer to the time of the respective investment decision. It does not constitute a violation of such requirements if a quota requirement is no longer met due to the performance of an asset class or the performance of the relevant Trust Assets.

§ 3 Forms of investment

(1) The Trust Assets may consist in particular of the following assets or be invested in the following assets, provided that the investment does not conflict with the purpose specified in the preamble to the Trustee Agreement:

1. Shares in domestic and foreign accumulating or distributing securities or real estate funds,

2. Variable-rate or fixed-rate domestic and foreign bonds or promissory note loans,

3. Domestic and foreign shares,

4. Call money and time deposits with domestic and foreign banks,

5. structured products and derivatives (e.g., ABS/CDO/CDS and corresponding portfolios, long duration funds, swaps, forward transactions, futures, and options),

6. hedge funds,

7. certificates,

8. equity investments,

9. developed and undeveloped land or rights equivalent to land, as well as shares in companies whose sole purpose is the acquisition, development, and management of land or rights equivalent to land,

10. leasehold rent receivables and ground rent receivables,

11. Reimbursement and indemnification claims of the Company against Cognis Deutschland GmbH & Co. KG or its legal successors.

(2) Investment in or use of derivative financial instruments is permitted for the purpose of managing market, interest rate, or currency risks within the framework of the chosen investment strategy, as well as for managing liability risks arising from the structure of the pension obligations secured by the Trustee Agreement.

In addition, derivative financial instruments may also be used as a substitute for transactions in financial instruments on the spot market. In this case, care must be taken to ensure that sufficient cash investments with corresponding interest income or securities are available to cover the payment obligations resulting from the derivative instruments.

§ 4 Shares in the Company

Shares in the Company may not be acquired directly or through a third party. However, the Trust Assets may be invested in domestic and foreign accumulating or distributing investment funds, even if these invest in shares in the Company; domestic investment funds must be special funds in accordance with the Investment Act or special funds that are still subject to the Investment Companies Act; foreign investment funds must be investment funds that may be publicly distributed in accordance with the Investment Act.

§ 5 Reservation of decision

In cases where the planned acquisition or sale of shares in a listed company would result in the Trustee holding more than 5%, 10%, 25%, 50%, or 75% of the voting rights in that company or would cause it to exceed or fall below these thresholds, the Investment Committee shall decide on the acquisition or sale of the respective shares.

§ 6 Monitoring and reporting

The investments and their management are subject to ongoing monitoring. To this end, a comprehensive reporting system on the structure and performance development of the Trust Assets is implemented. These reports support the Investment Committee in performing its management and control tasks.

§ 7 Retransfer and exchange of assets

(1) If the Trustee transfers parts of the Trust Assets back to the Company, this shall generally be done by transferring sums of money.

(2) At the request of the Company, the investment committee shall decide whether certain assets held in the Trust Assets are to be transferred to the Company if it transfers assets of equal value to the Trustee. In such a case, the value of specific assets shall be determined on the basis of their fair value.

(3) In cases covered by Section 13 (3) of the Trustee Agreement, the Investment Committee shall decide which specific assets are to be transferred back to the Company, provided that the Trust Assets do not consist solely of assets that can be divided proportionally. The fair value shall be used as a basis for determining the value of specific assets.

§ 8 Severability clause and definitions

(1) Should individual provisions of these Investment Guidelines (Parts 1 and 2) be or become invalid, the remaining provisions shall nevertheless remain valid. The Investment Committee is obliged to propose a provision that corresponds to the intended economic purpose, which shall then be agreed upon by the Trustee and the Company in accordance with Section 6 of Part 1 of the Investment Guidelines.

(2) Insofar as terms are used in these Investment Guidelines that are defined in the Trustee Agreement, these terms shall also apply to the Investment Guidelines.

Annex 18(4).f – Asset Transfer Agreement with Metzler Trust e.V.

Transfer Agreement
for the Transfer of Trust Assets

between

Henkel AG & Co. KGaA, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724, with business address at Henkelstraße 67, 40589 Düsseldorf ("**Henkel KGaA**")

and

Metzler Trust e. V., registered in the register of associations (*Vereinsregister*) of the local court of Frankfurt am Main under VR 12458, with business address at Untermainanlage 1, 60329 Frankfurt ("**Metzler Trust**")

and

Henkel Consumer Brands GmbH, registered in the commercial register of the local court of Düsseldorf under HRB 85515, with business address at Henkelstraße 67, 40589 Düsseldorf ("**HCBCo**")

and

Henkel Adhesive Technologies GmbH, registered in the commercial register of the local court of Düsseldorf under HRB 91827, with business address at Henkelstraße 67, 40589 Düsseldorf ("**HATCo**"; referred to collectively with HCBCo as the "**BUCos**," and the BUCos collectively with Henkel KGaA and Metzler Trust being referred to as the "**Parties**," and each individually as a "**Party**").

Preamble

(1) Henkel KGaA and the domestic and foreign subsidiaries that are directly and indirectly dependent on it (referred to collectively as the "**Henkel Group**") are one of the world's leading corporate groups in the consumer goods and adhesives industry. HATCo and HCBCo are 100% subsidiaries of Henkel KGaA. Henkel KGaA as the controlling company and parent company and HATCo and HCBCo as the respective dependent company and subsidiary company are engaged in a profit transfer agreement within the meaning of Section 291 para. 1 sentence 1 of the German Stock Corporation Act (*Aktiengesetz*, "AktG") and an income/sales tax group.

(2) The operating activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the respective associated assets and liabilities of Henkel KGaA are to be transferred to HCBCo and HATCo as acquiring legal entities in each case by way of a hive-down for absorption pursuant to Section 123 para. 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (in each case a "**Hive-Down**," the joint contractual agreement concluded in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "**UmwStG")**. The business units to be transferred according to the more detailed specification of the Hive-Down Agreement are referred to hereinafter as "**HCB Business Unit**" and "**HAT Business Unit**" and collectively as "**Business Units to be Hived Down**." The Business Units to be Hived Down and the central functions of Henkel KGaA described in paragraph 5 of the preamble to the Hive-Down Agreement are referred to collectively as "**Henkel KGaA Business Units**." The hive-down effective date shall be January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"), and the Closing Balance Sheet Date within the meaning of Section 125 sentence 1 and Section 17 para. 2 UmwG shall be December 31, 2025, 24:00 hours. The respective Hive-Down shall become effective upon entry in the commercial register of Henkel KGaA (the "**Closing Date**").

(3) Immediately after the Hive-Down takes effect, HCBCo and HATCo will each lease back the HCB Business Unit or the HAT Business Unit, respectively, transferred to them under the Hive-Down by way of a business lease within the meaning of Section 291(1) no. 3 AktG to Henkel KGaA(in each case a "**Business Lease**"; the respective contract underlying the Business Lease in each case the "**Business Lease Agreement**"). After termination of the Business Lease Agreements, HCBCo and HATCo will each conduct

their business activities in their own name and for their own account as subsidiaries and under the strategic management of Henkel KGaA.

(4) As a result of the respective Hive-Down, the employment relationships of active employees of the Business Units to be Hived Down shall be transferred, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") and in accordance with the more detailed specification of the Hive-Down Agreement, to HCBCo for the HCB Business Unit ("**HCB Transfer of Business**"; the employees transferring as part of the HCB Transfer of Business are referred to as the "**Transferring HCB Employees**") and to HATCo for the HAT Business Unit ("**HAT Transfer of Business**"; the employees transferring as part of the HAT Transfer of Business are referred to as the "**Transferring HAT Employees**"). These employees will then be immediately transferred back to Henkel KGaA pursuant to Section 613a BGB as a result of the Business Leases.

(5) Henkel KGaA and Metzler Trust have entered into the Trustee Agreement on the establishment of CTA trust assets for the securing of entitlements and expectant rights (*Anwartschaft*) to company pension benefits (the "**Metzler Trusteeship Agreement**") attached as **Annex**. All entitlements and expectant rights secured under the Metzler Trusteeship Agreement are referred to hereinafter as "**Pension Entitlements**." The entire CTA trust assets held in trust by Metzler Trust under the Metzler Trusteeship Agreement are referred to as the "**Metzler Trust Assets**." In addition to the HAT Pension Entitlements and the HCB Pension Entitlements within the meaning defined below, the Pension Entitlements shall also include, among other things, the entitlements and expectant rights to company pension benefits of employees of Henkel KGaA from business units other than the Business Units to be Hived Down, as well as entitlements and expectant rights to company pension benefits of retirees of Henkel KGaA.

(6) The Pension Entitlements of Transferring HCB Employees are referred to hereinafter as "**HCB Pension Entitlements**." The Pension Entitlements of Transferring HAT Employees are referred to hereinafter as "**HAT Pension Entitlements**."

(7) For each Henkel KGaA employee with Pension Entitlements (the "**Beneficiary**"), a specific contribution, referred to as the "Make-Up Contribution," shall be accumulated in an individual account in which the performance of that contribution shall also be recorded. Within the scope of the safekeeping and management of the Trust Assets, a separate legally dependent *pro forma* secondary account (the "**Secondary Account**") will be kept at Metzler Trust for each Beneficiary, so that the separate recording of the performance of the contribution can be guaranteed for each individual Secondary Account. The Secondary Account balance within the meaning of § 3(3) of the

Metzler Trusteeship Agreement (the "**Secondary Account Balance**") of each separate Secondary Account reflects the share of each Beneficiary in the Metzler Trust Assets.

(8) Secondary Accounts that reflect the HCB Pension Entitlements are referred to hereinafter as "**HCB Employee Secondary Accounts**". The cumulative Secondary Account Balances of the HCB Employee Secondary Accounts are referred to as the "**HCB Secondary Account Balance**." Secondary Accounts that reflect the HAT Pension Entitlements are referred to hereinafter as "**HAT Employee Secondary Accounts**". The cumulative Secondary Account Balances of the HAT Employee Secondary Accounts are referred to as the "**HAT Secondary Account Balance**."

(9) Under the terms of the respective Business Lease Agreement, HCBCo and HATCo will each declare an assumption of obligations with assumption of the obligation to perform in the internal relationship with regard to the accrued pension rights from Pension Commitments to the Transferring HCB Employees or Transferring HAT Employees, as applicable, as well as certain other employees ("**Assumptions of Obligations**"). Due to these Assumptions of Obligations, the HCB Pension Entitlements and HAT Pension Entitlements shall also be the financial responsibility of HCBCo and HATCo, respectively, during the term of the Business Lease and recognized in the balance sheets of HCBCo and HATCo, respectively.

(10) In order to establish a separate CTA in each instance, on 3 March 2026, the Trustee Agreement attached as Annex 18(4).b to the Hive-Down Agreement will be concluded between HCBCo and Metzler Trust ("**HCB Trustee Agreement**") and the Trustee Agreement attached as Annex 34(4).b to the Hive-Down will be concluded between HATCo and Metzler Trust ("**HAT Trustee Agreement**"; referred to collectively with the HCB Trustee Agreement as the "**BUCo Trustee Agreements**").

(11) In connection with the Hive-Down, this Asset Transfer Agreement transfers the beneficial ownership within the meaning of Section 39(2) no. 1 of the German Fiscal Code (*Abgabenordnung*, "AO") in conjunction with paragraph 20.06 sentence1, paragraph 15.07 sentence 2 of the Federal Ministry of Finance (BMF) letter dated January 2, 2025, Federal Tax Gazette (BStBl.) I 2025, 92 (Transformation Tax Decree 2025) ("**Beneficial Ownership**") of Henkel KGaA of the Metzler Trust Assets attributable on a *pro rata* basis to the HCB Pension Entitlements ("**HCB Trust Assets to be Transferred**") to HCBCo and of the Metzler Trust Assets attributable on a *pro rata* basis to the HAT Pension Entitlements ("**HAT Trust Assets to be Transferred**") to HATCo (the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred are referred to collectively as the "**Trust Assets to be Transferred**"). Following these asset transfers, Metzler Trust will no longer hold the HCB Trust Assets

to be Transferred and the HAT Trust Assets to be Transferred in trust for Henkel KGaA, but instead for HCBCo and HATCo, respectively, which thereby each acquire Beneficial Ownership of the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred, respectively. As a result, for tax purposes the HCB Trust Assets to be Transferred will at the same time be contributed to HCBCo and the HAT Trust Assets to be Transferred will at the same time be contributed to HATCo.

(12) Metzler Trust makes no claims as to the correctness of the descriptions given in paragraphs (1) to (5) of this preamble.

(13) The Trust Assets to be Transferred shall be transferred with retroactive economic effect to the Hive-Down Effective Date.

(14) The transfer of assets shall take place in accordance with § 3(6) of the Metzler Trustee Agreement. The terms of the HAT Trustee Agreement and of the HCB Trustee Agreement are largely consistent with the terms of the Metzler Trustee Agreement and constitute equivalent security within the meaning of § 3(6)(3) of the Metzler Trustees Agreement. The equivalence of the security as referred to above and the maximum transfer amount pursuant to § 3(6)(3) of the Metzler Trustee Agreement was confirmed by a statement of the law firm Hengeler Mueller Partnerschaft von Rechtsanwälten mbB.

Now therefore, the Parties agree as follows:

§ 1
Pro Rata Transfer of the Trust Assets

(1) Henkel KGaA's Beneficial Ownership of the HCB Trust Assets to be Transferred to be determined pursuant to § 2 shall be transferred to HCBCo for the purpose of establishing equivalent security within the meaning of the Metzler Trustee Agreement with retroactive economic effect to the Hive-Down Effective Date.

(2) Henkel KGaA's Beneficial Ownership of the HAT Trust Assets to be Transferred to be determined pursuant to § 2 shall be transferred to HATCo for the purpose of establishing equivalent security within the meaning of the Metzler Trustee Agreement with retroactive economic effect to the Hive-Down Effective Date.

(3) The transfer of the Beneficial Ownership of the HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred shall take place as follows:

(a) Metzler Trust shall (i) withdraw the *pro rata* HCB Trust Assets to be Transferred from the trust account or, as applicable, safe custody account managed for Henkel KGaA and book them into the corresponding trust account or, as applicable, safe custody account managed for HCBCo, and (ii) withdraw the *pro rata* HAT Trust Assets to be Transferred from the trust account or, as applicable, safe custody account held for Henkel KGaA and transfer them into the corresponding trust account or, as applicable, safe custody account managed for HATCo (each withdrawal from and booking into an account being referred to as an "**Asset Transfer**").

(b) For this purpose, Henkel KGaA hereby assigns with effect from the Closing Date its rights to the Trust Assets to be Transferred to HCBCo for the HCB Trust Assets to be Transferred and to HATCo for the HAT Trust Assets to be Transferred. The rights to the respective Trust Assets to be Transferred include in particular the transfer claim of Henkel KGaA against Metzler Trust pursuant to § 3(6) of the Metzler Trustee Agreement. HCBCo and HATCo accept this assignment in each case with the proviso that the respective rights assigned to them by Henkel KGaA will be directly contributed to Metzler Trust as trust assets under the terms of the respective BUCo Trustee Agreement with effect from the Closing Date. Metzler Trust accepts this fiduciary assignment of the

Trust Assets to be Transferred as trust assets under the respective BUCo Trustee Agreement.

Following the respective Asset Transfer pursuant to point (a) and the respective assignment and contribution pursuant to point (b), the Trust Assets to be Transferred will no longer be held, in economic terms, for Henkel KGaA; instead, the HCB Trust Assets to be Transferred will be held for HCBCo and the HAT Trust Assets to be Transferred will be held for HATCo.

(4) The legal ownership of the Trust Assets to be Transferred shall remain unaffected by the Asset Transfers.

(5) The Asset Transfer of the Trust Assets to be Transferred in order to fulfill the rights assigned pursuant to paragraph (3) above with effect from the Closing Date shall take

place after the allocation formula within the meaning of § 2 of this Asset Transfer Agreement has been determined, but no later than 60 (sixty) days after the Closing Date.

§ 2
Determination of the Pro Rata Trust Assets

(1) The HCB Trust Assets to be Transferred shall correspond to the HCB Secondary Account Balance on the Closing Date.

(2) The HAT Trust Assets to be Transferred shall correspond to the HAT Secondary Account Balance on the Closing Date.

(3) The HCB Trust Assets to be Transferred and the HAT Trust Assets to be Transferred shall be determined by Henkel KGaA and Metzler Trust within 60 (sixty) days after the Closing Date.

§ 3
Completion of the Transfer of the Trust Assets to be Transferred

(1) The Trust Assets to be Transferred shall consist exclusively of units of the MI-238 special fund and units of the capital preservation fund *Metzler Wertsicherungsfonds*.

(2) The obligations pursuant to § 1(1) shall be fulfilled by the transfers of the number of units of the MI-238 special fund and the number of units of the *Metzler Wertsicherungsfonds* allocated to the HCB Employee Secondary Accounts.

(3) The obligations pursuant to § 1(2) shall be fulfilled by the transfers of the numbers of units of the MI-238 special fund and the number of units of the *Metzler Wertsicherungsfonds* allocated to the HAT Employee Secondary Accounts.

(4) In case that it become necessary in order to fulfil the obligations pursuant to § 1(1) and (2) to transfer fractions of a unit of the MI-238 special fund or of a unit of the *Metzler Wertsicherungsfonds*, and should the transfer of fractions of such a unit not be possible, the entire unit of the MI-238 special fund or of the *Metzler Wertsicherungsfonds* will become part of the Trust Assets to be Transferred by way of rounding up. The resulting difference between the amount of Trust Assets to be Transferred pursuant to § 1(1) and (2) and the amount of Trust Assets to be Transferred reached by way of rounding up will be compensated for by Henkel KGaA in that it shall hereby waive its right for reimbursement for the performance it has rendered to fulfill the pension obligations

pursuant to §6(3) of the Metzler Trustee Agreement. The Metzler Trust hereby accepts this waiver.

(5) The other trust assets in the Metzler Trust Assets shall not form part of the asset transfer unless the units of the MI-238 special fund and the units of the *Metzler Wertsicherungsfonds* within the Metzler Trust Assets are not sufficient to perform the obligations pursuant to § 1 (1) and (2).

§ 4
Business Unit Changers

If and to the extent that there is a change during the term of the Assumptions of Obligations in the attribution of a Beneficiary within the meaning of § 1(1) of the HAT Assumption of Obligations and, respectively, the HCB Assumption of Obligations ("**Beneficiary**") between the business units of Henkel KGaA ("**Change of Business Unit**"; Beneficiaries affected by the Change of Business Unit are referred to as "**Business Unit Changers**") and the Business Unit Changer therefore loses their status as Beneficiary under the HCB Assumption of Obligations or the HAT Assumption of Obligations, respectively, or the Business Unit Changer acquires the status as Beneficiary under the HCB Assumption of Obligations or the HAT Assumption of Obligations, respectively, as a result of the Change of Business Unit, the provisions of this Transfer Agreement regarding the transfer of the respective Trust Assets to be Transferred shall apply accordingly. The amount of the Trust Assets to be Transferred shall correspond to the Secondary Account Balance of the Beneficiary changing the business unit.

§ 5
Closing Provisions; Entry into Effect

(1) The entering into effect of this Transfer Agreement shall be subject to the condition precedent of entry of the Hive-Down Agreement in the commercial register of Henkel KGaA.

(2) All agreed benefits are net amounts. If owed by law by the party providing benefits, VAT must be paid in addition to the agreed benefits following receipt of a proper invoice

within the meaning of the provisions of the German Value Added Tax Act (*Umsatzsteuergesetz*, UStG).

(3) Amendments to this Transfer Agreement shall require the written form in order to be effective, unless more stringent requirements are prescribed by law. The requirement of the written form shall also apply to any amendment or waiver of this § 5(3).

(4) If and to the extent that obligations to provide information or to cooperate must be fulfilled by the BUCos vis-à-vis Metzler Trust in connection with the execution of this Asset Transfer Agreement or the BUCo Trustee Agreements, Henkel KGaA shall assist the BUCos in fulfilling such obligations and, to the extent permitted by law, provide the information required for that purpose, in particular information relating to Transferring HCB Employees and Transferring HAT Employees.

(5) If one or more provisions of this Transfer Agreement are void, ineffective or unenforceable, in whole or in part, the validity of the Transfer Agreement and the remaining provisions shall not be affected. The void, ineffective or unenforceable provisions shall be replaced by provisions that reflect as closely as possible in terms of format, content, time, scope and application the economic intent and purpose of the void, ineffective or unenforceable provisions. The same shall apply to any unintended gaps in the Agreement. If such replacement is not possible, the Parties undertake to agree on a relevant provision in a formally effective manner.

(6) This Transfer Agreement shall be subject to German law.

[Signature page on the next page]

[Signature page]

On behalf of Metzler Trust e.V.:	On behalf of Henkel Consumer Brands GmbH
Place, date:	Place, date:
_____	_____
Name:	Name:
On behalf of Henkel AG & Co. KGaA	On behalf of Henkel Adhesive Technologies GmbH
Place, date:	Place, date:
_____	_____
Name:	Name:

Annex

Administrative and security trust agreement (Company Pension Scheme)

between

Henkel AG & Co. KGaA
Henkelstraße 67
40589 Düsseldorf

- hereinafter referred to as **"Company or Trustor"** -

and

Metzler Trust e. V.
Untermainanlage 1
60329 Frankfurt

- hereinafter referred to as **"Administration and Security Trustee"** -

Preamble

The Company grants its Employees ("Employees") benefits upon the occurrence of a pensionable event in accordance with the currently valid Pension Scheme Rules for Employees of Henkel AG & Co. KGaA ("Pension Scheme Rules") and Pension Benefits in accordance with the Deferred Compensation Benefit Plan for senior executives in its currently valid version from 2006[1]. The Pension Scheme Rules and the Deferred Compensation Benefit Plan stipulate that a certain contribution ("Makeup Contribution") is to be accumulated in an individual account for each entitled Beneficiary ("Beneficiary") and that its performance is to be recorded. The equivalent value of the contributions is transferred to Metzler Trust e. V. in order to separate the assets from the Company's other assets and to secure the separated assets for the benefit of the Beneficiaries – in particular in the event of the Company's insolvency. In this context, the Company will transfer assets to Metzler Trust e. V. for fiduciary security. For the purpose of asset management, the Trustee will forward these assets to suitable third parties for external investment in accordance with this agreement."

That being said, the contracting parties agree as follows:

[1] If the contract refers to the Pension Scheme Rules, these references shall also apply to the Deferred Compensation Benefit Plan.

§ 1
Assignment

The Company hereby commissions Metzler Trust e. V. with the fiduciary management and safeguarding of the assets, provided that the latter has the transferred assets managed and held in custody by a licensed bank as custodian (hereinafter referred to as "the Bank") and in accordance with the following provisions.

§ 2
Subject matter

1. The Company shall transfer to Metzler Trust e. V., without being obliged to do so, assets corresponding in value to the balances specified in § 14 of the Pension Scheme Rules ("Transfer of Assets"). The Pension Scheme Rules are attached as Appendix 1 and form an essential basis of this Trustee Agreement. The Transfer of Assets shall be effected by separate agreements in each case.

2. The Administration and Security Trustee will commission Metzler Asset Management GmbH to invest the transferred assets and agree with it that Metzler Asset Management GmbH shall implement the investment in accordance with the "Investment Guidelines" attached to this Trustee Agreement as Annex 2 and in accordance with any subsequent amendments to these guidelines. The Administration and Security Trustee hereby agrees to future amendments to the Investment Guidelines in cases where the amendments do not conflict with an investment policy that a prudent investment manager would pursue (anticipated consent). If the amendments result in an investment policy that is no longer consistent with a policy that a prudent investment manager would pursue, the Administration and Security Trustee shall notify the Trustor thereof and work toward a prudent investment policy. Until clarification is provided, the previous investment policy shall remain in effect. The trustor is obliged to notify the Administration and Security Trustee immediately in writing of any change in the investment policy.

3. As part of the custody and administration of the share certificates issued by Metzler Asset Management GmbH on the basis of the asset management mandate, separate, legally dependent pro forma secondary accounts ("Secondary Accounts") are created for the respective Beneficiaries with the Administration and Security Trustee in order to ensure that the performance of the individual Secondary Accounts is recorded separately. The Secondary Accounts are managed on the basis of the Description of Services in accordance with Appendix 3. In this respect, the Administration and Security Trustee is exempt from the restrictions of Section 181 of the German Civil Code (BGB).

§ 3
Trust Assets

1. The transferred assets, including any increases or decreases in value resulting from external capital investments, as well as their surrogates and less the agreed expense reimbursement pursuant to Section 11, constitute the Trust Assets ("Trust Assets"). The Trust Assets serve exclusively to secure the fulfillment of the claims of the Beneficiaries.
2. Until the occurrence of the Security Event pursuant to § 7 below, the Trust Assets remain the subject of beneficial ownership by the Company. The Company is entitled to replace the transferred assets with other, equivalent trust assets. The Administration and Security Trustee is not obliged to check the equivalence of the trust assets to be replaced.

3. The balance of each separate Secondary Account reflects the share of each Beneficiary in the Trust Assets. The share corresponds to the proportionate value of the transferred assets that were transferred in favor of the respective Beneficiary, including any increases or decreases in value due to external capital investment and taking into account the reimbursement of expenses in accordance with § 11 below ("Secondary Account Balance").

4. The establishment and maintenance of separate Secondary Accounts does not give rise to any legal claim on the part of the individual Beneficiary with regard to his or her Secondary Account and does not result in the individual Beneficiary acquiring any claim to or economic power of disposal over the equivalent value of his or her Secondary Account balance.

5. Retransfers from the Trust Assets to the Company are permissible in the event of overcollateralization. Overcollateralization pursuant to sentence 1 exists in the following cases:

   a. Surpluses: Surpluses, i.e., the portion of the Trust Assets valued at the amount that exceeds the obligations to the Company valued in accordance with the German Commercial Code (HGB) or after application of the relevant accounting regulations, may be transferred back to the Company if and to the extent permitted by the German Commercial Code (HGB) or the applicable accounting regulations. A transfer back is permissible in particular if, based on the circumstances at the time of transfer and applying the German Commercial Code/the applicable valuation principles, the surpluses are no longer required to fulfill the obligations existing at the time of transfer.

   b. Surpluses after final accounting: After all of the Company's obligations have been fulfilled, the Trustee shall prepare a final account. If, according to the results of the final account, there is a remainder of the Trust Assets, this portion of the assets shall be transferred back to the Company.

   The admissibility of a retransfer of surpluses or surpluses after final accounting must be proven by a corresponding certificate from an Actuary of the Company. The Trustee is not obliged to check the content of the Actuary's confirmation.

6. Transfers from the Trust Assets are permissible in cases of transfer of operations and obligations. A transfer of operations and obligations pursuant to sentence 1 shall be deemed to have taken place in the following case:

   If a company, a business, or part of a business is transferred by legal transaction as a result of an individual transfer of rights or on the basis of measures pursuant to the German Transformation Act (UmwG) from the Company to another owner within the meaning of Section 613a of the German Civil Code (BGB) who is not one of the Company's Group Companies, the total amount of the entitlements and expectant rights to the Company Pension Scheme to be secured in accordance with the preamble in conjunction with Annex 1 to this agreement shall be reduced, as these no longer fall within the scope of this agreement.

   In this case, the Company may demand the transfer of Trust Assets up to a maximum amount for the commitments no longer secured by this agreement in accordance with the above-mentioned Section 246a (2) sentence 2 of the German Commercial Code ( ) to a successor trustee of the other owner within the meaning of paragraph 1, who provides equivalent security in terms of the purpose specified in the preamble to this agreement (insolvency insurance and creation of cover assets in accordance with Section 246 (2) sentence 2 of the German Commercial Code/or plan assets in accordance with international accounting standards).

The existence of the transfer requirements, in particular equivalent security with the other successor trustee, as well as the maximum permissible amount of the transfer in the case in question in accordance with the above paragraphs, must be verified by a confirmation from a law firm on the instructions and at the expense of the Company. This does not apply if the Trust Assets are transferred to a vehicle subject to regulatory supervision. The Trustee is not obliged to verify the content of this confirmation from the law firm.

A further prerequisite for a retransfer in the cases referred to in this paragraph 6 is the expiry of the period within which the Company is still jointly and severally liable for the transferred Pension Obligations in accordance with Section 613a (2) of the German Civil Code (BGB) or the provisions of the German Transformation Act (UmwG).

7. Retransfers from the Trust Assets to the Company are permissible in the event of the cessation of obligations (e.g., due to severance pay or a change in the implementation method).

   The admissibility of a retransfer due to the cessation of obligations must be proven by a corresponding certificate from an Actuary of the Company. The Trustee is not obliged to check the content of the Actuary's certificate.

8. In the cases specified in § 3 (4) - (6), the provisions governing the portion of the Trust Assets to be transferred back to the Company or to third parties and/or the specific assets shall be determined by the Company after consultation with the Trustee, without the Trustee being liable for the decision.

§ 4
Administrative Trust

1. The Administration and Security Trustee manages the Trust Assets separately from any other assets of the Company and separately from the assets of other possible Trustors of the Administration and Security Trustee, in trust for the Company ("Administrative Trust").

2. The assets are invested by Metzler Asset Management GmbH (see § 2 (2) and (3)). If the contracting parties agree accordingly, the investment of assets may also be transferred by the Administration and Security Trustee to other vicarious agents. The Company's consent to such a transfer is not required if and to the extent that the vicarious agent is a company within the Metzler Group or if a Security Event occurs in accordance with Section 7 of this agreement. The contracting parties agree that the Administration and Security Trustee shall in any case be liable to the Trustor for the contractual investment of the assets by the vicarious agent.

3. The Administration and Security Trustee shall effect a segmentation of the Trust Assets by openly disclosing the trust relationship, to ensure that, in the event of the insolvency of the Administration and Security Trustee or the insolvency of other possible Trustors, the Trust Assets are not subject to access by other creditors of the Administration and Security Trustee or the creditors of other possible third-party Trustors. In the event of third-party access to the Trust Assets, the Administration and Security Trustee must immediately inform the Company and take all necessary legal remedies to ensure that the purpose of this agreement, namely the security and fulfillment of the claims of the Beneficiaries, is achieved.

4. The Company shall exercise its right to establish an advisory board. The advisory board shall decide on any amendments to the Investment Guidelines attached in Appendix 2.

The tasks and powers of the advisory board shall be regulated in a guideline. The guideline is an integral part of the Trustee Agreement as Appendix 4.

§ 5
Security Trust

The fiduciary management of the Trust Assets shall be carried out on the condition that the Administration and Security Trustee holds the Trust Assets in trust for the Beneficiaries as a Security Trust for the purpose of securing the claims of the Beneficiaries under the Pension Scheme Rules ("Security Trust").

§ 6
Fulfillment of claims

1. As long as the Security Event does not occur in accordance with § 7 below, the Company shall be solely and directly responsible for fulfilling the claims of the Beneficiaries.

2. The amount and due date of the claims of the Beneficiaries are determined in accordance with the relevant provisions of the Pension Scheme Rules in their currently valid version.

3. Insofar as the Company fulfills due claims of Beneficiaries in accordance with the preceding paragraph 2, or insofar as the Beneficiary's entitlements expire due to premature departure from the Company before vesting, Metzler Trust e. V. shall, at the Company's request and upon presentation of evidence of the relevant facts, reimburse the Company for the entire equivalent value at the expense of the relevant subaccount balance; however, this shall be limited to the balance of the subaccount held for the respective Beneficiary at the time of payment.

4. If, in accordance with the Pension Scheme Rules, a Beneficiary receives a correspondingly increased disability pension in the event of full disability instead of a so-called disability lump sum, the Administration and Security Trustee shall, at the request of the Company and upon presentation of evidence of the corresponding amount, reimburse the equivalent amount to the Company from the balance of the relevant subaccount.

§ 7
Security Event

Upon the occurrence of a Security Event, the Administration and Security Trustee shall use the Trust Assets in accordance with § 8 and § 9 below to satisfy the Beneficiaries.
The Security Event occurs if

- the Company or a third party has filed an application for the opening of insolvency proceedings and the proceedings cannot be opened due to lack of assets (the date of receipt of the application by the insolvency court is decisive) or

- insolvency proceedings have been opened against the Company's assets (the date of the opening of the insolvency proceedings is decisive) or

- The Administration and Security Trustee has received written notification from the Company of the Company's insolvency, together with the submission of an audited report

by an auditor who is a partner in a German international auditing firm on the economic distress of the Company (the date of receipt of the notification by the Administration and Security Trustee is decisive) or

- a situation arises that is equivalent to the opening of insolvency proceedings in accordance with Section 7 (1) sentence 4 of the German Act on the Improvement of Company Pension Schemes (Gesetz zur Verbesserung der betrieblichen Altersversorgung) in its currently applicable version, or

- the Company falls more than three months behind in fulfilling due claims of all Beneficiaries or of all Beneficiaries named by the respective Beneficiary to the Company.

§ 8
Claims in the Security Event

1. Upon the occurrence of a Security Event in accordance with § 7 above, the Beneficiaries shall acquire direct claims against the Administration and Security Trustee in such a way that each Beneficiary shall be directly entitled to demand satisfaction of his or her claims against the Company under the Pension Scheme Rules from the Trust Assets in accordance with the following provisions, However, this is limited to the balance of the individual Secondary Account maintained for the respective Beneficiary at the time of payment. The Administration and Security Trustee shall first use the Trust Assets (after deduction of any remuneration and expenses incurred) to satisfy the portion of the Pension Entitlements existing at that time which is not or not fully secured against insolvency by the PSV. In this respect, the Beneficiaries have a claim against the Administration and Security Trustee under this Trustee Agreement based on a genuine contract in favor of third parties in accordance with Section 328 (1) of the German Civil Code (BGB). This claim of the respective Beneficiary may not be waived after the occurrence of the Security Event without the Beneficiary's prior express written consent.

2. Claims of the Beneficiaries or of the Beneficiaries named by the respective Beneficiary to the Company, which are due in accordance with the version of the Pension Scheme Rules applicable at the time of the occurrence of the Security Event, must be fulfilled by the Administration and Security Trustee from the Trust Assets in accordance with § 9 below.

3. The Administration and Security Trustee shall continue to manage claims of Beneficiaries that are not yet due in favor of the Beneficiaries in accordance with the provisions of this Trustee Agreement, including the Pension Scheme Rules in their respective versions, until they become due in accordance with the version of the guideline applicable at the time of the occurrence of the Security Event. Once the claims become due, they shall be satisfied in accordance with § 9 below.

4. The Administration and Security Trustee is entitled to commission suitable third parties with the administration and settlement of the claims in accordance with this agreement.

5. The sum of all payment obligations of the Administration and Security Trustee pursuant to paragraphs 1-3 and § 9 shall be limited to the value of the Trust Assets at the time of payment.

§ 9
Fulfillment of claims in the Security Event

1. The fulfillment of due claims of the Beneficiaries or of the Beneficiaries named by the respective Beneficiary to the Company shall be effected by payment to the respective Beneficiary from the individual Secondary Account balance.

2. Payment shall be made directly by the Administration and Security Trustee after deduction of any taxes and duties payable at the time of payment in accordance with statutory obligations and other costs and expenses of the Administration and Security Trustee that are reimbursable under this agreement, and reduced by any expenses incurred for the period prior to payment and not yet allocated, i.e. expenses not yet taken into account in the Secondary Account balances, in accordance with § 11 below.

3. If the equivalent value of the respective individual Secondary Account balance is not sufficient to satisfy the claims due to the respective Beneficiary, the Administration and Security Trustee is not entitled to settle this shortfall by making withdrawals from the individual Secondary Account balances of other Beneficiaries, and shall only be obliged to pay the respective Beneficiaries or the persons named by them as Beneficiaries to the Company an amount equal to the equivalent value of the individual Secondary Account.

4. Prior to the occurrence of a Security Event pursuant to § 7, the Beneficiaries may not assert any direct claims against the Administration and Security Trustee.

5. Payment to the parties involved in the Security Event shall only be made after the respective claims have been clarified.

§ 10
Appropriation of surplus

A surplus is the positive difference between the value of the Employees' shares in the fund assets on the valuation date and the capital components promised by the Company on the same date. Surpluses from the Trust Assets shall benefit the Beneficiaries. Surpluses resulting from the departure of previous Beneficiaries without the occurrence of a pensionable event and without the need to maintain a vested entitlement shall be repaid to the Company. Surpluses do not arise insofar as the Company will offset expenses incurred by it within the framework of the trust solution. This also applies to pro rata contributions to the Pension Security Association (Pensionssicherungsverein a. G.) if and as long as the Company claims reimbursement. The conditions set out in Section 3 (5), last subparagraph, apply to the payment of a surplus to the Company.

§ 11
Expense reimbursement

All provisions relating to expense reimbursement are contained in a separate remuneration agreement (Appendix 5 to the Trustee Agreement).

§ 12
Information obligations of the Administration and Security Trustee

1. At the end of each financial year of the Company, the Administration and Security Trustee shall, without being requested to do so, inform the Company of the results of the trust administration and provide it with a list of the Trust Assets certified by an auditor of his

choice. In doing so, the Administration and Security Trustee shall also account for the fact that the Trust Assets have been managed in accordance with the contractually agreed provisions. The list and the report should be brought to the attention of the Trustor in the first quarter after the end of the fiscal year.

2. The list of relevant Trust Assets must show, in particular, the individual Secondary Account balances of the respective Beneficiaries.

3. At the request of the Company, the Administration and Security Trustee shall also provide an asset list in accordance with paragraphs 1 and 2 above during the year. The Administration and Security Trustee shall ensure that the Secondary Account balances are maintained on a daily basis and that they can prepare and transmit the requested asset lists on a daily basis.

4. The Company shall have the right to audit the administration and Security Trustee once a year, after giving prior written notice, in terms of content and arithmetic. The audit shall be carried out by Employees of the Company and/or a member of the auditing or tax consulting profession commissioned by the Company. In justified exceptional cases, the Company may have special audits carried out in the same manner.

5. If an audit or special audit within the meaning of paragraph 4 above does not reveal any irregularities in terms of content and/or calculation, all rights under paragraph 4 above shall be exercised at the expense of the Company, otherwise at the expense of the Administration and Security Trustee. In any case, the interests of third parties worthy of protection, in particular their right to informational self-determination, as well as general laws must be observed.

6. The Administration and Security Trustee shall forward to the Company, without being requested to do so, the report of the members of the auditing or tax consulting profession commissioned by them on their activities and on the contractual management of the trust property.

§ 13
Liability

1. The Administration and Security Trustee shall perform its tasks and contractual obligations with the diligence of a prudent businessman. Neither party shall be liable to the other party for the selection and any fault of other third parties not belonging to the Metzler Group who are engaged by mutual agreement in accordance with § 4 (2) sentence 2. The Administration and Security Trustee shall be liable within the scope of its material duties and in the event of injury to life, limb, or health for the fault of its organs, Employees, and vicarious agents. In the case of acts or omissions relating to ancillary contractual obligations, the liability of the Administration and Security Trustee and its vicarious agents shall be limited to intent and gross negligence as well as typically foreseeable damage.

2. The Company fully indemnifies the Administration and Security Trustee against all claims, costs, expenses, and other claims resulting from or in connection with the replacement of the trust property in accordance with § 3 (2).

§ 14
Term

1. The contracting parties agree that this Trustee Agreement shall take effect upon signature and that, upon signature, it shall replace the Trustee Agreement between the contracting parties in the version dated October 22, 2020, with all annexes and subsequent amendment agreements and annexes. It is hereby clarified that the Investment Guidelines (Annex 2) in the version attached hereto have already been adopted by the Investment Committee at its meeting on January 20, 2018, and will apply with effect from January 2, 2019.

2. This Trustee Agreement shall end as soon as all claims of all Beneficiaries or of the Beneficiaries named by the respective Beneficiary vis-à-vis the Company have been satisfied in full or, if the Trust Assets are insufficient for this purpose, the Trust Assets have been completely used up. The above § 10 shall apply mutatis mutandis to the use of any surpluses.

3. The Trustee Agreement may be terminated by the Company in writing with three months' notice. Termination is only permissible if the Company either proves that a sufficiently qualified successor trustee is available who undertakes vis-à-vis the Company within the framework of a contract in favor of third parties (with the Beneficiaries as third parties) within the meaning of Section 328 German Civil Code to manage and secure the Trust Assets as a dual trustee in accordance with this Trustee Agreement, or proves that sufficiently qualified Administration and Security Trustees are available who also undertake to manage and secure the Trust Assets within the framework of a contract in favor of third parties in accordance with this Trustee Agreement. The termination must be accompanied by a confirmation from an auditor who is a partner in a German international auditing firm that the successor trustee is sufficiently qualified and by a confirmation from a lawyer that the dual trustee function is guaranteed, in particular with regard to the earmarking of the assets.

4. The Company has an extraordinary right of termination if the Administration and Security Trustee and/or Metzler Pension Management GmbH is sold to a third party. A sale within the meaning of the preceding sentence does not exist if and to the extent that changes in the ownership structure of Metzler Trust and/or Metzler Pension Management GmbH occur as a result of restructuring within the Metzler Group.

5. The Administration and Security Trustee may terminate this Trustee Agreement in writing with six months' notice. Paragraph 3 of this § 14 shall apply mutatis mutandis, with the proviso that the Administration and Security Trustee must provide evidence of a sufficiently qualified successor dual trustee or Administration and Security Trustee in the manner described in paragraph 3 of this § 14. The Company may not reject the respective qualified successor Trustee without good cause. In particular, there is no good cause if the qualified Trustee(s) assumes the fiduciary task on terms other than those set out in the Trustee Agreement, provided that this does not jeopardize the security purpose within the meaning of § 5. However, a valid reason shall be deemed to exist if the appointment of the respective qualified Trustee would lead to a significant increase in the economic costs of trust administration compared to the present contractual relationship.

   If the Company rejects the initially appointed trustee, the Administration and Security Trustee may appoint another trustee. If the Company does not appoint one of the nominees or a third party as a substitute trustee within one month of the appointment of a second substitute trustee in a manner that satisfies the requirements of paragraph 3, the Administration and Security Trustee shall be entitled to terminate the agreement without regard to the requirements of paragraph 3. After termination, the Administration and Security Trustee is entitled and obliged to deposit the Trust Assets, including a final statement of claims, with a public depository for the Beneficiaries, excluding the right of redemption.

6. In the event of termination of the Trustee Agreement, the Administration and Security Trustee shall, at the request of the Company, transfer the Trust Assets, as well as documents, data, and service specifications, in an orderly manner to the successor trustee(s) by the end of the Trustee Agreement at the latest.

   The contracting parties undertake to amend this agreement, where necessary and possible, with effect for the Beneficiaries, insofar as this appears necessary during its term to maintain or improve insolvency security and insofar as this does not entail an unreasonable additional financial burden for the contracting parties. This also includes agreeing on an alternative security model if this leads to an improvement in insolvency protection.

   The contracting parties further agree that the essential basis for this agreement is the possibility of offsetting pension liabilities in the Company's balance sheet against the Trust Assets by transferring assets to a Trustee. If this possibility is no longer available in the future under the accounting guidelines applicable to the Company, in particular IAS/IFRS, or if it becomes subject to a condition that did not previously exist, both contracting parties shall attempt to reach a new agreement by mutual consent. The adjustment may also consist of a mutual termination of the trust relationship.

§ 15
Data protection

The Company is responsible for the legality of the transfer of data to the Trustee. Only pseudonymized data will be transferred to the Trustee for the purpose of providing the services under this agreement. The parties agree that if, in the course of the plausibility check, the Trustee exercises its right under Appendix 3, paragraph 5, and requests evidence and documents from the Company in addition to pseudonymized reimbursement lists, which requires the transmission of personal data, the parties shall immediately conclude a data processing agreement in accordance with the GDPR.

§ 16
Final provisions

1. The Trustee Agreement is subject to the laws of the Federal Republic of Germany.

2. All communications under this Trustee Agreement shall be addressed as follows:

   a) To the Company:
   Henkel AG & Co. KGaA
   Henkelstraße 67
   40589 Düsseldorf

   b) To the Administration and Security Trustee:
   Metzler Trust e. V.
   Untermainanlage 1
   60329 Frankfurt

If written form is required for communications between the contracting parties, they must be sent by registered mail with return receipt or by courier with confirmation of receipt.

3. This Trustee Agreement, together with any annexes, contains all agreements and declarations of the contracting parties with regard to the subject matter of the Trustee Agreement. All agreements made between the contracting parties prior to the conclusion of this Trustee Agreement are superseded by the conclusion of this Trustee Agreement and are hereby replaced.

4. Contract amendments that do not affect the security interests of the Beneficiaries shall be made in consultation between the Company and the Administration and Security Trustee without the consent of the Beneficiaries being required. Any transfer of rights and obligations under this agreement by the Administration and Security Trustee to another company, including those belonging to the Metzler Group, requires the prior written consent of the Trustor. If a transfer of rights and obligations to a company belonging to the Metzler Group is intended, the Trustor shall not refuse its consent if and to the extent that the transfer does not conflict with any legitimate interests of the Trustor. Legitimate interests include, among other things, the default risk of the Administration and Security Trustee due to insolvency.

5. Amendments and additions to this Trustee Agreement, including this provision, must be made in writing to be legally effective. There are no side agreements.

   The contracting parties agree that amendments to Annexes 1, 2, and 4 may be made by the Trustor even without the consent of the Administration and Security Trustee. If the Trustor amends one or more of these annexes, it shall notify the Administration and Security Trustee thereof in good time.

6. Should any provision of this Trustee Agreement be wholly or partially invalid, this shall not affect the validity of all other provisions of this Trustee Agreement. The contracting parties undertake to replace the invalid provision with a valid provision that comes as close as possible to the economic purpose pursued by the contracting parties with the invalid provision. The same shall apply in the event of a contractual loophole or a significant change in the relevant business basis underlying this Trustee Agreement.

Düsseldorf,

Henkel AG & Co. KGaA

_____

Frankfurt am Main,

Metzler Trust e. V.

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Appendixes:
Appendix 1: List of Pension Scheme Rules for Employees of Henkel AG & Co. KGaA
Appendix 2: Investment Guidelines
Appendix 3: Description of Services
Appendix 4: Guidelines for advisory board activities
Appendix 5: Compensation agreement

Appendix 1 – Pension Scheme Rules for Employees of the Henkel Group, where applicable:

1. Henkel Pension Scheme Rules for Employees of Henkel KGaA, as amended

2. Works agreements on the Company Pension Scheme, as amended

3. Works agreement No. 2007-07 on the introduction of AV 2007
   Company Pension Scheme in its currently valid version

4. Deferred Compensation Benefit Plan in its currently valid version without signatures

5. Henkel Pension Scheme Rules for Employees of Henkel AG & Co. KGaA, as amended, without signatures (AV 2004)

6. General works agreement on Company Pension Schemes in its currently valid version (AV 2004)

7. Spokesperson committee agreements on Company Pension Schemes in their currently valid version

8. General Spokesman Committee Agreement on Company Pension Schemes of Henkel AG & Co. KGaA, as amended (AV 2004)

9. Henkel Pension Plan AV2011, as amended

10. General works agreement on Company Pension Schemes AV2011, as amended

11. General Works Council Agreement on Company Pension Schemes AV2011, as amended

12. Overall commitment on Company Pension Schemes AV2011, as amended

13. General commitment on the Company Pension Scheme of Henkel IP & Holding GmbH, as amended

14. General works agreement on the "Improvement of the Company Pension Scheme" ("BAVo") in its currently valid version

15. Pension plan for Employees of Henkel AG & Co. KGaA, as amended, without signatures

16. General Works Council Agreement on the "Improvement of Company Pension Schemes" ("BAVo") in its currently valid version

17. Overall commitment on the improvement of Company Pension Schemes (BAVo) in its currently valid version

18. Pension plan for Employees of IP & Holding GmbH, as amended, without signatures
19. Deferred Compensation Benefit Plan for executives 2006, as amended.

20. Pension plan for Employees of Schwarzkopf & Henkel Production Europe GmbH & Co. KG, as amended, without signatures

21. Executive Board pension provisions (lump sum component) in their currently valid version without signature

Appendix 2 NEW - Investment Guidelines

Preamble

The Company and the Trustee agree that the Company is a professional customer within the meaning of Section 67 of the German Securities Trading Act (WpHG), as amended, and that the protective provisions of the WpHG for private customers therefore do not apply to it. The Trustee shall acquire securities on a fiduciary basis with the funds transferred to it on the instructions of the Company. In doing so, the Company shall ensure that the contributions are invested in accordance with an investment model. The Company shall select individual securities independently. Upon written request by the Company, the Trustee shall exchange selected securities and replace them with other securities newly selected by the Company. The Trustee shall not provide any advisory or other services to the Company or the Beneficiaries if and to the extent that such services are not expressly mentioned in the Trustee Agreement as services to be provided by the Trustee. In particular, neither the Trustee nor any company affiliated with it guarantees a specific investment success or the achievement of any targeted return targets or parameters. Liability for the occurrence of a specific investment success or the achievement of any targeted return targets or parameters is therefore excluded.

The above statements also apply in favor of the Bank by way of a genuine contract in favor of third parties (Section 328 of the German Civil Code).

Principle

Henkel AG & Co. KGaA and other affiliated companies (hereinafter collectively referred to as "Henkel") grant their Employees benefits in the event of certain events in accordance with the Henkel Pension Scheme Rules or in accordance with the Pension Scheme Rules applicable to the respective affiliated companies, which correspond to the standard of the Henkel Pension Scheme Rules (hereinafter collectively referred to as the "Pension Scheme Rules"). The Pension Scheme Rules provide that a certain amount (Makeup Contribution) is accumulated in a Secondary Account for each entitled Beneficiary and that its performance is recorded. The equivalent value of the Makeup Contributions paid, including performance, represents the pension assets.

The investment policy for the pension assets is based on Henkel's guidelines. Henkel has commissioned the advisory board of Metzler Trust e. V., which it appoints, to determine the investment policy. Against this background, the advisory board is responsible for the ongoing adjustment of the Investment Guidelines, which essentially reflect the investment policy.

Asset management is carried out by Metzler Trust e.V. Metzler Trust e.V. commissions Metzler Asset Management GmbH with the investment of assets, which is to be carried out by the latter in the form of active asset management. Metzler Trust e. V. is obliged to observe the Investment Guidelines and to ensure that its agents comply with them.

§ 1
Investment of pension assets

1. The investment is made in open-ended special AIFs with fixed investment conditions within the meaning of Section 1 (4) and (6) sentence 1 in conjunction with Section 284 of the German Capital Investment Code (KAGB), which are launched by Metzler Asset Management GmbH as a capital management company within the meaning of Section 1 (14) of the KAGB.

2. The investment is initially made in a special AIF. It is intended to form a further special AIF at a later date.

3. Investments pursuant to § 5 of these guidelines are made in open-ended public investment funds within the meaning of Section 1 (4) and (6) sentence 2 in conjunction with Chapter 2 of the KAGB, which are launched by Metzler Asset Management GmbH or affiliated companies as capital management companies within the meaning of Section 1 (14) of the KAGB.

§ 2
Investment policy for pension assets

1. The investment policy for pension assets is to invest 50% of the assets, weighted according to asset classes, in fixed-income securities and 50% in equities.

2. Deviations in asset allocation are possible within the framework of active asset management up to a maximum of 70% in equities and without limitation in fixed-income securities.

3. The following investment policy is pursued for the equity asset class: 30% investment in European equities and 70% in non-European equities (including Eastern Europe).

4. The following investment policy is pursued for the fixed-income securities asset class: 24% investment in European bonds and 76% in global bonds, including Europe.

5. Deviations in the regional selection of the equity asset class are possible within the scope of active asset management per region up to a maximum of 10% of the fund's assets.

§ 3
Investment universe

1. In order to implement the investment policy, the Special AIF must comply with the applicable regulatory and contractual investment restrictions. Derivatives may be used to optimize portfolio management.

2. The investment universe and the associated investment restrictions are reviewed at regular intervals by the advisory board with regard to their effectiveness and, if necessary, adjusted accordingly in consultation with the Trustee.

3. The Trustee assures that the investment funds used for the pension assets meet the requirements set out in section 1.

§ 4

Benchmark

1. For the asset class equities, the benchmarks used for performance measurement are the MSCI Europe Net. TR Index (30%), the MSCI USA Net. TR Index (30%), the MSCI Emerging Markets Net. TR Index (20%), and the MSCI Pacific Net. TR Index (20%).

2. For the fixed-income securities asset class, the performance benchmarks are 59% ICE BofAML Global Government 1-10 Year Index Hedged in EUR, 24% ICE BofAML Euro Corporate Index, 12% ICE BofAML US Corporate Index Hedged in EUR and 5% ICE BofAML US Emerging Markets External Sovereign Index Hedged in EUR.

3. The above benchmarks also apply to the determination of performance (performance benchmark).

§ 5
Special investment policy and investment universe after reaching the age of 58 (from January 1, 2015, after reaching the age of 60) and in the event of the transfer of due, individual pension assets

1. In order to minimize volatility, upon reaching the age of 58, 20% of the Employees' individual notional shares in the special AIF within the meaning of § 3 existing at the time of reaching the age of 58 are transferred each year to a securities fund with a value preservation concept and a value preservation floor. Ongoing Makeup Contributions within the meaning of the Pension Scheme Rules will only be invested in this value preservation fund from this point on ("reallocation"). In the event of early retirement before the age of 58, the reallocation will take place at the time of early retirement.

   With effect from January 1, 2015, the age of 58 will be replaced by the age of 60. If reallocations have already taken place at the age of 58 or earlier in accordance with paragraph 1, these Employees or former Employees are not affected by the change to the age of 60.

2. When transferring due individual pension assets, the investment policy is to avoid volatility. To this end, 100% of the assets are invested in investment funds which, in accordance with their investment policy, only invest in short-term fixed-income securities and money market instruments within the meaning of Section 194 of the German Investment Code (KAGB).

3. With effect from January 1, 2015, in the case of a purely Employee-financed Company Pension Scheme ("deferred compensation"), the reallocation pursuant to clause 1 shall apply upon reaching the age of 60, unless otherwise agreed in advance.

§ 6
Amendment of these Investment Guidelines

Amendments to the Investment Guidelines may only be made by the advisory board established by Henkel.

Appendix 3 – Description of Services

1. Legitimacy

In order to verify the Beneficiary of the open trust account, the trustor shall provide Metzler Trust e. V. with the identification documents required to open an account (e.g., extract from the commercial register; copies of identity cards). The trustor shall immediately notify the trustees in writing of any changes to their name, address, or legal form.

2. Open trust account

The status of an account/securities account as an open trust account/securities account cannot be revoked. In the event of seizure, Metzler Trust e. V. will inform the seizing creditor of the status as an open trust account/securities account.

Metzler Trust e.V. will not assert any right of set-off or any right of pledge or retention in the case of an open trust account/securities account, unless this is due to claims that have arisen in relation to the open trust account/securities account itself.

3. Separate Securities Accounts

The share certificates issued by Metzler Asset Management GmbH for the money invested in special funds by Metzler Trust e. V. will be held and managed by Metzler Trust e. V. in a separately opened securities account. For the Beneficiaries, Metzler Trust e. V. will set up dependent securities accounts (pro forma securities accounts) in accordance with the instructions and information provided by the Trustor and manage the shares in the special fund attributable to them.

If necessary, additional pro forma securities accounts will be set up for each Beneficiary if the holdings must be kept separate for legal or contractual reasons. The book entries will be made with seven decimal places. However, all obligations arising from the custody and management of securities and the management of securities accounts relate exclusively to the respective legally independent securities account.

No business relationship, in particular no custody account relationship, is established with the Beneficiaries. The Beneficiaries have no rights to information vis-à-vis Metzler Trust e. V. No income is distributed and no annual tax certificates are issued for the pro forma securities accounts of the Beneficiaries. Metzler Trust e. V. does not participate in determining the basis for tax treatment in the event of the dissolution and sale of shares from a pro forma securities account.

4. General procedure

The trustor submits files in a format specified by Metzler Trust e. V. containing the information about Beneficiaries required to open a pro forma securities account. This is the personnel number or another unique identifier and the date of birth. Upon request, Metzler Trust e. V. also stores the last name and first name of the Beneficiary, which are used to verify the plausibility of lists or online advertisements.

The trustor submits purchase orders in a format specified by Metzler Trust e.V.

Metzler Trust e. V. orders share certificates in the special fund based on the total amount of all individual orders. After Metzler Asset Management GmbH has calculated the price for the order date, Metzler Trust e. V. settles the purchase for the full number of shares for the securities account on the closing date, which is the same as the order date, and with a two-day value date

and debits the equivalent amount from the current account. A prerequisite for the execution of purchase orders by Metzler Trust e. V. is that there are sufficient funds in the account on the value date. Any fractional shares and, if applicable, price differences due to subsequent orders on a past order date will result in a difference between the pro forma securities account and the actual securities account. These must be covered by direct orders.

The trustor shall also issue sell orders in a legally binding manner in a file format specified by Metzler Trust e. V. Buy orders and sell orders are not offset.

5. Procedure for reimbursement payments

The Company shall be reimbursed for payments made to the Beneficiaries upon request. To this end, the Company shall send the Trustee a securities order. The contracting parties agree that the securities order shall be released by the Trustee automatically and without further review in accordance with the deadlines agreed with the Company and its Beneficiaries.

The contracting parties agree that each payment will be reimbursed via a separate securities order; payment plans will not be honored.

The proceeds of the sale shall be automatically transferred exclusively to the Company's reference account.

In the event of a reimbursement request (securities order) from the Company, the Trustee is not obliged but entitled to request proof, e.g., in the form of a written statement from the Company (notice of benefits, remuneration statement, or proof of payment). In the Trustee's view, the proof must clearly show the amount, the payee, and the date of payment.

The Trustee may carry out random plausibility checks. Furthermore, the Trustee is free to request a confirmation of receipt from the Beneficiary or confirmation from an auditor in individual cases.

The contracting parties agree that the Company shall provide the Trustee with a reimbursement list at the end of each calendar year, showing the reimbursement payments made. The reimbursement list shall be supplemented by the Company with the additional payment information required by the Trustee and signed. The reimbursement list shall be submitted to the Trustee immediately.

The reimbursement list must show the amount, the payee, the payee's account details, and the date of payment to the Beneficiary. The reimbursement list must be signed by the Company and submitted immediately after the end of each calendar year.

6. Reference account

Account holder: Henkel AG & Co. KGaA

IBAN: DE32300700100227240900

BIC DEUTDEDDXXX

Bank/Location: Deutsche Bank Düsseldorf

7. Communication

All communication and exchange relating to the pro forma securities accounts maintained for the Beneficiaries shall take place exclusively via the upload/download of files using an SSL-encrypted Internet application provided by Metzler.

The trustor receives access to an online system from Metzler for regular turnover and portfolio queries regarding the Beneficiaries. This SSL-encrypted internet application broadly comprises the following functions:

- Beneficiary securities account: This function includes searching for and selecting Beneficiaries as well as viewing their turnover and portfolio data.

- Portfolio query: The portfolio query allows you to view and download portfolios at the overall portfolio and individual portfolio level on any given date.

- Sales query: This function allows you to query and download sales for specific periods at the overall portfolio and individual portfolio level.

- User management: This allows the Trustor to create and manage users.

8. Provision of actuarial documents

The Company shall send the Trustee the current actuarial report or a copy thereof for the obligations concerned on an annual basis. If no actuarial report is prepared, the Company shall provide a list of the Beneficiaries.

Upon the occurrence of a Security Event, the Company shall immediately provide the Trustee with all necessary information. The claim of the Beneficiaries in the event of a Security Event must be proven by means of an extract from an actuarial report with a reporting date on the date of the Security Event.

9. Provision of data for the administrative management of personal data and for asset investment and asset management

The trustor undertakes to provide Metzler Trust e. V. with the data necessary for the proper performance of its tasks in the form requested by Metzler Trust e. V. The exchange of information and data shall take place via the data interfaces specified by Metzler Trust e. V. In all other respects, the agreement concluded between the contracting parties on the processing of personal data shall apply.

10. IT concept interface (description of data transfer and data format)

The interface description in its current form, as agreed between the Company and the Trustee, shall be valid. Changes to the interface description shall be made by assigning a consecutive version number. No amendment agreement to the Trustee Agreement between the contracting parties is required to change the interface description; only a written notification of the currently valid version is required. The contracting parties must reach a written agreement on the currently valid version.

Appendix 4 – Guidelines for the activities of the Advisory Board of Metzler Trust e. V., Frankfurt

§ 1
Composition of the Advisory Board

1. The Advisory Board appointed by Henkel AG & Co. KGaA and the German companies affiliated with Henkel AG & Co. KGaA listed in the **Appendix** (hereinafter collectively referred to as the "Trustors") consists of a total of 8 members, composed as follows:

   - One member is appointed to the Advisory Board by the Works Council of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site.
   - One member is appointed to the Advisory Board by the Henkel AG & Co. KGaA Works Council at the Düsseldorf-Holthausen site.
   - One member is jointly appointed by the works councils of the German companies affiliated with Henkel AG & Co. KGaA.
   - One member is jointly appointed to the Advisory Board by the Employee representative committees of the German companies affiliated with the company.
   - Four members are appointed to the Advisory Board by Henkel AG & Co. KGaA; two of the four members should come from the group of affiliated German companies.

2. Only persons who are employed by Henkel AG & Co. KGaA or one of the companies listed in the **appendix** may be members of the Advisory Board. The employment relationship must have existed for at least 3 years prior to taking office.

§ 2
Chair

1. The Advisory Board is chaired by a member appointed by Henkel AG & Co. KGaA. Henkel AG & Co. KGaA will appoint the chairperson.

2. The vice-chair shall also be a member appointed by Henkel AG & Co. KGaA. The vice-chair shall represent the chair in the event of his or her absence.

3. The chairperson represents the advisory board externally, in particular vis-à-vis Metzler Trust e. V. (hereinafter referred to as the "Trustee"), e.g. in the investment committee. The chairperson also represents the advisory board vis-à-vis the Trustor.

4. In urgent cases, the chairperson is authorized to approve provisional actions by the Trustee that require the consent of the Trustor due to contractual or legal provisions. A resolution on the approval must be passed at the next meeting of the advisory board.

5. The chairperson is obliged to check pension payments already made by the Trustor, to countersign the relevant evidence and then forward it to the Trustee for reimbursement. The chairperson shall approve payments from the pension fund of Henkel AG & Co. KGaA or from trust assets transferred by the companies listed in the **appendix**, including income, but excluding payments in connection with the investment of the trust assets or to cover the costs of their administration. Approval shall be refused if and to the extent that the

payment is not in accordance with contractually agreed or statutory provisions. The Chairman is entitled to delegate the obligation to review payments to Employees of the Trustor in written agreement with the Trustee if and to the extent that it is ensured that at least two Employees of the Trustor carry out the payment review ("dual control principle"). Henkel's internal guidelines on authorization rights are not affected by this guideline.

§ 3
Term of office

1. The term of office of the Advisory Board members is two years. Reappointment is permitted.

2. The term of office of each member shall automatically end at the time when their employment relationship with Henkel AG & Co. KGaA or one of the companies listed in the **appendix** ends. The body responsible for appointing the departing member (company, works council, spokespeople's committee) shall immediately appoint a replacement member.

3. Advisory board members who, for whatever reason, no longer wish to perform their duties shall be relieved of their duties as soon as possible. The body responsible for the appointment (company, works council, spokespeople's committee) shall appoint a replacement member at the same time as the dismissal. The same applies in the event that a member is no longer able to perform their duties, e.g. due to illness.

§ 4
Internal rules, decision-making

1. The advisory board shall be convened in writing by its chairperson.

2. The advisory board shall meet as often as necessary to fulfill its duties. It shall meet at least once every six months.

3. The advisory board shall constitute a quorum if half of all members participate in the decision-making process. Written, telex, and telephone resolutions shall be permissible if no member objects to such a resolution.

4. Each advisory board member has one vote. The advisory board decides by a simple majority of the votes cast. Abstentions are not counted. In the event of a tie, the chairperson of the advisory board has the casting vote.

5. Minutes shall be taken of the meetings of the Advisory Board and of the decisions taken by the Advisory Board outside of meetings, which shall be signed by the chairperson and sent to all members of the Advisory Board.

6. In all other respects, the advisory board may adopt its own rules of procedure.

§ 5
Tasks and rights of the advisory board

1. The advisory board shall monitor compliance with the Investment Guidelines for the Trust Assets transferred to the Trustee. To this end, the advisory board may at any time request

information from the Trustee on all matters relating to the investment of assets, in particular with regard to the use of funds and the control of the use of funds and may also obtain such information itself; in particular, it may inspect and examine the books and records of the Trustee. The Advisory Board may also commission individual members or, if necessary, special experts at the expense of the Trustors to carry out this audit.

2. The Advisory Board determines the investment policy. In this respect, it is responsible for the Investment Guidelines. Henkel AG & Co. KGaA shall be consulted before any change is made to the Investment Guidelines.

3. The advisory board is obliged to inform the trustors in writing at least once a year about the trustors' investments and its activities. The written information may also include a report by the Trustee on its activities.

4. The advisory board jointly represents the trustors on the investment committee. There, it performs its duties with regard to investment policy.

5. The advisory board is not bound by instructions.

§6
Remuneration

The members of the Advisory Board shall not receive any remuneration for their activities. Expenses and costs shall be reimbursed to the members by the Trustors upon presentation of receipts.

§7
Confidentiality

Each member of the Advisory Board is obliged to treat data and information about matters that come to their knowledge through their work on the Advisory Board as confidential and not to disclose it to third parties. There shall be no breach of the duty of confidentiality if the Advisory Board fulfills its information obligations in accordance with this guideline or if Advisory Board members who have been delegated to the Advisory Board by a works council or a spokesmen's committee provide information if and to the extent that they are obliged to do so in accordance with the Works Constitution Act or the Spokesmen's Committee Act.

Appendix 5 NEW - Remuneration agreement/expenses

1. One-time remuneration
Metzler Trust e. V. shall receive a one-time remuneration of EUR 15,000 for preparing the necessary contracts for all Henkel companies.

2. Trust remuneration
For the ongoing fiduciary safeguarding and administration of the assets securing the claims under the pension plan (trust assets), Metzler Trust e. V. shall receive a flat-rate annual remuneration of

0.025% p.a. of the trust assets

of the respective Henkel companies, up to a maximum of EUR 40,000 p.a., minimum EUR 25,000 p.a., plus VAT.

After consultation with Henkel, the trust is also entitled to reimbursement of any extraordinary expenses incurred in fulfilling its obligations under the Trustee Agreement.

Costs incurred in the event of insolvency by third parties commissioned to handle the liquidation, as well as other costs and expenses incurred by third parties commissioned in agreement with Henkel, shall either be charged directly to the Trust Assets or invoiced directly to Henkel.

3. Custody fee
The Trustee receives remuneration (custody fee) of 0.01% p.a. of the Trust Assets for managing the trust account and trust deposit account.

The custody fee is borne by the Company.

4. Service fee for managing Secondary Accounts
The Trustee shall receive remuneration (service fee) amounting to 0.02% p.a. of the Trust Assets for the administration, segmentation, and reporting of the assets.

The service fee is borne by the Company.

5. Tax expenses
The Trustee is entitled to charge tax expenses incurred as a result of a default by the Trustor following the latter's insolvency (occurrence of the Security Event) directly to the Trust Assets.

6. Further remuneration
Otherwise, the remuneration specified in Annexes 3 and 5 to the framework agreement of MI Fund 328, as amended, shall apply.

7. Note
All remuneration is subject to statutory value added tax, if applicable.

The remuneration referred to in sections 2-4 shall be settled quarterly in arrears based on the average value of the trust/special fund, which is calculated from the month-end values of the last preceding quarter. The remuneration shall be deducted directly from the special fund on a quarterly basis.

Annex 18(4).g – Asset Transfer Agreement with Henkel Sicherungs-Treuhand e.V.

Annex 18(4).g – Asset Transfer Agreement with Henkel Sicherungs-Treuhand e.V.

Transfer Agreement
for the Transfer of Trust Assets

between

Henkel AG & Co. KGaA, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724, with business address at Henkelstraße 67, 40589 Düsseldorf ("**Henkel KGaA**")

and

Henkel Sicherungs-Treuhand e. V., registered in the register of associations (*Vereinsregister*) of the local court of Düsseldorf under VR 9491, with business address at Henkelstraße 67, 40589 Düsseldorf ("**Sicherungs-Treuhand**")

and

Henkel Consumer Brands GmbH, registered in the commercial register of the local court of Düsseldorf under HRB 85515, with business address at Henkelstraße 67, 40589 Düsseldorf ("**HCBCo**")

and

Henkel Adhesive Technologies GmbH, registered in the commercial register of the local court of Düsseldorf under HRB 91827, with business address at Henkelstraße 67, 40589 Düsseldorf ("**HATCo**"; referred to collectively with HCBCo as the "**BUCos**," and the BUCos collectively with Henkel KGaA and Henkel Trust being referred to as the "**Parties**," and each individually as a "**Party**").

Preamble

(1) Henkel KGaA and the domestic and foreign subsidiaries that are directly and indirectly dependent on it (referred to collectively as the "**Henkel Group**") are one of the world's leading corporate groups in the consumer goods and adhesives industry. HATCo and HCBCo are 100% subsidiaries of Henkel KGaA. Henkel KGaA as the controlling company and parent company and HATCo and HCBCo as the respective dependent company and subsidiary company are engaged in a profit transfer agreement within the meaning of Section 291 para. 1 sentence 1 of the German Stock Corporation Act (*Aktiengesetz*, "AktG") and an income/sales tax group.

(2) The operational activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the respective associated assets and liabilities of Henkel KGaA are to be transferred to HCBCo and HATCo as acquiring legal entities in each case by way of a hive-down for absorption pursuant to Section 123 para. 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (in each case a "**Hive-Down**," the joint contractual agreement concluded in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "**UmwStG")**. The business units to be transferred according to the more detailed specification of the Hive-Down Agreement are referred to hereinafter as "**HCB Business Unit**" and "**HAT Business Unit**" and collectively as "**Business Units to be Hived Down**." The hive-down effective date shall be January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"), and the Closing Balance Sheet Date within the meaning of Section 125 sentence 1 and Section 17 para. 2 UmwG shall be December 31, 2025, 24:00 hours. The respective Hive-Down shall become effective upon entry in the commercial register of Henkel KGaA (the "**Closing Date**").

(3) Immediately after the Hive-Down takes effect, HCBCo and HATCo will each lease back the HCB Business Unit or the HAT Business Unit, respectively, transferred to them under the Hive-Down by way of a business lease within the meaning of Section 291 para. 1 no. 3 AktG to Henkel KGaA (in each case a "**Business Lease**"; the respective contract underlying the Business Lease in each case the "**Business Lease Agreement**"). After termination of the Business Lease Agreements, the acquiring legal entities will

each conduct their business activities in their own name and for their own account as subsidiaries and under the strategic management of Henkel KGaA.

(4) As a result of the respective Hive-Down, the employment relationships of active employees of the Business Units to be Hived Down shall be transferred, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, BGB) and in accordance with the more detailed specification of the Hive-Down Agreement, to HCBCo for the HCB Business Unit ("**HCB Transfer of Business**"; the employees transferring as part of the HCB Transfer of Business are referred to as the "**Transferring HCB Employees**") and to HATCo for the HAT Business Unit ("**HAT Transfer of Business**"; the employees transferring as part of the HAT Transfer of Business are referred to as the "**Transferring HAT Employees**"). These employees will then be immediately transferred back to Henkel KGaA pursuant to Section 613a BGB as a result of the Business Leases.

(5) Henkel KGaA and Sicherungs-Treuhand have entered into two Trustee Agreements for the establishment of two sets of CTA trust assets for the securing of Working Time Accounts Credits within the meaning of § 1(8) of the Trustee Agreement Old or, as applicable, paragraph (1) of the preamble to the Trustee Agreement New (in each case as defined below) within the framework of what is referred to as the block model for partial retirement work within the meaning of Section 2 (2) of the German Partial Retirement Act (*Altersteilzeitgesetz*, "AltTZG") ("**Working Time Account Credits**"). These are (i) the Trustee Agreement of December 8, 2011, as last amended by the Agreement of October 10, 2025, which secures Working Time Account Credits of Transferring HCB Employees and Transferring HAT Employees who have already started a part-time retirement relationship before or on December 31, 2025, (the "**Trustee Agreement Old**") and (ii) the Trustee Agreement of October 10, 2025, which secures Working Time Account credits of Transferring HCB Employees and Transferring HAT Employees who start a part-time retirement relationship on January 1, 2026, and thus acquire working-time account credit for the first time (the "**Trustee Agreement New**"). The Trustee Agreement Old and the Trustee Agreement New are attached as **Annexes**.

(6) All Working Time Account Credits secured under the Trustee Agreement Old are referred to hereinafter as "**Working Time Account Credits Old**". The entire CTA Trust Assets held in trust by Sicherungs-Treuhand under the Trustee Agreement Old are referred to as "**Trust Assets Old**". In addition to the HAT Working Time Account Credits Old and the HCB Working Time Account Credits Old, as defined below, the Working Time Account Credits Old also include the Working Time Account Credits of

employees of Henkel KGaA from business units other than the Business Units to be Hived Down, plus Working Time Account Credits of other employees from other companies within the Henkel Group.

(7) All Working Time Account Credits secured under the Trustee Agreement New are referred to hereinafter as "**Working Time Account Credits New**". The entire CTA Trust Assets held in trust by Sicherungs-Treuhand under the Trustee Agreement New are referred to as "**Trust Assets New**". In addition to the HAT Working Time Account Credits New and the HCB Working Time Account Credits New, as defined below, the Working Time Account Credits New also include the Working Time Account Credits of employees of Henkel KGaA from business units other than the Business Units to be Hived Down, plus Working Time Account Credits of other employees from other companies within the Henkel Group.

(8) The Working Time Account Credits of Transferring HCB Employees that are secured under the Trustee Agreement Old are referred to hereinafter as "**HCB Working Time Account Credits Old**." The Working Time Account Credits of Transferring HCB Employees that are secured under the Trustee Agreement New are referred to as "**HCB Working Time Account Credits New**." The HCB Working Time Account Credits Old and the HCB Working Time Account Credits New are referred to collectively as "**HCB Working Time Account Credits**."

(9) The Working Time Account Credits of Transferring HAT Employees that are secured under the Trustee Agreement Old are referred to hereinafter as "**HAT Working Time Account Credits Old**." The Working Time Account Credits of Transferring HAT Employees that are secured under the Trustee Agreement New are hereinafter referred to as "**HAT Working Time Account Credits New**." The HAT Working Time Account Credits Old and the HAT Working Time Account Credits New are referred to collectively as "**HAT Working Time Account Credits**."

(10) Under the terms of the respective Business Lease Agreement, HCBCo and HATCo shall each declare an assumption of obligations with assumption of the obligation to perform in the internal relationship with regard to the obligations underlying the Working Time Account Credits in respect of the Transferring HCB Employees or Transferring HAT employees, respectively, as well as certain other employees ("**Assumptions of Obligations**"). Due to these Assumptions of Obligations, the obligations underlying the HCB Working Time Account Credits and HAT Working Time Account Credits shall also be the financial responsibility of HCBCo and HATCo, respectively, during the term

of the Business Lease and recognized in the balance sheets of HCBCo and HATCo, respectively.

(11) In order to establish two separate CTAs for HCBCo in each instance, on 3 March 2026, HCBCo and Sicherungs-Treuhand will conclude the trustee agreement attached as Annex 18(4)(c) to the Hive-Down Agreement for the securing of the HCB Working Time Account Credits Old ("**HCB Trustee Agreement Old**") and the trustee agreement attached as Annex 18(4)(d) to the Hive-Down Agreement for the securing of the HCB Working Time Account Credits New ("**HCB Trustee Agreement New**"). The HCB Trustee Agreement Old and the HCB Trustee Agreement New are referred to collectively as "**HCB Trustee Agreements**."

(12) In order to establish two separate CTAs for HATCo in each instance, on 3 March 2026 , HATCo and Sicherungs-Treuhand will conclude the trustee agreement attached as Annex 34(4)(c) to the Hive-Down Agreement for the securing of the HAT Working Time Account Credits Old ("**HAT Trustee Agreement Old**") and the trustee agreement attached as Annex 34(4)(d) for the securing of the HAT Working Time Account Credits New ("**HAT Trustee Agreement New**"). The HAT Trustee Agreement Old and the HAT Trustee Agreement New are referred to collectively as "**HAT Trustee Agreements**" and together with the HCB Trustee Agreements as "**BUCos Trustee Agreements**."

(13) In connection with the Hive-Down, this Asset Transfer Agreement transfers the beneficial ownership within the meaning of Section 39(2) no. 1 of the German Fiscal Code (*Abgabenordnung*, "AO") in conjunction with paragraph 20.06 sentence 1, paragraph 15.07 sentence 2 of the Federal Ministry of Finance (BMF) letter dated January 2, 2025, Federal Tax Gazette (BStBl.) I 2025, 92 (Transformation Tax Act Decree 2025) ("**Beneficial Ownership**") of Henkel KGaA of the Trust Assets Old attributable on a *pro rata* basis to the HCB Working Time Account Credits ("**HCB Trust Assets Old to be Transferred**") to HCBCo and of the Trust Assets Old attributable on a *pro rata* basis to the HAT Working Time Account Credits ("**HAT Trust Assets Old to be Transferred**") to HATCo. The HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred are referred to collectively as the "**Trust Assets Old to be Transferred**." Following these asset transfers, Sicherungs-Treuhand will no longer hold the HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred in trust for Henkel KGaA, but instead for HCBCo and HATCo, respectively, which thereby each acquire Beneficial Ownership of the HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred, respectively. As a result, for tax purposes the HCB Trust Assets

Old to be Transferred will at the same time be contributed to HCBCo and the HAT Trust Assets Old to be Transferred will at the same time be contributed to HATCo.

(14) The Trust Assets Old to be Transferred shall be transferred with retroactive economic effect to the Hive-Down Effective Date.

(15) The asset transfer of the Trust Assets Old shall take place in accordance with § 11a of the Trustee Agreement Old. The terms of the HCB Trustee Agreement Old and of the HAT Trustee Agreement Old are largely consistent with the terms of the Trustee Agreement Old and constitute equivalent security within the meaning of the Trustee Agreement Old. The equivalence of the security was confirmed by a statement of the law firm Hengeler Mueller Partnerschaft von Rechtsanwälten mbB. The amount of the HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred, respectively, shall be determined on the basis of an actuarial report to be prepared by an independent expert.

(16) The Trust Assets New consist exclusively of a third-party guarantee issued for the benefit of Sicherungs-Treuhand ("**Trust Assets New Third-Party Guarantee**"). After the Closing Date, such security shall be continued exclusively by means of a third-party guarantee, for the HCB Working Time Account Credits New under the HCB Trustee Agreement New and for the HAT Working Time Account Credits New under the HAT Trustee Agreement New.

(17) No third-party guarantees issued for the benefit of Sicherungs-Treuhand shall be transferred from the Trust Assets New as (future) Trust Assets under the HCB Trustee Agreement New or the HAT Trustee Agreement New, respectively. Pursuant to § 12(2) of the Trustee Agreement New, Sicherungs-Treuhand shall, in the amount of the HCB Working Time Account Credits New and the HAT Working Time Account Credits New, waive the security provided under the third-party guarantee by issuing a waiver. Henkel KGaA shall, in accordance with the more detailed provisions of § 2 of this Asset Transfer Agreement, provide Sicherungs-Treuhand with the third-party guarantees required to secure the HCB Working Time Account Credits New and the HAT Working Time Account Credits New as Trust Assets under the HCB Trustee Agreement New and the HAT Trustee Agreement New, respectively. The Trust Assets under the HCB Trustee Agreement New are referred to hereinafter as "**HCB Trust Assets New**." The Trust Assets under the HAT Trustee Agreement New are referred to hereinafter as "**HAT Trust Assets New**."

Now therefore, the Parties agree as follows:

§ 1
Pro Rata Transfer of the Trust Assets Old

(1) Henkel KGaA's Beneficial Ownership of the HCB Trust Assets Old to be Transferred to be determined pursuant to § 1(3) shall be transferred to HCBCo for the purpose of establishing equivalent security within the meaning of the Trustee Agreement Old with retroactive economic effect to the Hive-Down Effective Date.

(2) Henkel KGaA's Beneficial Ownership of the HAT Trust Assets Old to be Transferred to be determined pursuant to § 1(3) shall be transferred to HATCo for the purpose of establishing equivalent security within the meaning of the Trustee Agreement Old with retroactive economic effect to the Hive-Down Effective Date.

(3) The HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred shall be determined in accordance with the following provisions:

(a) The HCB Trust Assets Old to be Transferred shall be determined by multiplying the Trust Assets Old by an allocation formula that corresponds to the percentage share of HCB Working Time Account Credits Old within the total Working Time Account Credits Old. The amount of the HCB Trust Assets Old to be Transferred shall be limited to the sum of the HCB Working Time Account Credits Old.

(b) The HAT Trust Assets Old to be Transferred shall be determined by multiplying the Trust Assets Old by an allocation formula that corresponds to the percentage share of HAT Working Time Account Credits Old within the total Working Time Account Credits Old. The amount of the HAT Trust Assets Old to be

Transferred shall be limited to the sum of the HAT Working Time Account Credits Old.

(c) The Working Time Account Credits Old shall be valued in accordance with the relevant valuation provisions of the German Commercial Code (*Handelsgesetzbuch*, "**HGB**").

(d) The Trust Assets Old shall be valued by determining the fair value within the meaning of Section 253(1) sentence 4 HGB.

(e) The valuation date for the Working Time Account Credits Old and the Trust Assets Old shall be the Closing Date in each case.

(f) The HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred shall be determined by Henkel KGaA within 60 (sixty) days after the Closing Date.

(4) The transfer of the Beneficial Ownership of the HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred shall take place as follows:

(a) Sicherungs-Treuhand shall (i) withdraw the *pro rata* HCB Trust Assets Old to be Transferred from the trust account or, as applicable, safe custody account managed for Henkel KGaA and book them into the corresponding trust account or, as applicable, safe custody account managed for HCBCo, and (ii) withdraw the *pro rata* HAT Trust Assets Old to be Transferred from the trust account or, as applicable, safe custody account held for Henkel KGaA and book them into the corresponding trust account or, as applicable, safe custody account managed for HATCo (each withdrawal from or booking into an account being referred to as an "**Asset Transfer**").

(b) For this purpose, Henkel KGaA hereby assigns with effect from the Closing Date its rights to the HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred to HCBCo for the HCB Trust Assets to be Transferred and to HATCo for the HAT Trust Assets to be Transferred. The rights to the HCB Trust Assets Old to be Transferred and the HAT Trust Assets Old to be Transferred, respectively, include in particular the transfer claim of Henkel KGaA vis-à-vis Sicherungs-Treuhand pursuant to § 11a(1) of the Trustee Agreement Old. HCBCo and HATCo accept this assignment in each case with the proviso that the respective rights assigned to them by Henkel KGaA will be directly contributed to Sicherungs-Treuhand as trust assets

under the terms of the HCB Trustee Agreement Old and the HAT Trustee Agreement Old, respectively, with effect from the Closing Date. Sicherungs-Treuhand accepts this fiduciary assignment of the HCB Trust Assets Old to be Transferred as trust assets under the HCB Trustee Agreement Old and of the HAT Trust Assets Old under the HAT Trustee Agreement Old, respectively.

Following the respective Asset Transfer pursuant to point (a) and the respective assignment and contribution pursuant to point (b), the Trust Assets Old to be Transferred will no longer be held, in economic terms, for Henkel KGaA; instead, the HCB Trust Assets Old to be Transferred will be held for HCBCo and the HAT Trust Assets Old to be Transferred will be held for HATCo.

(5) The legal ownership of the Trust Assets to be Transferred shall remain unaffected by the Asset Transfers.

(6) The Asset Transfer of the Trust Assets Old to be Transferred in order to fulfill the rights assigned pursuant to paragraph (3) above with effect from the Closing Date shall take place after the allocation formula within the meaning of § 1(3) of this Asset Transfer Agreement has been determined, but no later than 60 (sixty) days after the Closing Date.

§ 2
Maintenance of Security in Respect of the HCB Working Time Account Credits New and the HAT Working Time Account Credits New

(1) Henkel KGaA shall provide to Sicherungs-Treuhand as HCB Trust Assets New a third-party guarantee that is issued to Sicherungs-Treuhand as beneficiary ("**HCB Third-Party Guarantee**"). The HCB Third-Party Guarantee shall be provided in the amount of the HCB Working Time Account Credits New. In the internal relationship between Henkel KGaA and HCBCo, HCBCo shall bear the costs for the HCB Third-Party Guarantee.

(2) Henkel KGaA shall provide to Sicherungs-Treuhand as HAT Trust Assets New a third-party guarantee that is issued to Sicherungs-Treuhand as beneficiary ("**HAT Third-Party Guarantee**"). The HAT Third-Party Guarantee shall be provided in the amount of the HAT Working Time Account Credits New. In the internal relationship between Henkel KGaA and HATCo, HATCo shall bear the costs for the HAT Third-Party Guarantee.

(3) Following the provision of the HCB Third-Party Guarantee and the HAT Third-Party Guarantee by Henkel KGaA, Sicherungs-Treuhand shall waive the security provided

under the Trust Assets New Third-Party Guarantee in the amount of the HCB Working Time Account Credits New and the HAT Working Time Account Credits New by issuing a waiver.

(4) In respect of the valuation of the HCB Working Time Account Credits New and the HAT Working Time Account Credits New, § 1(3)(c) and (e) of this Asset Transfer Agreement shall apply accordingly.

§ 3
Business Unit Changers

If and to the extent that during the term of the Assumptions of Obligations there are HCB Business Unit Changes or HAT Business Unit Changes within the meaning of paragraph 5 of the preamble to the respective Assumption of Obligations, the provisions of this Transfer Agreement shall apply accordingly to the determination and transfer of the respective Trust Assets to be Transferred, provided that the employees changing business unit have Working Time Account Credits secured under the HCB Trustee Agreement Old or the HAT Trustee Agreement Old.

§ 4
Closing Provision; Entry into Effect

(1) The entering into effect of this Transfer Agreement shall be subject to the condition precedent of entry of the Hive-Down Agreement in the commercial register of Henkel KGaA.

(2) All agreed benefits are net amounts. If owed by law by the Party providing benefits, VAT must be paid in addition to the agreed benefits following receipt of a proper invoice within the meaning of the provisions of the German Value Added Tax Act (*Umsatzsteuergesetz*, UStG).

(3) Amendments to this Transfer Agreement shall require the written form in order to be effective, unless more stringent requirements are prescribed by law. The requirement of the written form shall also apply to any amendment or waiver of this § 4(3).

(4) If and to the extent that obligations to provide information or to cooperate must be fulfilled by the BUCos vis-à-vis Sicherungs-Treuhand in connection with the execution of this Asset Transfer Agreement or the BUCo Trustee Agreements, Henkel KGaA shall assist the BUCos in fulfilling such obligations and, to the extent permitted by law,

provide the information required for that purpose, in particular information relating to Transferring HCB Employees and Transferring HAT Employees.

(5) If one or more provisions of this Transfer Agreement are void, ineffective or unenforceable, in whole or in part, the validity of the Transfer Agreement and the remaining provisions shall not be affected. The void, ineffective or unenforceable provisions shall be replaced by provisions that reflect as closely as possible in terms of format, content, time, scope and application the economic intent and purpose of the void, ineffective or unenforceable provisions. The same shall apply to any unintended gaps in the Agreement. If such replacement is not possible, the Parties undertake to agree on a relevant provision in a formally effective manner.

(6) This Transfer Agreement shall be subject to German law.

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Annex

Agreement

on

the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event

(Trustee Agreement)

between

Henkel AG & Co. KGaA, Düsseldorf

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf

§1
Definitions

1. The **Trustor** is Henkel AG & Co. KGaA, Düsseldorf. Other companies that are fully or proportionally included in the Consolidated Financial Statements of Henkel AG & Co. KGaA may also be Trustors within the meaning of this agreement.

2. The **Employer** is either the Trustor or another company that is fully or proportionally included in the Consolidated Financial Statements of Henkel AG & Co. KGaA and has entered into Pension Obligations towards its Employees or holds Working-Time Account Balances for the Beneficiaries.

3. The **Trustee** is Henkel Sicherungs-Treuhand e.V., based in Düsseldorf, registered in the Düsseldorf Register of Associations under VR 9491.

4. The **Trustee Agreement** is the "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event" in its currently valid version.

5. The **Employees** are Employees of the Trustor or an Employer. The Employees also include the managing bodies of the company.

6. The **Beneficiaries** are

   - Active Employees who are entitled to Working-Time Account Balances from flexible employment contracts on the basis of collective or individual agreements and their dependents, insofar as claims have been transferred to them, as well as

   - Active and former Employees who, alternatively or cumulatively

     - direct Pension Commitments for old age, disability, and death.
     - Pension Commitments for the Company Pension Scheme from deferred compensation.
     - Entitlements from other Pension Commitments or entitlements from Long-term Account Agreements.

     These Beneficiaries also include the surviving dependents of Employees who have a corresponding Pension Commitment in the event of death.

7. **Long-term Account Agreements** are agreements with Employees to contribute overtime, vacation, salary components in cash, or other claims against the Trustor for the purpose of building up time/Working-Time Account Balance credits that serve to enable Employees to take temporary leave from work before reaching the statutory retirement age, make a limited transition to part-time work with an increase in their basic salary, take partial retirement, retire early, receive additional retirement benefits, cash payments, or other benefits.

8. The **Working-Time Account Balance** is the sum of the differences between the remuneration received (part-time remuneration) and the remuneration for the period of actual employment which the Beneficiaries would have been entitled to without

agreeing to partial retirement, plus the Employer's share of the total social security contribution attributable to the differences.

9. The **Pension Obligations** comprise the current pension entitlements and pension rights of the Beneficiaries based on direct Pension Commitments for old age, disability, and death, Pension Commitments for Company Pension Schemes from deferred compensation, other Pension Commitments, and Long-term Account Agreements.

10. The **Pension Benefits** are the benefits provided by the Trustor or an Employer to fulfill claims for the payment of Working-Time Account Balances or to fulfill Pension Obligations to the Beneficiaries.

11. The **Purpose of the Assets** is the relevant use of the Trust Assets for the relevant reimbursement or coverage of:

    - claims for payment of Working-Time Account Balances or
    - direct Pension Commitments for old age, disability, and death, or
    - Pension Commitments arising from deferred compensation or
    - claims from other Pension Commitments or
    - claims from Long-term Account Agreements,

    separated according to the individual Employers.

12. The **Trust Assets** comprise the assets transferred by the Trustor to the Trustee as security, including the surrogates and proceeds of realization received for them, as well as all uses, which serve to secure the Working-Time Account Balances or Pension Obligations.

13. The **relevant Trust Assets** are the part of the Trust Assets that is allocated exclusively to a specific Purpose of the Assets.

14. The **Asset Accounts** are internal accounts on which the relevant Trust Assets are managed.

15. The **Security Event** occurs separately for each individual Employer when that Employer is permanently unable to meet the claims of its Beneficiaries from Working-Time Account Balances or its Pension Obligations in full. This is the case at the latest when insolvency proceedings are opened against the assets of that Employer or are rejected due to lack of assets.

    If the Security Event occurs for the Trustor, this also triggers the Security Event for all other Employers.

16. The **Advance** serves to reimburse the Trustee for the expenses incurred in managing and paying out the Trust Assets to the Beneficiaries, including the costs of an auditor. The advance amounts to 0.5% of the Trust Assets, but at least EUR 25,000.

§2
Preamble

The Beneficiaries accumulate Working-Time Account Balances with their Employers on the basis of partial retirement agreements. Pursuant to § 8a (1) of the German Partial Retirement Act (Altersteilzeitgesetz), Employers are obliged to secure these Working-Time Account Balances against the risk of their own insolvency. In addition, Employers have entered into Pension Obligations towards the Beneficiaries, which, in the interests of the Beneficiaries, are also to be secured against insolvency without recognition of a legal obligation. In order to ensure that the Beneficiaries' claims to payment of the Working-Time Account Balances or Pension Benefits are met even in the event of the Employer's insolvency, the Trustor intends to transfer assets to the Trustee within the framework of a trust model. In the event of a Security Event, the Trustee assumes the Pension Obligations of the Employers. The Trustor thus secures its own Pension Obligations and the Working-Time Account Balances of its Beneficiaries, as well as the Pension Obligations of the Employers and the Working-Time Account Balances existing with them. The parties therefore wish to agree as follows, as set out in §§ 3 ff. of this agreement:

§3
Assignment for security purposes

1. The Trustor hereby assigns all claims and other rights belonging to the Trust Assets to the Trustee at a specific point in time as security. The Trustee accepts these assignments upon conclusion of the Trustee Agreement.
2. Both the date of assignment and the claims and other rights belonging to the Trust Assets are set out in the lists attached to this agreement as Annex 2.
3. The Trustor instructs and authorizes the Trustee to collect the claims assigned as security and to manage the proceeds of the sale in accordance with this agreement as part of the Trust Assets.
4. The Trustee shall receive a quarterly list from the Trustor of the assigned outstanding claims, which shall then be included as a new Annex 2 to the agreement. Unless otherwise agreed, the list shall show the names and addresses of the third-party debtors, the amount owed, and the due date.
5. The rights arising from the underlying legal transactions shall be transferred to the Trustee together with the assigned claims and other rights.
6. The Trustee shall keep all documents issued for the assigned claims and other rights with the diligence of a prudent businessman for the Trustor or have them kept by third parties.
7. Insofar as the consent of the third-party debtor or notification to the third-party debtor is required for the assignment to be effective, the Trustor shall obtain such consent or notification.

8. When making the assignment for security purposes, the Trustor shall inform the Trustee of the specific Pension Obligations and Working-Time Account Balances that are thereby secured.

§4
Transfer of ownership by way of security

1. The Trustor and the Trustee agree that civil law ownership of all movable property belonging to the Trust Assets shall be transferred to the Trustee at a specific point in time as security.
2. Both the date of transfer and the movable property belonging to the Trust Assets are specified in the lists attached to this agreement as Annex 3.
3. The transfer of the movable property shall take place through the direct transfer of possession of the movable property to the Trustee; the date of transfer is specified in the lists referred to in paragraph 2. If a third party is in possession of the property, the transfer shall be replaced by the Trustor hereby assigning the claim for surrender against the third party to the Trustee. The Trustee hereby accepts these assignments. The Trustor is obliged to notify the third party of the assignment of the claim for surrender without delay.
4. The Trustee shall receive a quarterly updated list from the Trustor of the movable property belonging to the Trust Assets, which shall then be included as a new Annex 3 to the agreement.
5. When transferring ownership by way of security, the Trustor shall inform the Trustee of the specific Pension Obligations and Working-Time Account Balances that are secured by this transfer.

§5
Transfer

1. Instead of the direct assignment or transfer of security, the Trustor may instruct a credit institution in accordance with Section 676a of the German Civil Code (BGB) to transfer a specific amount of money to an account held by the Trustee. The Trustor and the Trustee agree that both the credit entry of the instructed amount of money and the claim for payment itself shall be assigned to the Trustee as security. The Trustee hereby accepts these assignments.
2. When making the credit entry, the Trustor shall inform the Trustee of the specific Pension Obligations and Working-Time Account Balances that are thereby secured.

§6
Security agreement

1. Upon the occurrence of the Security Event, the Trustee's Assumption of Obligations for the obligations of the respective Employer towards its Beneficiaries shall take effect in accordance with § 12 of the Trustee Agreement.
2. If the Beneficiaries make a claim against the Trustee in place of the Employer, the Trustee shall be entitled to an immediately due recourse claim against the Employer in the corresponding amount. The Trust Assets shall be transferred or assigned to the Trustee as security for these recourse claims in accordance with this agreement. In doing so, the Trustor shall determine the relevant Purpose of the Assets, which the Trustee must always observe in the course of administration and realization.
3. Upon the occurrence of the Security Event, the Trustee is not obliged to enforce the recourse claim against the Employer, but is entitled to realize the Trust Assets transferred as security and to use them to satisfy the claims asserted against him by the Beneficiaries.
4. The Trustee may deduct from the Advance any expenses incurred in the realization of the Trust Assets which he may deem necessary under the circumstances.
5. If the Beneficiaries can no longer make a claim against the Trustee, the Trustee is obliged to transfer the remaining Trust Assets back to the Trustor in accordance with the relevant Purpose of the Assets and in accordance with this agreement.

§ 7
Advance

In addition to the Trust Assets, the Trustor shall also transfer the so-called advance to the Trustee as security in accordance with the provisions of §§ 3 - 5 of the Trustee Agreement.

§ 8
Acquisition of additional Trust Assets

At the request of the Trustor, further assets may be assigned or transferred to the Trustee as Trust Assets in accordance with §§ 3 - 6 of this agreement as security.

§ 9
Management principles, account management, and expenses

1. The Trustee shall hold and manage the Trust Assets with due care in the interests of the Trustor and the Beneficiaries.
2. The Trustee shall keep and manage the relevant Trust Assets separately from other assets, in particular from its own assets; for this purpose, the Trustee shall maintain Asset Accounts for the Trustor, to which it shall credit the relevant Trust Assets. The relevant Trust Assets must be managed in such a way that they can be disposed of in accordance with the Purpose of the Assets and independently of each other.

3. The Trustee shall manage the Trust Assets in consultation with the Trustor on the basis of the general Investment Guidelines set out in Appendix 1, which have been agreed with the Trustor, and shall only dispose of them in accordance with these Guidelines. If necessary, he may, after consultation with the Trustor, commission third parties to invest and hold the Trust Assets. In this case, the Trustee must disclose to the third parties that he manages the Trust Assets exclusively in a fiduciary capacity for the Trustor and may only dispose of them accordingly.

4. If several Trustors transfer Trust Assets to the Trustee, they agree that Henkel AG & Co. KGaA shall determine the guidelines and instructions and shall be the Trustee's sole contact for the investment and custody of the Trust Assets.

5. The Trustee shall not follow any guidelines or instructions from the Trustor that conflict with its articles of association or this agreement.

6. Until the occurrence of the Security Event, the Trust Assets shall be invested for the account of the Trustor, and the Trustor shall continue to bear the risks arising from the investment.

7. The performance of the Trust Assets shall have no effect on the amount of the Trustor's payment obligations to the Beneficiaries.

8. The Trustee shall be entitled to reimbursement from the Trustor for any necessary expenses incurred in connection with the custody or management of the Trust Assets. Apart from this, the Trustee shall not be entitled to any remuneration for his activities.

9. If the Trustor fails to meet his obligations under paragraph 8, the Trustee is entitled to deduct the corresponding amounts from the Advance.

10. The Trustee is obliged to provide the Trustor with the necessary information, to provide information on the status of the administration and collection upon request, and to render account of the Trust Assets and the expenses incurred in connection therewith at the end of each fiscal year in the context of rendering accounts. The Trustor is entitled to commission an auditor of his choice at any time to audit the asset management documents on the Trustee's premises.

11. If the Trustor secures the Pension Obligations and Working-Time Account Balances of another Employer, he shall receive an appropriate commission from that Employer. If Trust Assets are paid out to the Beneficiaries of an Employer who is not also the Trustor, the Trustor shall be entitled to a corresponding right of recourse against that Employer.

§10
Restructuring;
Transfer of Trust Assets to another legal entity

1. The parties to this agreement shall adapt the provisions of this agreement, to the extent legally necessary, to new corporate structures of the Trustor or an Employer or

other legal framework conditions, without jeopardizing the classification of the transferred assets as plan assets within the meaning of IAS 19.7, as amended.

2. To the extent necessary within the scope of an adjustment within the meaning of paragraph 1, the Trustee shall transfer the Trust Assets to another legal entity on the instructions of the Trustor, provided that the latter has demonstrated in writing that it has assumed all rights and obligations of the Trustee under this agreement and ensures that the Trust Assets can continue to be classified as plan assets within the meaning of IAS 19.7, as amended. A transfer to the Trustor or another company that is fully or proportionally included in the Consolidated Financial Statements of Henkel AG & Co. KGaA is excluded.

3. § 11 remains unaffected.

§ 11
Payment of the Trust Assets to the Trustor

1. The relevant Trust Assets may be transferred back to the Trustor upon request,

   a) insofar as this serves to reimburse the Working-Time Account Balances paid out or Pension Benefits fulfilled by the respective Employer and a repayment is permissible in accordance with the relevant International Financial Reporting Standards (IFRS) in their currently valid version. A payment for the purpose of settling a Pension Obligation or a claim for payment of a Working-Time Account Balance shall also be deemed to be a Pension Benefit paid or a Working-Time Account Balance paid out. The respective Employer must provide the Trustee with written proof in advance of the amount of the respective Pension Benefits provided or Working-Time Account Balances paid out; the Trustee is entitled to specify the requirements for proof of the respective payout amount; or

   b) if, in accordance with the relevant International Financial Reporting Standards (IFRS) in their currently valid version, there is overfunding in the amount of the relevant Trust Assets and a reduction is therefore permissible, provided that the remaining relevant Trust Assets are sufficient to cover the associated Pension Obligations or Working-Time Account Balances; or

   c) if, in the case of § 15 (1) (a), all claims of the Beneficiaries have been settled as planned and therefore no Pension Obligations or Working-Time Account Balances of the Trustor remain.

   The retransfer shall be made in accordance with the Trustor's wishes, either in cash or by transfer of property and/or claims.

   The repayment requirements in the cases referred to in paragraph 1 (c) do not apply if the Pension Obligations or Working-Time Account Balances have been transferred to another company that is fully or proportionally included in the Consolidated Financial Statements of Henkel AG & Co. KGaA.

2. The use of Trust Assets to cover costs incurred by the Trustor in connection with the payment of Working-Time Account Balances or the fulfillment of Pension Obligations is not permitted.

3. The Trustee's obligation to reimburse the Trustor within the meaning of paragraph 1 (a) is limited to the relevant Trust Assets.

4. Within three months of the end of the Trustor's fiscal year, the Working-Time Account Balances paid out or Pension Obligations fulfilled by the Trustor during the year must be compared with the Trustee's reimbursement payments to the Trustor. Any payments made by the Trustor in this regard that have not been reimbursed by the Trustee within three months of the end of the fiscal year shall be determined by the Trustor and the Trustee and confirmed in writing.

5. If the Trustor does not assert its claim for reimbursement pursuant to paragraph 1 (a) within three months of it being confirmed in writing pursuant to paragraph 4, and if not all of the Employer's Pension Obligations or Working-Time Account Balances – based on the accounting principles pursuant to IAS 19.7 – then the unreimbursed Trust Assets shall automatically be reallocated to Trust Assets to secure the Pension Obligations and Working-Time Account Balances that are still secured. If the Trustor does not make a specific allocation, the reallocated reimbursement amount shall be distributed evenly among all Pension Obligations and Working-Time Account Balances that are not yet secured.

§12
Assumption of Obligations

1. The Trustee shall assume the Employer's obligations towards the Beneficiaries under partial retirement agreements or Pension Obligations subject to the condition precedent of the occurrence of the Security Event. The amount of the Assumption of Obligations by the Trustee shall be based on the value of the relevant Trust Assets at the time of the occurrence of the Security Event.

2. Upon occurrence of the Security Event, the Beneficiaries acquire an independent, irrevocable right to demand payment of the Pension Benefits to the aforementioned extent from the Trustee as well.

3. In the event of a claim by the Beneficiaries, the Trustee shall be entitled to recourse against the respective Employer, which shall be secured by the relevant Trust Assets. The Trustee shall satisfy the claims of the Beneficiaries from the relevant Trust Assets.

4. If the relevant Trust Assets are not sufficient to satisfy all Pension Benefits owed by the Trustor, the Assumption of Obligations shall occur in accordance with the payment obligations specified in § 13 (4).

§ 13
Obligations of the Trustee after the Security Event

1. Upon occurrence of the Security Event at one of the Employers, only the Trustee shall be authorized to dispose of the corresponding Trust Assets.

2. The Trustee shall manage the Trust Assets in accordance with § 9 (1) to (3). In the event of the insolvency of Henkel AG & Co. KGaA, the Trustee shall manage the Trust Assets in accordance with the most recently issued guidelines and instructions of Henkel AG & Co. KGaA.

3. The Trustee is obliged to pay out the relevant Trust Assets to the Beneficiaries. In doing so, the Trustee must exercise the necessary care.

4. If the relevant Trust Assets are insufficient to satisfy all claims arising from partial retirement agreements or Pension Obligations when the Security Event occurs, the individual claims shall be satisfied on a pro rata basis. For this purpose, the extent of the claims arising from partial retirement agreements or the individual Pension Obligations on the date of the Security Event shall be determined by means of an actuarial valuation in accordance with the relevant IFRS in their currently valid version and set in relation to the fair value of the relevant Trust Assets.

5. In managing and realizing the Trust Assets, the Trustee may deduct from the Advance any expenses incurred, including the costs of an auditor, insofar as he may deem them necessary under the circumstances, as well as reasonable remuneration for his own work.

§ 14
Partial termination of the Agreement in the event of Assumption of Obligations

1 Upon the occurrence of the Security Event, the Trustor shall no longer have any claims against the Trustee in relation to the Trust Assets.

2 This shall not apply to the Trustor's claims for reimbursement that arose before the occurrence of the Security Event and have not yet expired.

§15
Term and termination

1 This Agreement is concluded for an indefinite period. It ends when

a. there are no longer any Working-Time Account Balances for the Beneficiaries and all Pension Obligations have been fulfilled;

b. the Trustee is dissolved.

c. the parties terminate the Agreement by mutual agreement.

2. The Trustor may terminate this Agreement with three months' notice to the end of the quarter. The right of all parties to terminate the Agreement without notice for good cause remains unaffected.

3. In the event of termination pursuant to paragraph 1 or termination pursuant to paragraph 2, the parties to this agreement are obliged to transfer the Trust Assets to another legal entity in such a way that the Trust Assets continue to qualify as plan assets within the meaning of IAS 19.7 in its currently applicable form.

   A retransfer of the Trust Assets to the Trustor or an affiliated company is excluded, unless:

   a) the Employer's obligations under partial retirement agreements or Pension Commitments have been transferred to another legal entity by operation of law with debt-discharging effect, or

   b) the Employer's obligations arising from partial retirement agreements or Pension Commitments have been fulfilled or have expired.

   § 11 remains unaffected.

4. Until the transfer to another legal entity in accordance with paragraph 3, the Trustee shall manage the Trust Assets in accordance with this agreement.

§16
Liability

1. The Trustee shall be liable to the Trustor and, after the occurrence of the Security Event, also to the Beneficiaries for intentional and grossly negligent misconduct on the part of its organs or third parties whom it uses to fulfill its obligations under the Trustee Agreement.

2. There are no duties of care towards third parties (e.g., PSVaG).

§17
Amendment or termination of the agreement

Amendments to this agreement must be made in writing *to* be effective. This also applies to any amendment or cancellation of the written form clause.

§18
Final provisions

1. The Trustee Agreement shall enter into force upon signature by all parties. It shall be governed exclusively by the laws of the Federal Republic of Germany.

2. The Trustee Agreement replaces all previous agreements between the parties or declarations made by one of the parties that relate to the Trustee's Assumption of Obligations for the Trustor's obligations arising from partial retirement.

3. The Trustor shall bear all costs associated with the establishment and ongoing business operations of the Trustee, including the costs of drawing up the articles of association and agreements.

4. Should any provision of this agreement be or become invalid, the remaining provisions shall remain unaffected. The parties undertake to agree on a valid provision to replace the invalid provision that comes closest to the economic content of the invalid provision. The same applies in the event of a contractual loophole.

5. All disputes arising from and in connection with this Agreement, including disputes about its existence or termination, shall be finally settled in accordance with the Rules of Arbitration of the German Institution of Arbitration (DIS), excluding recourse to ordinary legal proceedings.

Düsseldorf

Henkel AG & Co. KGaA

_____ _____

Wolfgang Beynio Oliver Wihelms

Düsseldorf

Henkel Security Trust Association

_____ _____

Gottfried Sasgen Wenwen Liao

Attachments

Appendix 1
Investment guidelines

Appendix 2

Claims and rights

None at present

Appendix 3

Movable property

None at present

Framework Agreement

between

Henkel AG & Co. KGaA, Henkelstraße 67, 40589 Düsseldorf,

- hereinafter referred to as the "**Trustor**" -

and

Henkel Sicherungs-Treuhand e.V., with its registered office in Düsseldorf, entered in the Düsseldorf Register of Associations under VR 9491,

- hereinafter referred to as the "**Trustee**" -

The **Trustor** and the **Trustee** are jointly referred to as the "**Parties**" or individually as the "**Party**."

1. On December 8, 2011, the Parties entered into an "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event (Trustee Agreement)" (hereinafter the "**Trustee Agreement – Old**").

2. The Parties now intend to conclude a further agreement, the "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event relating to Partial Retirement Agreements on and after January 1, 2026 (Trustee Agreement – New)" (hereinafter the "**Trustee Agreement – New**"), in order to secure, from January 1, 2026, Working-Time Account Balances from partial retirement agreements with Employees (including members of the relevant executive bodies) of the Trustor and, if applicable, with Employees (including members of the relevant executive bodies) of companies affiliated with the Trustor whose Working-Time Account Balances are not already secured by the Trustee Agreement – Old, (hereinafter referred to as "**New Beneficiaries**") separately from the Trustee Agreement – Old.

3. The Trustee Agreement – Old is intended to continue to secure all Working-Time Account Balances from partial retirement agreements with Employees (including members of the relevant executive bodies) of the Trustor and, where applicable, companies affiliated with the Trustor, which were already acquired on or before January 1, 2026 (hereinafter referred to as the "**Replacement Date**") in accordance with the provisions of the Trustee Agreement – Old (hereinafter referred to as "**Old Beneficiaries**"). This also applies to Working-Time Account Balances that the Old Beneficiaries acquire after the Replacement Date. The rights of the Old Beneficiaries existing under the Trustee Agreement – Old at the time of conclusion of this framework agreement, in particular the rights to payment of the Working-Time Account Balance, shall remain unaffected. Under the Trustee Agreement – New, Working-Time Account Balances of the Old Beneficiaries shall not be secured, as these are exclusively subject to the Trustee Agreement – Old.

4. As soon as there are no longer any Working-Time Account Balances of the Old Beneficiaries that are secured under the Trustee Agreement – Old, the Trustee Agreement – Old shall be terminated in accordance with § 15 No. 1 lit. a of the Trustee Agreement – Old.

5. The Parties agree that the Trustee may invest the Trust Assets formed under the Trustee Agreement – Old not only in cash but also in money market funds and other investment opportunities which the Trustor and the Trustee agree in writing in the future and which do not contradict the security purpose

of the Trustee Agreement – Old. The Parties hereby wish to clarify the investment option in money market funds.

6. The Parties agree to amend the Trustee Agreement – Old and to continue it in its new version, as well as to conclude the Trustee Agreement – New.

7. Terms used in this framework agreement that are not defined separately have the same meaning as in the Trustee Agreement – New.

8. With this in mind, the Parties agree as follows:

§ 1 Amendment to the Trustee Agreement – Old

1. The Parties hereby mutually agree to amend § 10 (1) and (2) of the Trustee Agreement – Old with immediate effect. § 10 (1) shall be replaced by the following:

> "The Parties to this agreement shall adapt the provisions of this agreement, to the extent legally necessary, to new corporate structures of the Trustor or an Employer or other legal framework conditions, without jeopardizing the classification of the transferred assets as plan assets within the meaning of IAS 19.7 or as cover assets within the meaning of Section 246 HGB (German Commercial Code) in their currently applicable versions."

§ 10 (2) shall be replaced by the following:

> "To the extent necessary within the scope of an adjustment within the meaning of paragraph 1, the Trustee shall transfer the Trust Assets to another legal entity on the instructions of the Trustor, provided that the latter has demonstrated in writing that it will assume all of the Trustee's rights and obligations under this agreement and ensures that the Trust Assets can continue to be classified as plan assets within the meaning of IAS 19.7 or as cover assets within the meaning of Section 246 of the German Commercial Code (HGB) in their currently applicable versions. A transfer to the Trustor or another company that is fully or proportionally included in the Consolidated Financial Statements of Henkel AG & Co. KGaA is excluded, subject to the provision in Section 11a of this agreement."

2. The Parties hereby mutually agree to amend § 11 (1) a) and b) and § 11 (5) of the Trustee Agreement – Old with immediate effect. § 11 (1) a) and b) shall be replaced by the following:

> a) insofar as it serves to reimburse the Working-Time Account Balances paid out or Pension Benefits fulfilled by the respective Employer and a repayment is permissible in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code in their currently valid version. A payment for the purpose of settling a Pension Obligation or a claim for payment of a Working-Time Account Balance shall also be deemed to be a Pension Benefit paid or a Working-Time Account Balance paid out. The respective Employer must provide the Trustee with written proof in advance of the amount of the respective Pension Benefits provided or Working-Time Account Balances paid out; the Trustee is entitled to specify the requirements for proof of the respective payment amount; or
>
> b) insofar as, in accordance with the relevant International Financial Reporting Standards (IFRS) or HGB (German Commercial Code) in their currently valid version, there is an overfunding in the amount of the relevant Trust Assets and a

reduction is therefore permissible, provided that the remaining relevant Trust Assets are sufficient to cover the associated Pension Obligations or Working-Time Account Balances; or"

§ 11 (5) shall be replaced by the following:

"If the Trustor does not assert his or her claim for reimbursement pursuant to paragraph 1 (a) within three months of it being confirmed in writing pursuant to paragraph 4, and if not all of the Employer's Pension Obligations or Working-Time Account Balances have been secured by Trust Assets in accordance with the accounting principles pursuant to IAS 19.7 or the German Commercial Code by Trust Assets, the unreimbursed Trust Assets shall automatically be reallocated to Trust Assets to secure the Pension Obligations and Working-Time Account Balances that are still secured. If the Trustor does not make a specific allocation, the reallocated reimbursement amount shall be distributed evenly among all pension obligations and Working-Time Account Balances that are not yet secured."

3. The Parties hereby mutually agree to amend the Trustee Agreement – Old in accordance with § 11 of the Trustee Agreement – Old with immediate effect. The following § 11a is inserted after § 11 of the Trustee Agreement – Old:

"§ 11a Transfer of business and elimination of the obligation to secure certain Working-Time Account Balances against insolvency

If, prior to the occurrence of the Security Event, a business or part of a business is transferred by legal transaction from the Trustor or another Employer to another owner within the meaning of Section 613a of the German Civil Code (BGB) (whether as a result of a transfer of individual rights or on the basis of measures under the German Transformation Act), and the Trustor or the Employer concerned is therefore no longer the debtor of the Working-Time Account Balances of the Beneficiaries transferring to the new owner with the business, the Trustor may require the Trustee to make available the portion of the Trust Assets covering the Working-Time Account Balances transferred to the new business owner for the purpose of establishing an Equivalent form of insolvency security for the Working-Time Account Balances transferred to the new business owner. The portion of the Trust Assets to be made available by the Trustee corresponds to the percentage of the total volume of all Working-Time Account Balances secured by this Trustee Agreement that is attributable to Beneficiaries who are transferred to the new owner, but not exceeding the nominal value of the Working-Time Account Balances attributable to Beneficiaries who are transferred to the new owner. If, in the event of a transfer of business, the new owner of the business or part of an enterprise is an enterprise affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG), the Trustor shall be obliged to demand that the Trustee provide Trust Assets for the establishment of an Equivalent form of insolvency security, unless the Trustor has already established such an Equivalent form of insolvency security from its own resources.

Any transfer of Trust Assets by the Trustee in accordance with the above provision is subject to the condition that the new owner of the business has demonstrated to the Trustor or the Trustee that the transfer of the assets has introduced or will introduce an Equivalent form of insolvency security and that the Working-Time Account Balances still owed to the Trustor or an Employer and to be secured by the Trustee Agreement are secured in sufficient amount in accordance with the Trustee Agreement. The decisive point in time for this determination is the date of the intended transfer of assets. The equivalent security and the amount to be transferred must be proven by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer. In the case of a transfer of operations between affiliated companies and uniform security provided by the Trustee, the written

confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer shall be replaced by other evidence of the transfer of operations and the amount to be transferred that is deemed suitable by the Parties. The Trustee shall not be obliged to carry out its own audit. The costs for this shall be borne by the Trustor."

4. The Parties hereby mutually agree to amend § 15 (3) first subparagraph of the Trustee Agreement – Old with immediate effect. § 15 (3) first subparagraph shall be replaced by the following:

> "In the event of termination pursuant to paragraph 1 or cancellation pursuant to paragraph 2, the Parties to this agreement are obliged to transfer the Trust Assets to another legal entity in such a way that the Trust Assets continue to qualify as plan assets within the meaning of IAS 19.7 or as cover assets within the meaning of Section 246 of the German Commercial Code in their currently applicable form."

5. The Parties hereby amend the Trustee Agreement – Old by mutual agreement in accordance with § 17 of the Trustee Agreement – Old with immediate effect. The following § 17a is inserted after § 17 of the Trustee Agreement – Old:

> "§ 17a Limitation of the scope of application
>
> The Trustor is entitled to exclude Working-Time Account Balances that arise only after a date to be determined by the Trustor and not in the past from the scope of the Trustee Agreement in whole or in part by means of a unilateral written declaration to the Trustee. A declaration to the respective Beneficiaries is only necessary and must be made by the Trustor if Working-Time Account Balances of the Beneficiaries concerned are already secured by the Trustee Agreement. Working-Time Account Balances that have arisen or been accumulated up to this date remain unaffected and continue to be secured by the Trustee Agreement if the Trustor exercises the right referred to in sentence 1. In addition, the Trustor is entitled, from a date to be determined by the Trustor that is not in the past, to exclude new Beneficiaries who have not yet accumulated any Working-Time Account Balances from the scope of the Trustee Agreement or from inclusion in the security under the Trustee Agreement by means of a unilateral written declaration to the Trustee. If the Trustor exercises its rights under this § 17a, it shall thereby modify the definition of Working-Time Account Balances or Beneficiaries within the meaning of this agreement accordingly."

6. The Parties agree that the Trust Assets under the Trustee Agreement – Old may be invested in bank deposits, money market funds, and comparably liquid corporate bonds and government bonds, and that this now constitutes the content of the Investment Guidelines under the Trustee Agreement – Old.

7. Otherwise, the Trustee Agreement – Old remains unaffected.

8. The Trustor hereby declares, in accordance with § 17a of the Trustee Agreement – Old, that Working-Time Account Balances accruing for New Beneficiaries from January 1, 2026, shall be excluded from the scope of the Trustee Agreement – Old. The Trustor states for clarification purposes only that Working-Time Account Balances accrued after January 1, 2026, for Old Beneficiaries shall continue to fall within the scope of the Trustee Agreement – Old.

9. The Trustor and Trustee declare that no Beneficiaries within the meaning of the Trustee Agreement – Old are affected by the provision in point 4 above who have already acquired Working-Time Account Balances under the Trustee Agreement – Old by the end of December 31, 2025. It is not necessary to notify the Beneficiaries.

§ 2 Conclusion of the Trustee Agreement – New

The Parties conclude the Trustee Agreement – New in the version contained in the **appendix** with immediate effect.

§ 3 Final provisions

1. There are no verbal side agreements to this framework agreement. Amendments and additions to this framework agreement, including this written form clause, must be made in writing to be effective, unless stricter formal requirements exist under mandatory statutory provisions.

2. Should individual provisions or several provisions of this framework agreement be or become invalid in whole or in part, this shall not affect the validity of the remaining provisions. The Parties are obliged to replace an invalid provision with a valid provision that comes closest to the intended economic purpose of the invalid provision. The same applies to the filling of any contractual gaps.

3. The exclusive place of jurisdiction for all disputes arising from this framework agreement is Düsseldorf, insofar as this is legally permissible. The law of the Federal Republic of Germany applies, excluding international private law.

4. The **appendix** is an integral part of this framework agreement.

5. Two copies of this framework agreement exist. One copy shall be received by each of the following Parties:

   - the Trustor
   - the Trustee

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Düsseldorf, October 10, 2025

Henkel AG & Co. KGaA

_____ _____

Düsseldorf, October 10, 2025

Henkel Sicherungs-Trustee e.V.

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Appendix

AGREEMENT

on

the transfer of assets, reimbursement, agent services, and satisfaction of Beneficiaries in a Security Event relating to partial retirement agreements on or after January 1, 2026

(Trustee Agreement – New)

between

Henkel AG & Co. KGaA, Düsseldorf, hereinafter referred to as the "Trustor"

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf, hereinafter referred to as the "Trustee"

Preamble

1. The Trustor and companies affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG) (hereinafter referred to as "**Group Companies**" insofar as these affiliated companies have been included in the security under this Trustee Agreement by written notification to the Trustee) have concluded agreements with their Employees (including the members of the managing bodies of the Trustor and the corresponding Group Companies) on partial retirement within the meaning of Section 2 (2) of the German Partial Retirement Act (hereinafter: "AltTZG"). The agreements pursuant to Section 2 (2) of the German Partial Retirement Act establish partial retirement employment relationships in the so-called block model. Within the framework of participation in a block model partial retirement, those entitled to partial retirement are entitled to remuneration from the Trustor or Group Companies for periods of leave from work in return for work performed prior to these periods. These Working-Time Account Balances, including the Employer's share of the total social security contribution, are referred to as "**Working-Time Account Balances**." These Working-Time Account Balances are recorded in partial retirement accounts (hereinafter: "**Working-Time Accounts**" or individually "**Working-Time Account**"). The above-mentioned Working-Time Accounts are kept in cash, although it is not excluded that the Working-Time Accounts may also be kept in time units in the future. The amount of the respective Working-Time Account Balances is determined by the respective partial retirement regulations, which also specify in more detail the conversion option for the time units posted to the Working-Time Accounts into claims for remuneration. Entitlements to remuneration for periods of partial or complete exemption from work that are only accrued after the occurrence of the Security Event within the meaning of paragraph 3, including the Employer's share of the total social security contribution attributable thereto, shall not be considered Working-Time Account Balances within the meaning of the Trustee Agreement. Working-Time Account Balances are also considered as claims to remuneration under the Trustee Agreement – including the Employer's share of the total social security contribution attributable thereto – for which the Trustor is only liable on the basis of a joint and several liability pursuant to

Section 613a (2) of the German Civil Code (BGB) or on the basis of a joint and several liability pursuant to the provisions of the German Transformation Act (UmwG).

2. Employees (including members of the executive bodies of the company) of the Trustor and the corresponding Group Companies are automatically included in this Trustee Agreement if they only start building up Working-Time Account Balances from January 1, 2026, unless the Trustor has exercised its right under § 16 (1) of this Trustee Agreement in this regard.

3. The objective of this Trustee Agreement is to cover the Working-Time Account Balances owed to the Trustor or to Group Companies, including the Employer's share of the total social security contributions contained therein, to the extent specified in this Trustee Agreement by means of bank guarantees or other assets provided for in this Trustee Agreement and, where applicable, to hedge against the risk that

   (a) insolvency proceedings are opened against the assets of the Trustor or the Group Companies, or

   (b) the opening of insolvency proceedings against the assets of the Trustor or the Group Companies is rejected due to lack of assets, or

   (c) an out-of-court settlement is reached between the Trustor or the Group Companies and its creditors to avert insolvency proceedings, or

   (d) the business activities of the Trustor or the Group Companies are completely discontinued, and insolvency proceedings are clearly out of the question due to lack of assets.

   Each of these cases is referred to below as a "**Security Event**" with regard to the concerned Company, i.e. with regard to the Trustor or Group Companies. The Working-Time Account Balances are backed and secured by transferring assets in the amount of the respective Working-Time Account Balances and the Employer's share of the total social security contribution contained therein from the Trustor to the legally independent Trustee, who holds them in trust within the framework of the double trust relationship established by the Trustee Agreement within the meaning of § 1 (2) of this Trustee Agreement and invested in a bank guarantee or other assets provided for in this Trustee Agreement.

4. The legal owner of the assets transferred to the Trustee under the Trustee Agreement and of claims arising from a bank guarantee pursuant to § 3a of the Trustee Agreement is the Trustee; the beneficial owner of the corresponding assets and claims arising from the bank guarantee is the Trustor. The claims of the individual Beneficiary against the Trustee in the event of a Security Event relate to the portion of the assets transferred to or held by the Trustee that is attributable to him in accordance with the Trustee Agreement. The Employees have no direct rights to these assets. Employees only have claims against the Trustee in the event of a Security Event, insofar as this affects the Company with which they have Working-Time Account Balances, in accordance with the Trustee Agreement. The obligations of the Trustor or the Group Companies arising from the Working-Time Account Balances are hereinafter uniformly referred to as "**Obligations arising from Working-Time Account Balances**."

5. Insofar as no contributions to statutory health and long-term care insurance are paid for Beneficiaries within the meaning of this Trustee Agreement, but Employer subsidies for private health and long-term care insurance are granted, the claims to the granting of these Employer subsidies shall be protected against insolvency by this Trustee Agreement in the same way as the corresponding claims to the payment of the Employer's share of the contributions to statutory health and long-term care insurance. The same applies to claims for the granting of Employer subsidies for exempt pension insurance or for a professional pension scheme, which are granted in lieu of the Employer's share of contributions to statutory pension insurance. For the purposes of this Trustee Agreement, the term "Working-Time Account Balance" shall include, in addition to remuneration credits including the

Employer's share of the total social security contribution, remuneration credits including Employer subsidies for private health and long-term care insurance and/or for exempting pension insurance or for a professional pension scheme which are paid by the Trustor in lieu of the corresponding Employer's share of social security contributions.

With this in mind, the Parties agree as follows:

§ 1 Subject matter of the contract

1. The subject matter of this Trustee Agreement is – taking into account the provision in § 16 (1) of this Trustee Agreement – the external reinsurance and insolvency insurance of the Working-Time Account Balances (as defined in the preamble). The subject matter of this Trustee Agreement is also, in the event of a Security Event, the fulfillment of the claims for remuneration recorded in the respective Working-Time Accounts at that time against the Trustor or against Group Companies, as well as the payment of the Employer's share of the total social security contribution attributable to the respective claims for remuneration in accordance with the detailed provisions of this Trustee Agreement.

2. This Trustee Agreement establishes an Administrative Trust within the meaning of § 3 of this Trustee Agreement between the Trustor and the Trustee, as well as a Security Trust within the meaning of § 4 of this Trustee Agreement between the Trustee and the Beneficiaries (dual trust relationship).

3. Subject to the provision in § 16 (1) of this Trustee Agreement, the Beneficiaries under this Trustee Agreement are the Employees (including the members of the executive bodies of the company) of the Trustor or a Group Company within the meaning of paragraph 1 of the preamble, who, within the framework of partial retirement arrangements in the so-called block model, accumulate Working-Time Account Balances in Working-Time Accounts from or after January 1, 2026 (but not before), which are secured by the Trustee Agreement, as well as other persons to whom the secured Working-Time Account Balances are effectively transferred (e.g., by inheritance). The above-mentioned Beneficiaries are hereinafter collectively referred to as "**Beneficiaries**." The scope and type of security for the Beneficiaries are governed by the detailed provisions of the Trustee Agreement.

4. Insofar as the Trustor or Trustee is obliged under this Trustee Agreement to process data within the meaning of Art. 4 No. 2 of Regulation (EU) 2016/679 (General Data Protection Regulation, hereinafter "**GDPR**"), they are each entitled to commission a service provider to fulfill this obligation. In this case, the respective client of the service provider must ensure that the obligations incumbent upon it under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor and the Trustee may be identical.

§ 2 Trust Assets

1. The Trust Assets may consist exclusively or partially of a bank guarantee within the meaning of § 3a of the Trustee Agreement and the resulting claims and rights. Likewise, the Trust Assets may consist exclusively or partially of other assets or property, in particular cash in the form of bank deposits, claims on products of a life insurance company, or securities. Whether the Trust Assets consist wholly or partly of a bank guarantee within the meaning of § 3a of this Trustee Agreement or of other assets is determined either by the Trustor in accordance with the provisions of § 3 of this Trustee Agreement or by a payment from a bank guarantee to the Trustee.

2. If this is provided for or necessary within the framework of the investment concept within the meaning of § 3 (2) of this Trustee Agreement, the Trustee shall open one or more trust deposit accounts in its name, managed as open trust deposit accounts (hereinafter: "**Securities Account**") and/or the Trustee shall conclude one or more group or individual insurance contracts with a life insurance company. Furthermore, the Trustee shall in any case, i.e. also independently of an investment concept pursuant to § 3 (2) of this Trustee Agreement, open one or more current or Clearing Accounts (hereinafter: "**Clearing Account**") managed as open trust accounts with a German credit institution of its choice.

3. All claims and rights of the Trustee arising from bank guarantees, all assets booked in the Securities Account and on the Clearing Account, including cash balances, as well as all claims arising from products of a life insurance company which the Trustee has acquired with assets transferred to the Trustee by the Trustor under this Trustee Agreement or which have been transferred directly to the Trustee, or their surrogates, constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the following provisions (hereinafter: "**Trust Assets**"). The Trust Assets also include the benefits and fruits derived by the Trustee from the Trust Assets (hereinafter: "**Income**").

4. The Beneficiary of the Trust Assets is the Trustor until the occurrence of the Security Event. The rights to the Trust Assets in the event of a Security Event are governed by the provisions of § 6 of the Trustee Agreement.

5. The Trust Assets shall be kept separate from any own assets of the Trustee and any assets held by the Trustee under other Trustee Agreements.

6. Insofar as certified taxes and duties (in particular capital gains tax and solidarity surcharge) are payable by the Trustor on income from the Trust Assets prior to the occurrence of the Security Event, these taxes and duties shall be borne by the Trust Assets, unless the Trustor has undertaken to reimburse these contributions to the Trustee in a separate agreement.

§ 3 Administrative Trust

1. The Trustor transfers assets to the Trustee that are intended to serve as external reinsurance and security for the Working-Time Account Balances. The Trustor is obliged to transfer assets to the Trustee to the extent that these assets (including any increases or decreases in value) cover at least 100% of the total amount of the Working-Time Account Balances to be secured in accordance with § 1 (1) of the Trustee Agreement at all times. The assets transferred to the Trustee to cover the Working-Time Account Balances or bank guarantees acquired in this way within the meaning of § 3a of the Trustee Agreement or other acquired assets and their surrogates (including any increases or decreases in value) constitute the Trust Assets within the meaning of § 2 of the Trustee Agreement. If the total value of the Trust Assets (in the case of bank guarantees, this is the amount of the guarantee) falls below 100% of the total amount of the Working-Time Account Balances to be secured in accordance with § 1 (1) of this Trustee Agreement, the Trustor shall immediately compensate for the difference upon request in accordance with § 5 (2) of this Trustee Agreement by transferring additional assets to the Trustee. Instead of transferring assets from the Trustor to the Trustee, which are then either held

by the Trustee or used to acquire a bank guarantee or for other investments, the Trustor may also transfer the rights and claims arising from a bank guarantee to the Trustee or increase an existing bank guarantee in favor of the Trustee. Similarly, the Trustor has the right to demand that the Trustee use Trust Assets to acquire a bank guarantee within the meaning of § 3a of this Trustee Agreement. Any obligation on the part of the Trustor to transfer assets to the Trustee in accordance with the provisions of this paragraph shall end upon the occurrence of the Security Event. From this point in time, the Trustee shall also no longer be obliged to accept assets.

2. Unless the Trustor and the Trustee agree otherwise or unless the Trust Assets consist exclusively of a bank guarantee in accordance with § 3a of the Trustee Agreement or exclusively of cash, the Trustee shall commission an asset manager to invest the Trust Assets within the framework of a separate asset management agreement. The Trust Assets shall be invested in accordance with the investment concept set out in the "Investment Guidelines for the Trust Assets" (hereinafter: "**Investment Guidelines**") in their currently valid version. The Investment Guidelines shall be amended at the request of the Trustor, provided that the amendment does not conflict with the provisions of the Trustee Agreement, in particular the exclusive use of the Trust Assets to secure Working-Time Account Balances and, in the event of a Security Event, to fulfill obligations arising from Working-Time Account Balances (including the associated costs). The Trustee shall not be required to comply with the Investment Guidelines insofar as they conflict with the exclusive use of the Trust Assets to secure Working-Time Account Balances and, during a Security Event, to fulfill obligations arising from Working-Time Account Balances (including the associated costs). The Trustee shall hold the Trust Assets in trust for the Trustor until the occurrence of a Security Event and shall use the Trust Assets only in accordance with this Trustee Agreement. The Trustor shall ensure that the Investment Guidelines do not conflict with the purpose of this Trustee Agreement. The Investment Guidelines may be amended between the Trustor and the Trustee in accordance with the above sentences without the consent of the Beneficiaries being required.

3. In the event of a change of Employer or other termination of employment of a Beneficiary before the occurrence of a Security Event, the Trustee shall be obliged, at the request of the Trustor, to reimburse the benefits provided by the Trustor or Group Companies so that the new Employer declares an assumption of debt in agreement with the Beneficiary with regard to the Working-Time Account Balance, including the entitlement to payment of the Employer's share of the total social security contribution of the Beneficiary concerned contained therein. Reimbursement shall be made in the amount of the current Working-Time Account Balance allocated to the respective Beneficiary for whom the Trustor or the Group Companies have provided benefits, as reported in accordance with § 5 (1) of this Trustee Agreement and secured by this Trustee Agreement. The corresponding obligation of the Trustee shall be limited in each case to the amount of the current Working-Time Account Balance allocated to the respective Beneficiary for whom the Trustor or the Group Companies have provided services, as per the current notification in accordance with § 5 (1), and secured by this Trustee Agreement. Reimbursement shall be made immediately if the data transferred in accordance with § 5 of the Trustee Agreement shows that services have been provided in accordance with sentence 1, or otherwise immediately after the Trustor has notified the Trustee in writing that it has provided services in accordance with sentence 1. Any obligation of the Trustee under this paragraph shall be limited in total to the existing Trust Assets. If the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights under the bank guarantee up to the amount of the Working-Time Account Balances transferred to the new Employer, whereby after the waiver, the guarantee amount under the bank guarantee must still correspond to at least [110]% of the total amount of the Working-Time Account Balances still to be secured in accordance with § 1 (1) of this Trustee Agreement.

4. If, in the event of a change of Employer or other termination of employment of a Beneficiary, the Beneficiary's new Employer declares that, in agreement with the Beneficiary and the Trustor, it will assume the Beneficiary's Working-Time Account Balance, including the claim to payment of the Employer's share of the total social security contribution contained therein, by way of an assumption of debt, The Trustor may, instead of reimbursement in accordance with § 3 (4) sentence 1 of this

Trustee Agreement, also demand that the Trustee transfer the Trust Assets proportionately attributable to the Beneficiary, but in no case more than the Beneficiary's Working-Time Account Balance, directly to the new Employer. In all other respects, § 3 (3) of this Trustee Agreement shall apply accordingly.

5. Upon termination of this Trustee Agreement before the occurrence of a Security Event, the Trustee shall be obliged to proceed with any Trust Assets still available at that time in accordance with the provisions of § 15 of this Trustee Agreement. In the event of termination in the event of a Security Event, the Trust Assets shall be dealt with in accordance with the provisions of § 6 of this Trustee Agreement. The Trustee's possible obligation to retransfer the Trust Assets to the Trustor in the event of a Security Event shall also be governed by the provisions of § 6 of the Trustee Agreement.

6. As long as the Trustee Agreement has not been terminated and no Security Event has occurred, the Trustor may only demand reimbursement from the Trust Assets if he or a Group Company has made payments to satisfy due claims for remuneration recorded in the Working-Time Accounts and secured by this Trustee Agreement and, if applicable, has paid the Employer's share of the total social security contributions attributable thereto. The respective reimbursement shall be made if the data transferred in accordance with § 5 of this Trustee Agreement shows that the claims of the Beneficiaries have been satisfied, or otherwise after written notification by the Trustor to the Trustee that he or the Group Companies have satisfied the claims of Beneficiaries. If the Trustee obtains positive knowledge of the non-fulfillment of secured claims, the fulfillment of which has been communicated by the Trustor, no reimbursement shall be made. In any case, reimbursement shall be made after the service has been rendered, i.e., in arrears. If a claim for reimbursement is not asserted, it shall expire three months after the end of the fiscal year in which the service was rendered to satisfy a claim for remuneration that was recorded in the Working-Time Accounts and secured by the Trustee Agreement. The Trustor is free to waive an existing or future claim for reimbursement in whole or in part by means of a unilateral written declaration to the Trustee. Such a waiver shall be deemed to be a transfer of new assets to the Trust Assets at the time of the waiver of reimbursement. Any obligation on the part of the Trustee to make payments shall be limited to the amount of the relevant Trust Assets available at the respective point in time. In addition, the provision in paragraph 1 shall be observed. If the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights arising from the bank guarantee up to the amount of the reimbursement claim pursuant to this paragraph 6, whereby after the waiver, the guarantee amount under the bank guarantee must still correspond to at least 110% of the total amount of the Working-Time Account Balances still to be secured in accordance with § 1 (1) of the Trustee Agreement.

7. A reimbursement from the Trust Assets or a retransfer of the Trust Assets to the Trustor or the Trustor's right to demand a waiver of rights under the bank guarantee is limited to the cases expressly specified in this Trustee Agreement (§ 3 (3), (4) and (6), § 3a (4), § 6 (9), § 12 (2) and § 15 (6) of the Trustee Agreement).

8. Notwithstanding the provision in paragraph 2, the Trustee is also entitled to engage one or more suitable agents to fulfill its duties as Trustee before the occurrence of a Security Event. In the event of a Security Event, the provisions of § 6 of the Trustee Agreement shall apply.

9. The Administrative Trust existing between the Trustor and the Trustee and regulated in this § 3 shall expire upon the occurrence of the Security Event. This shall not affect the Trustee Agreement in any other respect, in particular with regard to the Security Trust pursuant to § 4 of the Trustee Agreement and the other rights and obligations of the Trustee and the Trustor arising from the Trustee Agreement that are not regulated in § 3 of the Trustee Agreement.

§ 3a Bank guarantee as Trust Assets

1. The Trust Assets may consist wholly or partly of one or more bank guarantees, from which the Trustee shall receive the amount specified in the relevant bank guarantee upon the occurrence of the Security Event. Where reference is made to the bank guarantee above or below, this also includes the possibility of multiple bank guarantees.

2. If and as long as the Trust Assets consist solely of the bank guarantee referred to in paragraph 1 and the amount to cover the Trustee's annual costs pursuant to paragraph 5, and the guarantee amount has not yet been paid to the Trustee because a Security Event has not occurred, reimbursements from the Trust Assets are excluded. However, the Trustor may be entitled to a partial waiver of rights under the bank guarantee in accordance with the detailed provisions of the Trustee Agreement.

3. The bank guarantee must be concluded with a credit institution licensed to operate the guarantee business in Germany, have a term of at least one year, state as its purpose the securing of the Working-Time Account Balances to be secured in accordance with § 1 (1) of the Trustee Agreement, and exclude any objections and defenses in favor of the credit institution or the Trustor. The bank guarantee must contain a provision whereby the credit institution is obliged to pay the full guarantee amount to the Trustee even if no Security Event has occurred, if the Trustor fails to extend the bank guarantee by at least one year no later than 30 calendar days before the expiry of the bank guarantee or to replace the bank guarantee with another corresponding bank guarantee within the meaning of this § 3a (3) or to transfer other assets within the meaning of § 3 of the Trustee Agreement to the Trustee in the amount of the full guarantee amount.

4. If, in addition to Working-Time Account Balances owed to the Trustor, Working-Time Account Balances owed to Group Companies are also included in the security under the Trustee Agreement, if the bank guarantee secures both the Working-Time Account Balances existing vis-à-vis the Trustor and the Working-Time Account Balances existing vis-à-vis the Group Companies, it must be possible to make separate use of the bank guarantee if only the Trustor or only the Group Companies are affected by a Security Event. Otherwise, separate bank guarantees are required to secure the Working-Time Account Balances owed to the Trustor on the one hand and the Working-Time Account Balances owed to the respective Group Companies on the other.

5. If the Trust Assets consist of both the bank guarantee and other assets, such as cash, the Trustee may demand the release of a proportionate share of the Trust Assets , provided that the amount owed by the credit institution under the bank guarantee in the context of a Security Event and the value of other assets in the Trust Assets after the release of the proportionate share of the Trust Assets still amount to at least 110% of the total amount of the relevant Trust Assets to be secured in accordance with § 1 (1) 1 of this Trustee Agreement plus the anticipated annual costs of the Trustee within the meaning of § 8 (2) of this Trustee Agreement.

6. The Trustor's obligation to transfer assets to the Trustee pursuant to § 3 (1) of this Trustee Agreement remains unaffected; however, if the Trust Assets consist predominantly of the bank guarantee, the threshold of 110% of the total amount of the assets to be secured in each case pursuant to § 1 (1) of this Trustee Agreement plus the estimated annual costs of the Trustee within the meaning of § 8 (2) of this Trustee Agreement shall apply instead of the threshold specified in § 3 (1) of this Trustee Agreement.

7. Subject to any deviating provisions in this Trustee Agreement – New, existing bank guarantees within the meaning of this § 3a may also be replaced in full by other bank guarantees within the meaning of this § 3a if the new bank guarantee, taking into account any additional Trust Assets, still covers at least 110% of the scope of obligations existing at the relevant time in accordance with paragraph 5.

8. The Trustee is entitled vis-à-vis the Trustor and obliged vis-à-vis the Beneficiaries as third parties within the meaning of Section 328 (1) of the German Civil Code (BGB) to assert the rights arising

from the bank guarantee upon the occurrence of the Security Event. The funds accruing to the Trustee from the bank guarantee form part of the Trust Assets without the need for further allocation.

§ 4 Genuine contract in favor of third parties; Security Trust

1. The Trustee holds the Trust Assets not only as the administrative Trustee of the Trustor on the basis of the provisions in § 3 of this Trustee Agreement, but also as the Security Trust of each Beneficiary in accordance with the more detailed provisions of this Trustee Agreement. The security trust relationship is established by this Trustee Agreement, which in this respect constitutes a genuine contract for the benefit of third parties within the meaning of Section 328 (1) of the German Civil Code, and its existence is independent of the existence of the Administrative Trust pursuant to § 3 of this Trustee Agreement. The security trust relationship arises immediately upon conclusion of this Trustee Agreement and the first transfer of assets to the Trustee in accordance with § 3 (1) of this Trustee Agreement. It may only be terminated or amended without the written consent of the respective Beneficiaries in accordance with § 15 and § 16 of this Trustee Agreement.

2. In the event of a Security Event, each Beneficiary named in § 1 (3) of this Trustee Agreement is entitled to demand directly from the Trustee, from the Trust Assets, the fulfillment of his or her claims for remuneration recorded at that time in the relevant Working-Time Account, as well as the payment of the Employer's share of the total social security contribution attributable thereto, in accordance with the more detailed provisions in § 6 of this Trustee Agreement.

3. The Trustee's obligation to pay the Beneficiaries in the Security Event pursuant to paragraph 2 is limited in total to the relevant Trust Assets within the meaning of the Trustee Agreement. The Trustee shall have no further liability.

4. In the event of a Security Event, the Trustee is obliged to first satisfy the claims of the Beneficiaries referred to in paragraph 2 in accordance with the provisions of § 6 of the Trustee Agreement before satisfying the Trustor's claims under the Trustee Agreement, including any claims for retransfer or reversal of the transaction on the part of the Trustor arising from unjust enrichment or on the basis of insolvency law provisions.

5. It is an essential basis of the agreement for the Parties that the security trust relationship in favor of the Beneficiaries shall remain in force until all claims to remuneration recorded in the Working-Time Accounts and secured under this Trustee Agreement have been satisfied in full and the Employer's share of the total social security contributions attributable thereto has been paid, or the Working-Time Account Balances have been secured by establishing another, Equivalent form of insolvency security within the meaning of § 15 (2) of this Trustee Agreement, or the Trustee has used the Trust Assets in accordance with the provisions of this Trustee Agreement and no longer holds any Trust Assets. The security trust relationship shall continue to exist during a Security Event, regardless of whether the administrative trust relationship between the Trustor and the Trustee expires. Insofar as this Trustee Agreement is legally terminated before all claims to remuneration recorded in the Working-Time Accounts have been satisfied and the Employer's share of the total social security contribution attributable thereto has been paid, paragraphs 1 to 4 and the provisions in § 15 of the Trustee Agreement shall apply mutatis mutandis to any retransfer claim of the Trustor resulting from such termination or expiry.

§ 5 Data and information on claims from Working-Time Accounts

1. After conclusion of this Trustee Agreement and thereafter every six months, the Trustor shall transfer (either itself or through a service provider) shall transfer to the Trustee a data record containing all

data and information required by the Trustee to fulfill its obligations under the Trustee Agreement and, in particular, to determine the Working-Time Account Balances to be secured and, separately, the Employer's share of the total social security contribution contained therein. This data and information includes, in particular, a current list of Beneficiaries and the scope and due date of the currently existing claims or Working-Time Account Balances of the individual Beneficiaries secured by the Trustee Agreement. Alternatively, with the consent of the Trustee, the Trustor may also transfer only the information necessary to determine the data and information referred to in the preceding sentence 2. The data shall be transferred electronically. Instead of regularly transferring the above-mentioned data and information, it is also sufficient to set up a means for the Trustee to view the relevant database, provided that this ensures that the Trustee has access to the current data and information required in each case.

2. At the end of each quarter, the Trustee or a service provider commissioned by the Trustor in agreement with the Trustee or a service provider commissioned by the Trustee shall determine whether the amount of the bank guarantee or, if other assets are held by the Trustee as Trust Assets instead of the bank guarantee, the value of the Trust Assets (market value / fair value in accordance with Section 253 (1) sentence 4 of the German Commercial Code or in accordance with IFRS, insofar as these are relevant for the Consolidated Financial Statements prepared by the Trustor or in which the Trustor is included) falls below 100% of the total amount of the Working-Time Account Balances to be secured in accordance with § 1 (1) of the Trustee Agreement. If the Trustee determines that there is a shortfall, the Trustor shall be requested to increase the bank guarantee or to make the necessary additional contributions to the Trust Assets.

3. The Trustor undertakes to make any necessary additional contributions to the Trust Assets immediately upon request by the Trustee. The provision in § 3 (1) of this Trustee Agreement remains unaffected.

4. If, during a Security Event, the Trustee requires further information and data, for example on the payment of taxes and social security contributions, etc., in order to fulfill its obligations under the Trustee Agreement, the Trustor is obliged to provide this to the Trustee immediately upon request.

5. Insofar as the Trustor or the Trustee are obliged to process data (within the meaning of Art. 4 No. 2 GDPR) under this Trustee Agreement, they are each entitled to commission a service provider to fulfill this obligation. In this case, the respective client of such a service provider must ensure that the obligations incumbent upon them under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor and the Trustee may be identical.

§ 6 Rights and processing in the Security Event

1. In the event of a Security Event, the Trustee is obligated and entitled to use the Trust Assets in accordance with the provisions set out in the following paragraphs. The Trust Assets also include all payments from a bank guarantee received by the Trustee in the event of a Security Event. As soon as the Trustee learns that a Security Event has been declared, he is obligated and entitled to take the actions described in these paragraphs. The Trustor is obliged to inform the Trustee immediately in writing of the occurrence of the Security Event at the Trustor or at a Group Company. If the Trustee learns of the occurrence of the Security Event elsewhere, he must request the Trustor to confirm the occurrence of the Security Event. If the Trustor himself is uncertain about the occurrence of the Security Event, he is obliged to ascertain the occurrence of the Security Event by other means.

2. The fulfillment of the individual claims recorded in the Working-Time Accounts, secured by this Trustee Agreement, and to which the respective Beneficiaries are entitled in the event of a Security

Event, including the claim to payment of the Employer's share of the total social security contribution, is governed by the following provisions:

Upon notification of the occurrence of the Security Event to the Trustor or to Group Companies, the Trustor shall provide the Trustee with a data record in accordance with § 5 (1) of this Trustee Agreement at the time of the occurrence of the Security Event (reference date) on the basis of which the Trustee can determine the amount of claims secured by the Trustee Agreement against the Trustor or the Group Companies to which the individual Beneficiaries are entitled on the reference date. As long as the Trustor does not transfer the data to the Trustee, the Trustee shall base its settlement actions on the last data record provided by the Trustor in accordance with § 5 (1) of this Trustee Agreement or available to it for inspection. The reference date for the Security Event

- within the meaning of paragraph 3 a) of the preamble is the date specified in the order of the insolvency court

- within the meaning of paragraph 3 b) of the preamble is the date of the announcement of the court order of the insolvency court,

- within the meaning of paragraph 3 c) and d) of the preamble, is the date notified to the Trustee in writing by the Trustor.

3. In the event of a Security Event, the Trustee shall, if necessary with the involvement of an external service provider or agent, immediately segment the Trust Assets in such a way that, if the Trustee Agreement secures not only Working-Time Account Balances existing vis-à-vis the Trustor but also Working-Time Account Balances existing vis-à-vis Group Companies, the Trust Assets are initially divided proportionally between the Working-Time Account Balances existing vis-à-vis the Trustor on the one hand and the Working-Time Account Balances existing vis-à-vis the respective Group Companies on the other. proportionately divided between the Working-Time Account Balances held in trust vis-à-vis the Trustor on the one hand and the Working-Time Account Balances held in trust vis-à-vis the respective Group Companies on the other. The Working-Time Account Balances attributable to the Company, i.e. the Trustor or the respective Group Companies in which the Security Event has occurred, shall be further segmented by allocating a partial amount of these Trust Assets to each Beneficiary who has accumulated Working-Time Account Balances secured by this Trustee Agreement and affected by the Security Event as exclusive cover for the respective claims. If the occurrence of the Security Event has not yet been reported to the Trustee in accordance with paragraph 2, a Beneficiary affected by the Security Event may request the Trustee to perform the aforementioned activities; however, this is only possible if the Beneficiary provides the Trustee with evidence of the occurrence of the Security Event by submitting the relevant documents and if the data and documents required for settlement are available.

Provided that the Trust Assets attributable to the Working-Time Account Balances affected by the Security Event

(a) is sufficient to satisfy all claims to remuneration secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the event of a Security Event, as well as the respective Employer's share of the total social security contribution, each cover pool corresponds to the respective determined value of the individual claim, including the respective Employer's share of the total social security contribution.

(b) is not sufficient to cover all claims to remuneration secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the event of a Security Event, as well as the respective Employer's share of the total social security contribution attributable thereto, the assets shall be allocated to the individual claims on a pro rata basis according to the volume

of the claims, taking into account the Employer's share of the total social security contribution attributable to the claims in each case.

In the cases described under (a), the cover pool attributable to the respective Beneficiaries concerned shall not be increased by any income resulting from the Trust Assets (or from the proceeds of the Trust Assets after their liquidation in accordance with paragraph 4) after the occurrence of the Security Event. In contrast, in the cases described under (b), the cover fund attributable to the respective Beneficiary concerned shall be increased by the share of the income resulting from the relevant Trust Assets (or from the proceeds of the Trust Assets after their liquidation in accordance with paragraph 4) after the occurrence of the Security Event, which corresponds to the share of his cover fund in the Trust Assets, but only up to the amount of his Working-Time Account Balance existing at the time of the occurrence of the Security Event.

4. The Trustee shall immediately liquidate the Trust Assets attributable to the Working-Time Account Balance affected by the Security Event in full (the liquidation of the Trust Assets may take place before or after the segmentation described in paragraph 3, at the discretion of the Trustee). Insofar as claims and rights arising from a bank guarantee form part of the Trustee's assets, the Trustee shall immediately demand all payments due under the bank guarantee. At the request of the respective Beneficiaries entitled to a claim under the above provisions, the Trustee shall pay the statutory income tax and social security contributions attributable to the respective cover pool within the meaning of paragraph 3 (insofar as such contributions are payable for the concerned Beneficiary) from the proceeds to the respective competent tax office or the competent collection agency of the German Federal Social Insurance and shall immediately pay the cover pool reduced by the aforementioned items to the individual Beneficiaries.

5. Each Beneficiary named in § 1 (3) of this Trustee Agreement may, subject to the provision in paragraph 3, sentence 3 of this § 6, require the Trustee to perform the actions described in the preceding paragraphs insofar as they concern him or her.

6. The respective Beneficiaries concerned shall have no claim, nor shall the Trustee have any obligation, to use more than the cover pool allocated in accordance with paragraph 3 to satisfy the claims of the respective Beneficiaries. The Trustee shall be entitled to take the actions specified in paragraph 3 even without being requested to do so by the respective Beneficiaries.

7. The Beneficiaries concerned are not entitled to issue instructions to the Trustee regarding the manner in which the Trust Assets are to be realized and the payment of the Working-Time Account Balances. If a Beneficiary fails to take an action that is necessary for the Trustee to fulfill its obligations to that Beneficiary, the Trustee shall be entitled to refuse performance until the necessary action has been taken.

8. The assumption of the costs of settlement is governed by the provisions of § 8 (3) of this Trustee Agreement. If, in the event of a Security Event, the Trustee has carried out the settlement actions in accordance with paragraphs 2 and 3, he is entitled to satisfy a claim for remuneration to which he is entitled in accordance with the provisions of § 8 (3) of this Trustee Agreement. The Trustee is entitled to use one or more suitable service providers or agents to fulfill his obligations in the event of a Security Event. Any costs incurred by the use of an agent shall be borne by the Trustee from his remuneration for the settlement in the event of a Security Event in accordance with § 8 (3) of the Trustee Agreement. If, upon the occurrence of the Security Event, the Trustee is unable to dispose of the Trust Assets attributable to the Working-Time Account Balances affected by the Security Event in full due to legal or factual circumstances, it shall be obliged to take the necessary measures to obtain

the power of disposal. Any costs incurred in this connection shall be borne proportionately by the individual cover pools.

9. Insofar as, after the Trustee has taken the actions described in paragraphs 3 and 4 and thus satisfied all claims of the affected Beneficiaries, has fulfilled all obligations to the tax authorities and the collection agencies for social security contributions, and has satisfied his claim for remuneration in accordance with § 8 (3) of this Trustee Agreement, and there are still pro rata Trust Assets attributable to the Working-Time Account Balances affected by the Security Event, the Trustee shall transfer these Assets back to the Trustor.

10. If the Security Event occurs only at the Trustor or only at Group Companies, only those Beneficiaries who are entitled to Working-Time Account Balances vis-à-vis the Company affected by the Security Event may assert the rights under Section 6 of the Trustee Agreement. In all other respects, the Trustee Agreement shall continue with the Trust Assets attributable to the Working-Time Account Balances not affected by the Security Event in accordance with the provisions applicable prior to the occurrence of a Security Event.

§ 7 Depositing authority of the Trustee

1. In the event of a Security Event, the Trustee shall be entitled, provided that the deposit requirements of Section 372 BGB (German Civil Code) are met, to release itself from its obligations under the Trustee Agreement towards the Beneficiaries affected by the Security Event and the Trustor by realizing the Trust Assets held by him on the basis of this Trustee Agreement and attributable to the Working-Time Account Balances affected by the Security Event in accordance with the provisions of this Trustee Agreement and distributing the proceeds, less his costs and remuneration claims, to the Beneficiaries affected as specified in § 1 (3) of this Trustee Agreement, the Trustor, the tax offices responsible for collecting income tax on the claims to remuneration recorded in the Working-Time Accounts and due to the respective Beneficiaries in the event of a Security Event, and the collection agencies responsible for collecting the corresponding social security contributions, at the local court at the Trustor's registered office, waiving the right of withdrawal. The costs of the deposit shall be borne by the relevant Trust Assets.

2. The Trustee shall also be entitled to make a deposit for the purpose of releasing itself from its obligations under this Trustee Agreement if this Trustee Agreement is terminated outside of the Security Event and a case under § 15 (5) of this Trustee Agreement applies. The costs of the deposit shall be borne by the Trust Assets.

§ 8 Remuneration of the Trustee

1. The Trustee shall act free of charge.

2. The Trustee is entitled to charge the Trustor for any expenses incurred insofar as the Trustee acts on behalf of the Trustor within the scope of the Trustee Agreement, in particular account and custody account management fees charged by the account or custody account-holding bank, securities commissions, postage, etc. The same applies to the costs of any asset manager commissioned in accordance with § 3 (2) of this Trustee Agreement and the costs of any service providers commissioned in accordance with § 3 (8) of this Trustee Agreement. If the Trustor defaults on payment of these costs, the Trustee is entitled to deduct the costs from the Trust Assets.

3. To cover the costs incurred by the Trustee in connection with the settlement activities pursuant to Section 6 of this Trustee Agreement (including the costs of engaging any service providers acting in

the context of the settlement), the Trustee shall be entitled to withdraw these amounts from the Trust Assets attributable to the Working-Time Account Balances affected by the Security Event, unless the Trustor has made separate amounts available to cover the costs.

§ 9 Audits

1. The Trustor shall be entitled to audit the administration, investment, and general use of the Trust Assets, as well as the fulfillment of the Trustee's other duties under the Trustee Agreement, at any time on the basis of the Trustee's documents. The Trustee shall also be obliged to provide the Trustor with unrestricted information in this regard.

2. The Trustor may, at its own expense, also enlist the assistance of third parties, in particular auditors, tax advisors, lawyers, or other experts, in an audit pursuant to paragraph 1.

3. Additional costs and internal additional expenses incurred by the Trustee as a result of reviews pursuant to paragraphs 1 and 2 shall be reimbursed by the Trustor.

§ 10 Power of attorney

The Trustor authorizes the Trustee to represent him within the scope of the Trustee Agreement vis-à-vis authorities, social security institutions, and other pension providers. The Trustee may grant a sub-power of attorney to a third party, provided that the third party acts as a suitable agent of the Trustee under the Trustee Agreement. The Trustee or the third party shall only make use of the power of attorney or sub-power of attorney to the extent necessary to fulfill their obligations under the Trustee Agreement. Insofar as existing Working-Time Account Balances vis-à-vis Group Companies are secured by this Trustee Agreement, the Trustor shall ensure that the Trustee is also authorized to represent the Group Company in question, insofar as this is necessary within the meaning of this § 10 to fulfill the security purpose of this Trustee Agreement.

§ 11 Liability of the Trustee

1. The Trustee shall be liable to the Trustor and, after the occurrence of the Security Event, also to the Beneficiaries, to the extent legally possible, only for intentional and grossly negligent misconduct on the part of its organs or third parties whom it employs to fulfill its obligations under the Trustee Agreement. There are no duties of care toward third parties.

2. The standard of liability is the diligence of a prudent businessman.

3. The Trustee shall not be liable for any damage resulting from defective preliminary services provided by the Trustor or any third party commissioned by the Trustor, in particular the transfer of incorrect data and information (which, for example, leads to an unjustified refund pursuant to § 3 (6) of the Trustee Agreement).

4. The Parties agree that the Trustee does not and cannot assume any liability for the investment performance of the Trust Assets and the degree to which the Trust Assets cover the obligations arising from Working-Time Account Balances.

5. The Trustor hereby indemnifies the Trustee and its organs against any claims by third parties or Beneficiaries who assert claims against the Trustee and its organs in connection with the execution of the Trustee Agreement, unless the claim by the third party or the Beneficiaries is based on gross negligence or intentional acts on the part of the respective body or its Employees. The indemnification of the Trustee against claims by Beneficiaries pursuant to sentence 1 does not include the claims against the Trustee for the fulfillment of its obligations specified in § 6 of the Trustee Agreement. Changes to this indemnification can only be made with effect for the future and require the consent of the Trustee's organs.

§ 12 Transfer of business and discontinuation of the obligation to secure certain Working-Time Account Balances against insolvency

1. If, prior to the occurrence of the Security Event, a business or part of a business is transferred by legal transaction from the Trustor or Group Companies to another owner within the meaning of Section 613a of the German Civil Code (BGB) (regardless of whether as a result of a transfer of individual rights or measures pursuant to the German Transformation Act (UmwG)) and thus the Trustor or the Group Companies are no longer the debtor of the obligations arising from Working-Time Account Balances of the Beneficiaries transferring with the business to the new owner, the Trustor may require the Trustee to use the part of the Trust Assets that covers the obligations arising from Working-Time Account Balances transferring to the new business owner in order to establish an Equivalent form of insolvency security that is equivalent to the security previously provided by the Trustee Agreement within the meaning of § 15 (2) of the Trustee Agreement for the obligations arising from Working-

Time Account Balances transferred to the new business owner. The portion of the Trust Assets to be made available by the Trustee corresponds in percentage terms to the share of the Working-Time Account Balances attributable to Beneficiaries who are transferred to the new owner in the total volume of all Working-Time Account Balances secured by the Trustee Agreement – New, but not exceeding the nominal equivalent of the Working-Time Account Balances attributable to Beneficiaries who are transferred to the new owner. If, in the event of a transfer of business, the new owner of the business or part of the business is an affiliated company of the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG), the Trustor is obliged require the Trustee to provide Trust Assets for the establishment of an Equivalent form of insolvency security in accordance with this paragraph 1, unless the Trustor has already established such an Equivalent form of insolvency security from its own resources and can therefore demand a pro rata reimbursement from the Trust Assets in accordance with paragraph 2.

2. If the Trustor transfers assets to the new owner, which the latter uses to establish an Equivalent form of insolvency security, within the meaning of section 15 (2) of this Trustee Agreement, the Trustor may demand reimbursement of the corresponding amount from the Trustee, but no more than the transfer of the portion of the Trust Assets that covers the obligations arising from Working-Time Account Balances transferred to the new business owner. The Trustor may demand that the Trustee declare a waiver with regard to the amount of the guarantee to the extent that, as a result of the transfer of the business within the meaning of Section 613a of the German Civil Code (BGB) or a transaction under the German Transformation Act (UmwG), obligations arising from Working-Time Account Balances secured by this Trustee Agreement have been transferred to a new business owner, provided that the Trustor has previously made other assets available in accordance with sentence 1.

3. Any transfer of Trust Assets by the Trustee in accordance with the above provisions is subject to the new business owner proving to the Trustor or the Trustee that an equivalent form of insolvency protection as referred to in paragraphs 1 and 2 has been or will be introduced and that the Equivalent form of insolvency security has been introduced or will be introduced and that the Working-Time Account Balances still existing vis-à-vis the Trustor or a Group Company, which are to be secured by the Trustee Agreement, are secured to a sufficient extent in accordance with § 3 (1) of the Trustee Agreement. The decisive date for this determination is the date of the intended transfer of assets. The equivalent security and the amount to be transferred must be verified by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified attorney. In the event of a transfer of operations between affiliated companies and uniform security provided by the Trustee, the written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer shall be replaced by other evidence of the transfer of operations and the amount to be transferred that is deemed suitable by the Parties. The Trustee shall not be obliged to carry out its own audit. The costs for this shall be borne by the Trustor.

4. The provisions in § 3a (2) and (5) of this Trustee Agreement shall apply mutatis mutandis.

§ 13 Confidentiality

1. The Trustor and the Trustee undertake

   - all documents, information, and data that are not publicly available, confidential, or owned by the other Party (including accounting documents, contracts, analyses, compilations, forecasts, studies, and other financial data, including in the form of diskettes, CD-ROMs, or other storage devices) that are made available to them by the other Party or come to their knowledge on the basis of this Trustee Agreement or in connection with its preparation or implementation, as well as

   - the text of this Trustee Agreement

(hereinafter collectively referred to as the "**Confidential Information**")

in strict confidence for an indefinite period (and therefore also beyond the term of the Trustee Agreement), to use it only within the scope of the contractual relationship, and not to disclose it to third parties without the prior consent of the other Party.

2. Prior consent to the disclosure of Confidential Information is not required if the Trustor or Trustee discloses Confidential Information to service providers or advisors who need access to the Confidential Information in order to perform their duties for a Party and who have been informed by the Party concerned about the confidentiality of the transaction.

3. The right to disclose Confidential Information in order to fulfill legal or contractual obligations remains unaffected.

4. The Trustor and the Trustee shall inform the other Party immediately if they become aware of or have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person**.**

§ 14 Data protection

1. Insofar as personal data (in the broad sense of Art. 4 No. 2 GDPR) is processed by the Parties in connection with the execution of the Trustee Agreement, the provisions of the GDPR and, where applicable, the Federal Data Protection Act must be observed.

2. The Parties agree that, in the event of a Security Event, the Trustee may independently decide on the purpose and means of processing personal data in order to fulfill its obligations under the Trustee Agreement and, in this respect, is the independent sole controller within the meaning of Art. 4 No. 7 GDPR.

3. The Trustor and the Trustee undertake to take appropriate measures when processing (within the meaning of Art. 4 No. 2 GDPR) the personal data of the Beneficiaries.

§ 15 Term, termination, and termination of the agreement

1. This Trustee Agreement shall enter into force upon signature by both Parties and shall be concluded for an indefinite period.

2. The Trustee Agreement may be terminated at any time by mutual agreement between the Trustor and the Trustee. Similarly, until the occurrence of the Security Event, the Trustee Agreement may be terminated by the Trustor or the Trustee with three months' notice to the end of each calendar year. However, both termination by mutual agreement and any termination pursuant to sentence 2 shall only be permissible and effective if at least an Equivalent form of insolvency security is ensured. An "**Equivalent form of insolvency security**" is defined as protection against the insolvency of the Trustor or the Group Companies, which safeguards the financial interests of the Beneficiaries to an extent that is economically comparable to the protection provided by the Trustee Agreement and which complies at all times with the requirements of Section 8a of the German Partial Retirement Act in terms of its legal structure and practical application. The equivalent security must be proven by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act on the basis of a contractual trust relationship comparable to the present Trustee Agreement and the Trustor provides

evidence of this. If confirmation of equivalence is required, it is sufficient if the confirmation of equivalence refers to the date on which the confirmation is issued. The costs of the confirmation shall be borne by the Trustor. The Trustee has no obligation to carry out its own review. After termination of this Trustee Agreement by one of the Parties, the other Party is obliged to take all necessary actions incumbent upon it to ensure an Equivalent form of insolvency security.

3. Otherwise, this Trustee Agreement may only be terminated by the Trustor or the Trustee for good cause. The occurrence of the Security Event does not constitute good cause. Furthermore, this Trustee Agreement may be terminated by either Party if there are no longer any Working-Time Account Balances secured by this Trustee Agreement belonging to Beneficiaries.

4. Upon termination of this Trustee Agreement in accordance with paragraph 3, the Trustee shall transfer any remaining Trust Assets to a third party to be named in writing by the Trustor, provided that the third party concludes an agreement with the Trustor in favor of the Beneficiaries that provides at least an Equivalent form of insolvency security for the Working-Time Account Balances. In this case, too, the equivalent security must be proven by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG) on the basis of a contractual trust relationship comparable to the present Trustee Agreement and the Trustor provides evidence of this. If confirmation of equivalence is required, it is sufficient if the confirmation of equivalence refers to the date on which the confirmation is issued. The costs of the confirmation shall be borne by the Trustor. The Trustee has no obligation to conduct its own review.

5. If the requirements for a transfer of the Trust Assets pursuant to paragraph 4 are not fulfilled within 90 calendar days after the Trustee has requested the Trustor to name a third party in accordance with paragraph 4, the Trustee shall be entitled, if the requirements of Section 372 of the German Civil Code are met, to deposit the Trust Assets with the local court at the Trustor's place of business in favor of the Trustor, all Beneficiaries, the tax offices responsible for collecting income tax on the claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the event of a Security Event, and the collection agencies responsible for collecting the corresponding social security contributions, with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee is entitled to do so. Any costs incurred as a result shall be borne by the Trust Assets. If the requirements of Section 372 BGB (German Civil Code) are not met, the Trustee shall be obliged to continue to fulfill his obligations under this Trustee Agreement despite the termination of the Trustee Agreement until the requirements of paragraph 4 are met. The provisions on the bearing of costs in this Trustee Agreement shall continue to apply.

6. After termination of this Trustee Agreement in accordance with paragraph 2 or 3, the Trustor may only demand the retransfer of Trust Assets if and to the extent that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the event of a Security Event (including claims for payment of the Employer's share of the total social security contribution) have been satisfied in full or these claims are secured by the establishment of another, at least Equivalent form of insolvency security. The Trustor must confirm in writing to the Trustee that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the event of a Security Event (including claims for payment of the Employer's share of the total social security contribution) have been fulfilled in full, unless this is evident from the data and information available to the Trustee. The Trustor must provide evidence of the establishment of another, Equivalent form of insolvency security; paragraph 2, sentences 4 ff. apply accordingly.

7. If this Trustee Agreement is terminated after the occurrence of the Security Event, the Trustee shall be obliged to perform the tasks and duties pursuant to § 4 and § 6 of this Trustee Agreement until such

tasks and duties are assumed by the third party to be designated by the Trustor in accordance with the provisions of paragraph 4.

§ 16 Amendments to the agreement

1. The Trustor is entitled to exclude Working-Time Account Balances that arise only after a date to be determined by the Trustor and not in the past from the scope of the Trustee Agreement in whole or in part by means of a unilateral written declaration to the Trustee and the concerned Beneficiaries. A declaration to the Beneficiaries is only necessary if Working-Time Account Balances of the Beneficiaries concerned are already secured by the Trustee Agreement. Working-Time Account Balances that have arisen or been accumulated up to this date remain unaffected and continue to be secured by the Trustee Agreement if the Trustor exercises the right referred to in sentence 1.

2. Contract amendments that merely involve changes to technical processes or serve to fill gaps shall be made in consultation between the Trustor and the Trustee, without the consent of the Beneficiaries being necessary, while safeguarding the security interests of the Beneficiaries. This also applies to amendments to the agreement that serve to establish another, at least Equivalent form of insolvency security for the Working-Time Account Balances (including the cancellation of the previous insolvency protection). Sentence 1 shall also apply to amendments to the Investment Guidelines, to the change of asset manager (in accordance with § 3 (2) of this Trustee Agreement) and to amendments to the wording of the agreement which merely clarify the joint intention of the Trustor and the Trustee at the time of conclusion of this Trustee Agreement.

3. If the Trustee Agreement needs to be amended due to legal or regulatory requirements or due to changed or new case law, the Trustor and the Trustee shall jointly amend the Trustee Agreement accordingly, safeguarding the interests of the Beneficiaries without their consent being necessary.

4. Amendments to the Trustee Agreement that are solely legally and economically advantageous to the Beneficiaries do not require their consent.

5. Otherwise, the Trustee Agreement may only be amended with the written consent of the Beneficiaries named in § 1 (3) of this Trustee Agreement.

§ 17 Final provisions

1. Claims arising from this Trustee Agreement may not be assigned, lent, pledged, or otherwise transferred to third parties. Any assignments, loans, pledges, or transfers that have nevertheless taken place are invalid vis-à-vis the Trustee.

2. The exclusive place of jurisdiction for all disputes arising from this Trustee Agreement is Düsseldorf, insofar as this is legally permissible. The law of the Federal Republic of Germany shall apply.

3. There are no verbal side agreements to this Trustee Agreement. Amendments and additions to this Trustee Agreement, including this written form clause, must be made in writing to be effective, unless stricter formal requirements exist under mandatory statutory provisions.

4. Should individual or multiple provisions of this Trustee Agreement be or become invalid in whole or in part, this shall not affect the validity of the remaining provisions. The Trustor and the Trustee are

obliged to replace an invalid provision with a provision that comes closest to the intended economic purpose of the invalid provision. The same applies to any contractual loopholes.

The following annex forms an integral part of this Trustee Agreement:

- Investment Guidelines for the Trust Assets

Two copies of this Trustee Agreement exist. One copy shall be received by each of the following:

- the Trustor
- the Trustee

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Düsseldorf, October 10, 2025

Henkel AG & Co. KGaA

_____ _____

Düsseldorf, October 10, 2025

Henkel Sicherungs-Treuhand e.V.

_____ _____

Investment Guidelines for the Trust Assets

No separate investment concept is currently planned, as the Working-Time Account Balances are to be secured by bank guarantees and any costs are to be covered by cash or money market funds available in the Trust Assets, unless the costs are borne by the Trustor.

Framework Agreement

between

Henkel AG & Co. KGaA, Henkelstraße 67, 40589 Düsseldorf,

- hereinafter referred to as the "**Trustor**" -

and

Henkel Sicherungs-Treuhand e.V., with its registered office in Düsseldorf, entered in the Düsseldorf Register of Associations under VR 9491,

- hereinafter referred to as the "**Trustee**" -

The **Trustor** and the **Trustee** are jointly referred to as the "**Parties**" or individually as the "**Party**."

1. On December 8, 2011, the Parties entered into an "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event (Trustee Agreement)" (hereinafter the "**Trustee Agreement – Old**").

2. The Parties now intend to conclude a further agreement, the "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event relating to Partial Retirement Agreements on and after January 1, 2026 (Trustee Agreement – New)" (hereinafter the "**Trustee Agreement – New**"), in order to secure, from January 1, 2026, Working-Time Account Balances from partial retirement agreements with Employees (including members of the relevant executive bodies) of the Trustor and, if applicable, with Employees (including members of the relevant executive bodies) of companies affiliated with the Trustor whose Working-Time Account Balances are not already secured by the Trustee Agreement – Old, (hereinafter referred to as "**New Beneficiaries**") separately from the Trustee Agreement – Old.

3. The Trustee Agreement – Old is intended to continue to secure all Working-Time Account Balances from partial retirement agreements with Employees (including members of the relevant executive bodies) of the Trustor and, where applicable, companies affiliated with the Trustor, which were already acquired on or before January 1, 2026 (hereinafter referred to as the "**Replacement Date**") in accordance with the provisions of the Trustee Agreement – Old (hereinafter referred to as "**Old Beneficiaries**"). This also applies to Working-Time Account Balances that the Old Beneficiaries acquire after the Replacement Date. The rights of the Old Beneficiaries existing under the Trustee Agreement – Old at the time of conclusion of this framework agreement, in particular the rights to payment of the Working-Time Account Balance, shall remain unaffected. Under the Trustee Agreement – New, Working-Time Account Balances of the Old Beneficiaries shall not be secured, as these are exclusively subject to the Trustee Agreement – Old.

4. As soon as there are no longer any Working-Time Account Balances of the Old Beneficiaries that are secured under the Trustee Agreement – Old, the Trustee Agreement – Old shall be terminated in accordance with § 15 No. 1 lit. a of the Trustee Agreement – Old.

5. The Parties agree that the Trustee may invest the Trust Assets formed under the Trustee Agreement – Old not only in cash but also in money market funds and other investment opportunities which the Trustor and the Trustee agree in writing in the future and which do not contradict the security purpose

of the Trustee Agreement – Old. The Parties hereby wish to clarify the investment option in money market funds.

6. The Parties agree to amend the Trustee Agreement – Old and to continue it in its new version, as well as to conclude the Trustee Agreement – New.

7. Terms used in this framework agreement that are not defined separately have the same meaning as in the Trustee Agreement – New.

8. With this in mind, the Parties agree as follows:

§ 1 Amendment to the Trustee Agreement – Old

1. The Parties hereby mutually agree to amend § 10 (1) and (2) of the Trustee Agreement – Old with immediate effect. § 10 (1) shall be replaced by the following:

> "The Parties to this agreement shall adapt the provisions of this agreement, to the extent legally necessary, to new corporate structures of the Trustor or an Employer or other legal framework conditions, without jeopardizing the classification of the transferred assets as plan assets within the meaning of IAS 19.7 or as cover assets within the meaning of Section 246 HGB (German Commercial Code) in their currently applicable versions."

§ 10 (2) shall be replaced by the following:

> "To the extent necessary within the scope of an adjustment within the meaning of paragraph 1, the Trustee shall transfer the Trust Assets to another legal entity on the instructions of the Trustor, provided that the latter has demonstrated in writing that it will assume all of the Trustee's rights and obligations under this agreement and ensures that the Trust Assets can continue to be classified as plan assets within the meaning of IAS 19.7 or as cover assets within the meaning of Section 246 of the German Commercial Code (HGB) in their currently applicable versions. A transfer to the Trustor or another company that is fully or proportionally included in the Consolidated Financial Statements of Henkel AG & Co. KGaA is excluded, subject to the provision in Section 11a of this agreement."

2. The Parties hereby mutually agree to amend § 11 (1) a) and b) and § 11 (5) of the Trustee Agreement – Old with immediate effect. § 11 (1) a) and b) shall be replaced by the following:

> a) insofar as it serves to reimburse the Working-Time Account Balances paid out or Pension Benefits fulfilled by the respective Employer and a repayment is permissible in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code in their currently valid version. A payment for the purpose of settling a Pension Obligation or a claim for payment of a Working-Time Account Balance shall also be deemed to be a Pension Benefit paid or a Working-Time Account Balance paid out. The respective Employer must provide the Trustee with written proof in advance of the amount of the respective Pension Benefits provided or Working-Time Account Balances paid out; the Trustee is entitled to specify the requirements for proof of the respective payment amount; or
>
> b) insofar as, in accordance with the relevant International Financial Reporting Standards (IFRS) or HGB (German Commercial Code) in their currently valid version, there is an overfunding in the amount of the relevant Trust Assets and a

reduction is therefore permissible, provided that the remaining relevant Trust Assets are sufficient to cover the associated Pension Obligations or Working-Time Account Balances; or"

§ 11 (5) shall be replaced by the following:

"If the Trustor does not assert his or her claim for reimbursement pursuant to paragraph 1 (a) within three months of it being confirmed in writing pursuant to paragraph 4, and if not all of the Employer's Pension Obligations or Working-Time Account Balances have been secured by Trust Assets in accordance with the accounting principles pursuant to IAS 19.7 or the German Commercial Code by Trust Assets, the unreimbursed Trust Assets shall automatically be reallocated to Trust Assets to secure the Pension Obligations and Working-Time Account Balances that are still secured. If the Trustor does not make a specific allocation, the reallocated reimbursement amount shall be distributed evenly among all pension obligations and Working-Time Account Balances that are not yet secured."

3. The Parties hereby mutually agree to amend the Trustee Agreement – Old in accordance with § 11 of the Trustee Agreement – Old with immediate effect. The following § 11a is inserted after § 11 of the Trustee Agreement – Old:

"§ 11a Transfer of business and elimination of the obligation to secure certain Working-Time Account Balances against insolvency

If, prior to the occurrence of the Security Event, a business or part of a business is transferred by legal transaction from the Trustor or another Employer to another owner within the meaning of Section 613a of the German Civil Code (BGB) (whether as a result of a transfer of individual rights or on the basis of measures under the German Transformation Act), and the Trustor or the Employer concerned is therefore no longer the debtor of the Working-Time Account Balances of the Beneficiaries transferring to the new owner with the business, the Trustor may require the Trustee to make available the portion of the Trust Assets covering the Working-Time Account Balances transferred to the new business owner for the purpose of establishing an Equivalent form of insolvency security for the Working-Time Account Balances transferred to the new business owner. The portion of the Trust Assets to be made available by the Trustee corresponds to the percentage of the total volume of all Working-Time Account Balances secured by this Trustee Agreement that is attributable to Beneficiaries who are transferred to the new owner, but not exceeding the nominal value of the Working-Time Account Balances attributable to Beneficiaries who are transferred to the new owner. If, in the event of a transfer of business, the new owner of the business or part of an enterprise is an enterprise affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG), the Trustor shall be obliged to demand that the Trustee provide Trust Assets for the establishment of an Equivalent form of insolvency security, unless the Trustor has already established such an Equivalent form of insolvency security from its own resources.

Any transfer of Trust Assets by the Trustee in accordance with the above provision is subject to the condition that the new owner of the business has demonstrated to the Trustor or the Trustee that the transfer of the assets has introduced or will introduce an Equivalent form of insolvency security and that the Working-Time Account Balances still owed to the Trustor or an Employer and to be secured by the Trustee Agreement are secured in sufficient amount in accordance with the Trustee Agreement. The decisive point in time for this determination is the date of the intended transfer of assets. The equivalent security and the amount to be transferred must be proven by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer. In the case of a transfer of operations between affiliated companies and uniform security provided by the Trustee, the written

confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer shall be replaced by other evidence of the transfer of operations and the amount to be transferred that is deemed suitable by the Parties. The Trustee shall not be obliged to carry out its own audit. The costs for this shall be borne by the Trustor."

4. The Parties hereby mutually agree to amend § 15 (3) first subparagraph of the Trustee Agreement – Old with immediate effect. § 15 (3) first subparagraph shall be replaced by the following:

> "In the event of termination pursuant to paragraph 1 or cancellation pursuant to paragraph 2, the Parties to this agreement are obliged to transfer the Trust Assets to another legal entity in such a way that the Trust Assets continue to qualify as plan assets within the meaning of IAS 19.7 or as cover assets within the meaning of Section 246 of the German Commercial Code in their currently applicable form."

5. The Parties hereby amend the Trustee Agreement – Old by mutual agreement in accordance with § 17 of the Trustee Agreement – Old with immediate effect. The following § 17a is inserted after § 17 of the Trustee Agreement – Old:

> "§ 17a Limitation of the scope of application
>
> The Trustor is entitled to exclude Working-Time Account Balances that arise only after a date to be determined by the Trustor and not in the past from the scope of the Trustee Agreement in whole or in part by means of a unilateral written declaration to the Trustee. A declaration to the respective Beneficiaries is only necessary and must be made by the Trustor if Working-Time Account Balances of the Beneficiaries concerned are already secured by the Trustee Agreement. Working-Time Account Balances that have arisen or been accumulated up to this date remain unaffected and continue to be secured by the Trustee Agreement if the Trustor exercises the right referred to in sentence 1. In addition, the Trustor is entitled, from a date to be determined by the Trustor that is not in the past, to exclude new Beneficiaries who have not yet accumulated any Working-Time Account Balances from the scope of the Trustee Agreement or from inclusion in the security under the Trustee Agreement by means of a unilateral written declaration to the Trustee. If the Trustor exercises its rights under this § 17a, it shall thereby modify the definition of Working-Time Account Balances or Beneficiaries within the meaning of this agreement accordingly."

6. The Parties agree that the Trust Assets under the Trustee Agreement – Old may be invested in bank deposits, money market funds, and comparably liquid corporate bonds and government bonds, and that this now constitutes the content of the Investment Guidelines under the Trustee Agreement – Old.

7. Otherwise, the Trustee Agreement – Old remains unaffected.

8. The Trustor hereby declares, in accordance with § 17a of the Trustee Agreement – Old, that Working-Time Account Balances accruing for New Beneficiaries from January 1, 2026, shall be excluded from the scope of the Trustee Agreement – Old. The Trustor states for clarification purposes only that Working-Time Account Balances accrued after January 1, 2026, for Old Beneficiaries shall continue to fall within the scope of the Trustee Agreement – Old.

9. The Trustor and Trustee declare that no Beneficiaries within the meaning of the Trustee Agreement – Old are affected by the provision in point 4 above who have already acquired Working-Time Account Balances under the Trustee Agreement – Old by the end of December 31, 2025. It is not necessary to notify the Beneficiaries.

§ 2 Conclusion of the Trustee Agreement – New

The Parties conclude the Trustee Agreement – New in the version contained in the **appendix** with immediate effect.

§ 3 Final provisions

1. There are no verbal side agreements to this framework agreement. Amendments and additions to this framework agreement, including this written form clause, must be made in writing to be effective, unless stricter formal requirements exist under mandatory statutory provisions.

2. Should individual provisions or several provisions of this framework agreement be or become invalid in whole or in part, this shall not affect the validity of the remaining provisions. The Parties are obliged to replace an invalid provision with a valid provision that comes closest to the intended economic purpose of the invalid provision. The same applies to the filling of any contractual gaps.

3. The exclusive place of jurisdiction for all disputes arising from this framework agreement is Düsseldorf, insofar as this is legally permissible. The law of the Federal Republic of Germany applies, excluding international private law.

4. The **appendix** is an integral part of this framework agreement.

5. Two copies of this framework agreement exist. One copy shall be received by each of the following Parties:

   - the Trustor
   - the Trustee

***

Düsseldorf, October 10, 2025

Henkel AG & Co. KGaA

_____ _____

Düsseldorf, October 10, 2025

Henkel Sicherungs-Trustee e.V.

_____ _____

Appendix

AGREEMENT

on

the transfer of assets, reimbursement, agent services, and satisfaction of Beneficiaries in a Security Event relating to partial retirement agreements on or after January 1, 2026

(Trustee Agreement – New)

between

Henkel AG & Co. KGaA, Düsseldorf, hereinafter referred to as the "Trustor"

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf, hereinafter referred to as the "Trustee"

Preamble

1. The Trustor and companies affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG) (hereinafter referred to as "**Group Companies**" insofar as these affiliated companies have been included in the security under this Trustee Agreement by written notification to the Trustee) have concluded agreements with their Employees (including the members of the managing bodies of the Trustor and the corresponding Group Companies) on partial retirement within the meaning of Section 2 (2) of the German Partial Retirement Act (hereinafter: "AltTZG"). The agreements pursuant to Section 2 (2) of the German Partial Retirement Act establish partial retirement employment relationships in the so-called block model. Within the framework of participation in a block model partial retirement, those entitled to partial retirement are entitled to remuneration from the Trustor or Group Companies for periods of leave from work in return for work performed prior to these periods. These Working-Time Account Balances, including the Employer's share of the total social security contribution, are referred to as "**Working-Time Account Balances**." These Working-Time Account Balances are recorded in partial retirement accounts (hereinafter: "**Working-Time Accounts**" or individually "**Working-Time Account**"). The above-mentioned Working-Time Accounts are kept in cash, although it is not excluded that the Working-Time Accounts may also be kept in time units in the future. The amount of the respective Working-Time Account Balances is determined by the respective partial retirement regulations, which also specify in more detail the conversion option for the time units posted to the Working-Time Accounts into claims for remuneration. Entitlements to remuneration for periods of partial or complete exemption from work that are only accrued after the occurrence of the Security Event within the meaning of paragraph 3, including the Employer's share of the total social security contribution attributable thereto, shall not be considered Working-Time Account Balances within the meaning of the Trustee Agreement. Working-Time Account Balances are also considered as claims to remuneration under the Trustee Agreement – including the Employer's share of the total social security contribution attributable thereto – for which the Trustor is only liable on the basis of a joint and several liability pursuant to

Section 613a (2) of the German Civil Code (BGB) or on the basis of a joint and several liability pursuant to the provisions of the German Transformation Act (UmwG).

2. Employees (including members of the executive bodies of the company) of the Trustor and the corresponding Group Companies are automatically included in this Trustee Agreement if they only start building up Working-Time Account Balances from January 1, 2026, unless the Trustor has exercised its right under § 16 (1) of this Trustee Agreement in this regard.

3. The objective of this Trustee Agreement is to cover the Working-Time Account Balances owed to the Trustor or to Group Companies, including the Employer's share of the total social security contributions contained therein, to the extent specified in this Trustee Agreement by means of bank guarantees or other assets provided for in this Trustee Agreement and, where applicable, to hedge against the risk that

   (a) insolvency proceedings are opened against the assets of the Trustor or the Group Companies, or

   (b) the opening of insolvency proceedings against the assets of the Trustor or the Group Companies is rejected due to lack of assets, or

   (c) an out-of-court settlement is reached between the Trustor or the Group Companies and its creditors to avert insolvency proceedings, or

   (d) the business activities of the Trustor or the Group Companies are completely discontinued, and insolvency proceedings are clearly out of the question due to lack of assets.

   Each of these cases is referred to below as a "**Security Event**" with regard to the concerned Company, i.e. with regard to the Trustor or Group Companies. The Working-Time Account Balances are backed and secured by transferring assets in the amount of the respective Working-Time Account Balances and the Employer's share of the total social security contribution contained therein from the Trustor to the legally independent Trustee, who holds them in trust within the framework of the double trust relationship established by the Trustee Agreement within the meaning of § 1 (2) of this Trustee Agreement and invested in a bank guarantee or other assets provided for in this Trustee Agreement.

4. The legal owner of the assets transferred to the Trustee under the Trustee Agreement and of claims arising from a bank guarantee pursuant to § 3a of the Trustee Agreement is the Trustee; the beneficial owner of the corresponding assets and claims arising from the bank guarantee is the Trustor. The claims of the individual Beneficiary against the Trustee in the event of a Security Event relate to the portion of the assets transferred to or held by the Trustee that is attributable to him in accordance with the Trustee Agreement. The Employees have no direct rights to these assets. Employees only have claims against the Trustee in the event of a Security Event, insofar as this affects the Company with which they have Working-Time Account Balances, in accordance with the Trustee Agreement. The obligations of the Trustor or the Group Companies arising from the Working-Time Account Balances are hereinafter uniformly referred to as "**Obligations arising from Working-Time Account Balances**."

5. Insofar as no contributions to statutory health and long-term care insurance are paid for Beneficiaries within the meaning of this Trustee Agreement, but Employer subsidies for private health and long-term care insurance are granted, the claims to the granting of these Employer subsidies shall be protected against insolvency by this Trustee Agreement in the same way as the corresponding claims to the payment of the Employer's share of the contributions to statutory health and long-term care insurance. The same applies to claims for the granting of Employer subsidies for exempt pension insurance or for a professional pension scheme, which are granted in lieu of the Employer's share of contributions to statutory pension insurance. For the purposes of this Trustee Agreement, the term "Working-Time Account Balance" shall include, in addition to remuneration credits including the

Employer's share of the total social security contribution, remuneration credits including Employer subsidies for private health and long-term care insurance and/or for exempting pension insurance or for a professional pension scheme which are paid by the Trustor in lieu of the corresponding Employer's share of social security contributions.

With this in mind, the Parties agree as follows:

§ 1 Subject matter of the contract

1. The subject matter of this Trustee Agreement is – taking into account the provision in § 16 (1) of this Trustee Agreement – the external reinsurance and insolvency insurance of the Working-Time Account Balances (as defined in the preamble). The subject matter of this Trustee Agreement is also, in the event of a Security Event, the fulfillment of the claims for remuneration recorded in the respective Working-Time Accounts at that time against the Trustor or against Group Companies, as well as the payment of the Employer's share of the total social security contribution attributable to the respective claims for remuneration in accordance with the detailed provisions of this Trustee Agreement.

2. This Trustee Agreement establishes an Administrative Trust within the meaning of § 3 of this Trustee Agreement between the Trustor and the Trustee, as well as a Security Trust within the meaning of § 4 of this Trustee Agreement between the Trustee and the Beneficiaries (dual trust relationship).

3. Subject to the provision in § 16 (1) of this Trustee Agreement, the Beneficiaries under this Trustee Agreement are the Employees (including the members of the executive bodies of the company) of the Trustor or a Group Company within the meaning of paragraph 1 of the preamble, who, within the framework of partial retirement arrangements in the so-called block model, accumulate Working-Time Account Balances in Working-Time Accounts from or after January 1, 2026 (but not before), which are secured by the Trustee Agreement, as well as other persons to whom the secured Working-Time Account Balances are effectively transferred (e.g., by inheritance). The above-mentioned Beneficiaries are hereinafter collectively referred to as "**Beneficiaries**." The scope and type of security for the Beneficiaries are governed by the detailed provisions of the Trustee Agreement.

4. Insofar as the Trustor or Trustee is obliged under this Trustee Agreement to process data within the meaning of Art. 4 No. 2 of Regulation (EU) 2016/679 (General Data Protection Regulation, hereinafter "**GDPR**"), they are each entitled to commission a service provider to fulfill this obligation. In this case, the respective client of the service provider must ensure that the obligations incumbent upon it under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor and the Trustee may be identical.

§ 2 Trust Assets

1. The Trust Assets may consist exclusively or partially of a bank guarantee within the meaning of § 3a of the Trustee Agreement and the resulting claims and rights. Likewise, the Trust Assets may consist exclusively or partially of other assets or property, in particular cash in the form of bank deposits, claims on products of a life insurance company, or securities. Whether the Trust Assets consist wholly or partly of a bank guarantee within the meaning of § 3a of this Trustee Agreement or of other assets is determined either by the Trustor in accordance with the provisions of § 3 of this Trustee Agreement or by a payment from a bank guarantee to the Trustee.

2. If this is provided for or necessary within the framework of the investment concept within the meaning of § 3 (2) of this Trustee Agreement, the Trustee shall open one or more trust deposit accounts in its name, managed as open trust deposit accounts (hereinafter: "**Securities Account**") and/or the Trustee shall conclude one or more group or individual insurance contracts with a life insurance company. Furthermore, the Trustee shall in any case, i.e. also independently of an investment concept pursuant to § 3 (2) of this Trustee Agreement, open one or more current or Clearing Accounts (hereinafter: "**Clearing Account**") managed as open trust accounts with a German credit institution of its choice.

3. All claims and rights of the Trustee arising from bank guarantees, all assets booked in the Securities Account and on the Clearing Account, including cash balances, as well as all claims arising from products of a life insurance company which the Trustee has acquired with assets transferred to the Trustee by the Trustor under this Trustee Agreement or which have been transferred directly to the Trustee, or their surrogates, constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the following provisions (hereinafter: "**Trust Assets**"). The Trust Assets also include the benefits and fruits derived by the Trustee from the Trust Assets (hereinafter: "**Income**").

4. The Beneficiary of the Trust Assets is the Trustor until the occurrence of the Security Event. The rights to the Trust Assets in the event of a Security Event are governed by the provisions of § 6 of the Trustee Agreement.

5. The Trust Assets shall be kept separate from any own assets of the Trustee and any assets held by the Trustee under other Trustee Agreements.

6. Insofar as certified taxes and duties (in particular capital gains tax and solidarity surcharge) are payable by the Trustor on income from the Trust Assets prior to the occurrence of the Security Event, these taxes and duties shall be borne by the Trust Assets, unless the Trustor has undertaken to reimburse these contributions to the Trustee in a separate agreement.

§ 3 Administrative Trust

1. The Trustor transfers assets to the Trustee that are intended to serve as external reinsurance and security for the Working-Time Account Balances. The Trustor is obliged to transfer assets to the Trustee to the extent that these assets (including any increases or decreases in value) cover at least 100% of the total amount of the Working-Time Account Balances to be secured in accordance with § 1 (1) of the Trustee Agreement at all times. The assets transferred to the Trustee to cover the Working-Time Account Balances or bank guarantees acquired in this way within the meaning of § 3a of the Trustee Agreement or other acquired assets and their surrogates (including any increases or decreases in value) constitute the Trust Assets within the meaning of § 2 of the Trustee Agreement. If the total value of the Trust Assets (in the case of bank guarantees, this is the amount of the guarantee) falls below 100% of the total amount of the Working-Time Account Balances to be secured in accordance with § 1 (1) of this Trustee Agreement, the Trustor shall immediately compensate for the difference upon request in accordance with § 5 (2) of this Trustee Agreement by transferring additional assets to the Trustee. Instead of transferring assets from the Trustor to the Trustee, which are then either held

by the Trustee or used to acquire a bank guarantee or for other investments, the Trustor may also transfer the rights and claims arising from a bank guarantee to the Trustee or increase an existing bank guarantee in favor of the Trustee. Similarly, the Trustor has the right to demand that the Trustee use Trust Assets to acquire a bank guarantee within the meaning of § 3a of this Trustee Agreement. Any obligation on the part of the Trustor to transfer assets to the Trustee in accordance with the provisions of this paragraph shall end upon the occurrence of the Security Event. From this point in time, the Trustee shall also no longer be obliged to accept assets.

2. Unless the Trustor and the Trustee agree otherwise or unless the Trust Assets consist exclusively of a bank guarantee in accordance with § 3a of the Trustee Agreement or exclusively of cash, the Trustee shall commission an asset manager to invest the Trust Assets within the framework of a separate asset management agreement. The Trust Assets shall be invested in accordance with the investment concept set out in the "Investment Guidelines for the Trust Assets" (hereinafter: "**Investment Guidelines**") in their currently valid version. The Investment Guidelines shall be amended at the request of the Trustor, provided that the amendment does not conflict with the provisions of the Trustee Agreement, in particular the exclusive use of the Trust Assets to secure Working-Time Account Balances and, in the event of a Security Event, to fulfill obligations arising from Working-Time Account Balances (including the associated costs). The Trustee shall not be required to comply with the Investment Guidelines insofar as they conflict with the exclusive use of the Trust Assets to secure Working-Time Account Balances and, during a Security Event, to fulfill obligations arising from Working-Time Account Balances (including the associated costs). The Trustee shall hold the Trust Assets in trust for the Trustor until the occurrence of a Security Event and shall use the Trust Assets only in accordance with this Trustee Agreement. The Trustor shall ensure that the Investment Guidelines do not conflict with the purpose of this Trustee Agreement. The Investment Guidelines may be amended between the Trustor and the Trustee in accordance with the above sentences without the consent of the Beneficiaries being required.

3. In the event of a change of Employer or other termination of employment of a Beneficiary before the occurrence of a Security Event, the Trustee shall be obliged, at the request of the Trustor, to reimburse the benefits provided by the Trustor or Group Companies so that the new Employer declares an assumption of debt in agreement with the Beneficiary with regard to the Working-Time Account Balance, including the entitlement to payment of the Employer's share of the total social security contribution of the Beneficiary concerned contained therein. Reimbursement shall be made in the amount of the current Working-Time Account Balance allocated to the respective Beneficiary for whom the Trustor or the Group Companies have provided benefits, as reported in accordance with § 5 (1) of this Trustee Agreement and secured by this Trustee Agreement. The corresponding obligation of the Trustee shall be limited in each case to the amount of the current Working-Time Account Balance allocated to the respective Beneficiary for whom the Trustor or the Group Companies have provided services, as per the current notification in accordance with § 5 (1), and secured by this Trustee Agreement. Reimbursement shall be made immediately if the data transferred in accordance with § 5 of the Trustee Agreement shows that services have been provided in accordance with sentence 1, or otherwise immediately after the Trustor has notified the Trustee in writing that it has provided services in accordance with sentence 1. Any obligation of the Trustee under this paragraph shall be limited in total to the existing Trust Assets. If the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights under the bank guarantee up to the amount of the Working-Time Account Balances transferred to the new Employer, whereby after the waiver, the guarantee amount under the bank guarantee must still correspond to at least [110]% of the total amount of the Working-Time Account Balances still to be secured in accordance with § 1 (1) of this Trustee Agreement.

4. If, in the event of a change of Employer or other termination of employment of a Beneficiary, the Beneficiary's new Employer declares that, in agreement with the Beneficiary and the Trustor, it will assume the Beneficiary's Working-Time Account Balance, including the claim to payment of the Employer's share of the total social security contribution contained therein, by way of an assumption of debt, The Trustor may, instead of reimbursement in accordance with § 3 (4) sentence 1 of this

Trustee Agreement, also demand that the Trustee transfer the Trust Assets proportionately attributable to the Beneficiary, but in no case more than the Beneficiary's Working-Time Account Balance, directly to the new Employer. In all other respects, § 3 (3) of this Trustee Agreement shall apply accordingly.

5. Upon termination of this Trustee Agreement before the occurrence of a Security Event, the Trustee shall be obliged to proceed with any Trust Assets still available at that time in accordance with the provisions of § 15 of this Trustee Agreement. In the event of termination in the event of a Security Event, the Trust Assets shall be dealt with in accordance with the provisions of § 6 of this Trustee Agreement. The Trustee's possible obligation to retransfer the Trust Assets to the Trustor in the event of a Security Event shall also be governed by the provisions of § 6 of the Trustee Agreement.

6. As long as the Trustee Agreement has not been terminated and no Security Event has occurred, the Trustor may only demand reimbursement from the Trust Assets if he or a Group Company has made payments to satisfy due claims for remuneration recorded in the Working-Time Accounts and secured by this Trustee Agreement and, if applicable, has paid the Employer's share of the total social security contributions attributable thereto. The respective reimbursement shall be made if the data transferred in accordance with § 5 of this Trustee Agreement shows that the claims of the Beneficiaries have been satisfied, or otherwise after written notification by the Trustor to the Trustee that he or the Group Companies have satisfied the claims of Beneficiaries. If the Trustee obtains positive knowledge of the non-fulfillment of secured claims, the fulfillment of which has been communicated by the Trustor, no reimbursement shall be made. In any case, reimbursement shall be made after the service has been rendered, i.e., in arrears. If a claim for reimbursement is not asserted, it shall expire three months after the end of the fiscal year in which the service was rendered to satisfy a claim for remuneration that was recorded in the Working-Time Accounts and secured by the Trustee Agreement. The Trustor is free to waive an existing or future claim for reimbursement in whole or in part by means of a unilateral written declaration to the Trustee. Such a waiver shall be deemed to be a transfer of new assets to the Trust Assets at the time of the waiver of reimbursement. Any obligation on the part of the Trustee to make payments shall be limited to the amount of the relevant Trust Assets available at the respective point in time. In addition, the provision in paragraph 1 shall be observed. If the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights arising from the bank guarantee up to the amount of the reimbursement claim pursuant to this paragraph 6, whereby after the waiver, the guarantee amount under the bank guarantee must still correspond to at least 110% of the total amount of the Working-Time Account Balances still to be secured in accordance with § 1 (1) of the Trustee Agreement.

7. A reimbursement from the Trust Assets or a retransfer of the Trust Assets to the Trustor or the Trustor's right to demand a waiver of rights under the bank guarantee is limited to the cases expressly specified in this Trustee Agreement (§ 3 (3), (4) and (6), § 3a (4), § 6 (9), § 12 (2) and § 15 (6) of the Trustee Agreement).

8. Notwithstanding the provision in paragraph 2, the Trustee is also entitled to engage one or more suitable agents to fulfill its duties as Trustee before the occurrence of a Security Event. In the event of a Security Event, the provisions of § 6 of the Trustee Agreement shall apply.

9. The Administrative Trust existing between the Trustor and the Trustee and regulated in this § 3 shall expire upon the occurrence of the Security Event. This shall not affect the Trustee Agreement in any other respect, in particular with regard to the Security Trust pursuant to § 4 of the Trustee Agreement and the other rights and obligations of the Trustee and the Trustor arising from the Trustee Agreement that are not regulated in § 3 of the Trustee Agreement.

§ 3a Bank guarantee as Trust Assets

1. The Trust Assets may consist wholly or partly of one or more bank guarantees, from which the Trustee shall receive the amount specified in the relevant bank guarantee upon the occurrence of the Security Event. Where reference is made to the bank guarantee above or below, this also includes the possibility of multiple bank guarantees.

2. If and as long as the Trust Assets consist solely of the bank guarantee referred to in paragraph 1 and the amount to cover the Trustee's annual costs pursuant to paragraph 5, and the guarantee amount has not yet been paid to the Trustee because a Security Event has not occurred, reimbursements from the Trust Assets are excluded. However, the Trustor may be entitled to a partial waiver of rights under the bank guarantee in accordance with the detailed provisions of the Trustee Agreement.

3. The bank guarantee must be concluded with a credit institution licensed to operate the guarantee business in Germany, have a term of at least one year, state as its purpose the securing of the Working-Time Account Balances to be secured in accordance with § 1 (1) of the Trustee Agreement, and exclude any objections and defenses in favor of the credit institution or the Trustor. The bank guarantee must contain a provision whereby the credit institution is obliged to pay the full guarantee amount to the Trustee even if no Security Event has occurred, if the Trustor fails to extend the bank guarantee by at least one year no later than 30 calendar days before the expiry of the bank guarantee or to replace the bank guarantee with another corresponding bank guarantee within the meaning of this § 3a (3) or to transfer other assets within the meaning of § 3 of the Trustee Agreement to the Trustee in the amount of the full guarantee amount.

4. If, in addition to Working-Time Account Balances owed to the Trustor, Working-Time Account Balances owed to Group Companies are also included in the security under the Trustee Agreement, if the bank guarantee secures both the Working-Time Account Balances existing vis-à-vis the Trustor and the Working-Time Account Balances existing vis-à-vis the Group Companies, it must be possible to make separate use of the bank guarantee if only the Trustor or only the Group Companies are affected by a Security Event. Otherwise, separate bank guarantees are required to secure the Working-Time Account Balances owed to the Trustor on the one hand and the Working-Time Account Balances owed to the respective Group Companies on the other.

5. If the Trust Assets consist of both the bank guarantee and other assets, such as cash, the Trustee may demand the release of a proportionate share of the Trust Assets , provided that the amount owed by the credit institution under the bank guarantee in the context of a Security Event and the value of other assets in the Trust Assets after the release of the proportionate share of the Trust Assets still amount to at least 110% of the total amount of the relevant Trust Assets to be secured in accordance with § 1 (1) 1 of this Trustee Agreement plus the anticipated annual costs of the Trustee within the meaning of § 8 (2) of this Trustee Agreement.

6. The Trustor's obligation to transfer assets to the Trustee pursuant to § 3 (1) of this Trustee Agreement remains unaffected; however, if the Trust Assets consist predominantly of the bank guarantee, the threshold of 110% of the total amount of the assets to be secured in each case pursuant to § 1 (1) of this Trustee Agreement plus the estimated annual costs of the Trustee within the meaning of § 8 (2) of this Trustee Agreement shall apply instead of the threshold specified in § 3 (1) of this Trustee Agreement.

7. Subject to any deviating provisions in this Trustee Agreement – New, existing bank guarantees within the meaning of this § 3a may also be replaced in full by other bank guarantees within the meaning of this § 3a if the new bank guarantee, taking into account any additional Trust Assets, still covers at least 110% of the scope of obligations existing at the relevant time in accordance with paragraph 5.

8. The Trustee is entitled vis-à-vis the Trustor and obliged vis-à-vis the Beneficiaries as third parties within the meaning of Section 328 (1) of the German Civil Code (BGB) to assert the rights arising

from the bank guarantee upon the occurrence of the Security Event. The funds accruing to the Trustee from the bank guarantee form part of the Trust Assets without the need for further allocation.

§ 4 Genuine contract in favor of third parties; Security Trust

1. The Trustee holds the Trust Assets not only as the administrative Trustee of the Trustor on the basis of the provisions in § 3 of this Trustee Agreement, but also as the Security Trust of each Beneficiary in accordance with the more detailed provisions of this Trustee Agreement. The security trust relationship is established by this Trustee Agreement, which in this respect constitutes a genuine contract for the benefit of third parties within the meaning of Section 328 (1) of the German Civil Code, and its existence is independent of the existence of the Administrative Trust pursuant to § 3 of this Trustee Agreement. The security trust relationship arises immediately upon conclusion of this Trustee Agreement and the first transfer of assets to the Trustee in accordance with § 3 (1) of this Trustee Agreement. It may only be terminated or amended without the written consent of the respective Beneficiaries in accordance with § 15 and § 16 of this Trustee Agreement.

2. In the event of a Security Event, each Beneficiary named in § 1 (3) of this Trustee Agreement is entitled to demand directly from the Trustee, from the Trust Assets, the fulfillment of his or her claims for remuneration recorded at that time in the relevant Working-Time Account, as well as the payment of the Employer's share of the total social security contribution attributable thereto, in accordance with the more detailed provisions in § 6 of this Trustee Agreement.

3. The Trustee's obligation to pay the Beneficiaries in the Security Event pursuant to paragraph 2 is limited in total to the relevant Trust Assets within the meaning of the Trustee Agreement. The Trustee shall have no further liability.

4. In the event of a Security Event, the Trustee is obliged to first satisfy the claims of the Beneficiaries referred to in paragraph 2 in accordance with the provisions of § 6 of the Trustee Agreement before satisfying the Trustor's claims under the Trustee Agreement, including any claims for retransfer or reversal of the transaction on the part of the Trustor arising from unjust enrichment or on the basis of insolvency law provisions.

5. It is an essential basis of the agreement for the Parties that the security trust relationship in favor of the Beneficiaries shall remain in force until all claims to remuneration recorded in the Working-Time Accounts and secured under this Trustee Agreement have been satisfied in full and the Employer's share of the total social security contributions attributable thereto has been paid, or the Working-Time Account Balances have been secured by establishing another, Equivalent form of insolvency security within the meaning of § 15 (2) of this Trustee Agreement, or the Trustee has used the Trust Assets in accordance with the provisions of this Trustee Agreement and no longer holds any Trust Assets. The security trust relationship shall continue to exist during a Security Event, regardless of whether the administrative trust relationship between the Trustor and the Trustee expires. Insofar as this Trustee Agreement is legally terminated before all claims to remuneration recorded in the Working-Time Accounts have been satisfied and the Employer's share of the total social security contribution attributable thereto has been paid, paragraphs 1 to 4 and the provisions in § 15 of the Trustee Agreement shall apply mutatis mutandis to any retransfer claim of the Trustor resulting from such termination or expiry.

§ 5 Data and information on claims from Working-Time Accounts

1. After conclusion of this Trustee Agreement and thereafter every six months, the Trustor shall transfer (either itself or through a service provider) shall transfer to the Trustee a data record containing all

data and information required by the Trustee to fulfill its obligations under the Trustee Agreement and, in particular, to determine the Working-Time Account Balances to be secured and, separately, the Employer's share of the total social security contribution contained therein. This data and information includes, in particular, a current list of Beneficiaries and the scope and due date of the currently existing claims or Working-Time Account Balances of the individual Beneficiaries secured by the Trustee Agreement. Alternatively, with the consent of the Trustee, the Trustor may also transfer only the information necessary to determine the data and information referred to in the preceding sentence 2. The data shall be transferred electronically. Instead of regularly transferring the above-mentioned data and information, it is also sufficient to set up a means for the Trustee to view the relevant database, provided that this ensures that the Trustee has access to the current data and information required in each case.

2. At the end of each quarter, the Trustee or a service provider commissioned by the Trustor in agreement with the Trustee or a service provider commissioned by the Trustee shall determine whether the amount of the bank guarantee or, if other assets are held by the Trustee as Trust Assets instead of the bank guarantee, the value of the Trust Assets (market value / fair value in accordance with Section 253 (1) sentence 4 of the German Commercial Code or in accordance with IFRS, insofar as these are relevant for the Consolidated Financial Statements prepared by the Trustor or in which the Trustor is included) falls below 100% of the total amount of the Working-Time Account Balances to be secured in accordance with § 1 (1) of the Trustee Agreement. If the Trustee determines that there is a shortfall, the Trustor shall be requested to increase the bank guarantee or to make the necessary additional contributions to the Trust Assets.

3. The Trustor undertakes to make any necessary additional contributions to the Trust Assets immediately upon request by the Trustee. The provision in § 3 (1) of this Trustee Agreement remains unaffected.

4. If, during a Security Event, the Trustee requires further information and data, for example on the payment of taxes and social security contributions, etc., in order to fulfill its obligations under the Trustee Agreement, the Trustor is obliged to provide this to the Trustee immediately upon request.

5. Insofar as the Trustor or the Trustee are obliged to process data (within the meaning of Art. 4 No. 2 GDPR) under this Trustee Agreement, they are each entitled to commission a service provider to fulfill this obligation. In this case, the respective client of such a service provider must ensure that the obligations incumbent upon them under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor and the Trustee may be identical.

§ 6 Rights and processing in the Security Event

1. In the event of a Security Event, the Trustee is obligated and entitled to use the Trust Assets in accordance with the provisions set out in the following paragraphs. The Trust Assets also include all payments from a bank guarantee received by the Trustee in the event of a Security Event. As soon as the Trustee learns that a Security Event has been declared, he is obligated and entitled to take the actions described in these paragraphs. The Trustor is obliged to inform the Trustee immediately in writing of the occurrence of the Security Event at the Trustor or at a Group Company. If the Trustee learns of the occurrence of the Security Event elsewhere, he must request the Trustor to confirm the occurrence of the Security Event. If the Trustor himself is uncertain about the occurrence of the Security Event, he is obliged to ascertain the occurrence of the Security Event by other means.

2. The fulfillment of the individual claims recorded in the Working-Time Accounts, secured by this Trustee Agreement, and to which the respective Beneficiaries are entitled in the event of a Security

Event, including the claim to payment of the Employer's share of the total social security contribution, is governed by the following provisions:

Upon notification of the occurrence of the Security Event to the Trustor or to Group Companies, the Trustor shall provide the Trustee with a data record in accordance with § 5 (1) of this Trustee Agreement at the time of the occurrence of the Security Event (reference date) on the basis of which the Trustee can determine the amount of claims secured by the Trustee Agreement against the Trustor or the Group Companies to which the individual Beneficiaries are entitled on the reference date. As long as the Trustor does not transfer the data to the Trustee, the Trustee shall base its settlement actions on the last data record provided by the Trustor in accordance with § 5 (1) of this Trustee Agreement or available to it for inspection. The reference date for the Security Event

- within the meaning of paragraph 3 a) of the preamble is the date specified in the order of the insolvency court

- within the meaning of paragraph 3 b) of the preamble is the date of the announcement of the court order of the insolvency court,

- within the meaning of paragraph 3 c) and d) of the preamble, is the date notified to the Trustee in writing by the Trustor.

3. In the event of a Security Event, the Trustee shall, if necessary with the involvement of an external service provider or agent, immediately segment the Trust Assets in such a way that, if the Trustee Agreement secures not only Working-Time Account Balances existing vis-à-vis the Trustor but also Working-Time Account Balances existing vis-à-vis Group Companies, the Trust Assets are initially divided proportionally between the Working-Time Account Balances existing vis-à-vis the Trustor on the one hand and the Working-Time Account Balances existing vis-à-vis the respective Group Companies on the other. proportionately divided between the Working-Time Account Balances held in trust vis-à-vis the Trustor on the one hand and the Working-Time Account Balances held in trust vis-à-vis the respective Group Companies on the other. The Working-Time Account Balances attributable to the Company, i.e. the Trustor or the respective Group Companies in which the Security Event has occurred, shall be further segmented by allocating a partial amount of these Trust Assets to each Beneficiary who has accumulated Working-Time Account Balances secured by this Trustee Agreement and affected by the Security Event as exclusive cover for the respective claims. If the occurrence of the Security Event has not yet been reported to the Trustee in accordance with paragraph 2, a Beneficiary affected by the Security Event may request the Trustee to perform the aforementioned activities; however, this is only possible if the Beneficiary provides the Trustee with evidence of the occurrence of the Security Event by submitting the relevant documents and if the data and documents required for settlement are available.

Provided that the Trust Assets attributable to the Working-Time Account Balances affected by the Security Event

(a) is sufficient to satisfy all claims to remuneration secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the event of a Security Event, as well as the respective Employer's share of the total social security contribution, each cover pool corresponds to the respective determined value of the individual claim, including the respective Employer's share of the total social security contribution.

(b) is not sufficient to cover all claims to remuneration secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the event of a Security Event, as well as the respective Employer's share of the total social security contribution attributable thereto, the assets shall be allocated to the individual claims on a pro rata basis according to the volume

of the claims, taking into account the Employer's share of the total social security contribution attributable to the claims in each case.

In the cases described under (a), the cover pool attributable to the respective Beneficiaries concerned shall not be increased by any income resulting from the Trust Assets (or from the proceeds of the Trust Assets after their liquidation in accordance with paragraph 4) after the occurrence of the Security Event. In contrast, in the cases described under (b), the cover fund attributable to the respective Beneficiary concerned shall be increased by the share of the income resulting from the relevant Trust Assets (or from the proceeds of the Trust Assets after their liquidation in accordance with paragraph 4) after the occurrence of the Security Event, which corresponds to the share of his cover fund in the Trust Assets, but only up to the amount of his Working-Time Account Balance existing at the time of the occurrence of the Security Event.

4. The Trustee shall immediately liquidate the Trust Assets attributable to the Working-Time Account Balance affected by the Security Event in full (the liquidation of the Trust Assets may take place before or after the segmentation described in paragraph 3, at the discretion of the Trustee). Insofar as claims and rights arising from a bank guarantee form part of the Trustee's assets, the Trustee shall immediately demand all payments due under the bank guarantee. At the request of the respective Beneficiaries entitled to a claim under the above provisions, the Trustee shall pay the statutory income tax and social security contributions attributable to the respective cover pool within the meaning of paragraph 3 (insofar as such contributions are payable for the concerned Beneficiary) from the proceeds to the respective competent tax office or the competent collection agency of the German Federal Social Insurance and shall immediately pay the cover pool reduced by the aforementioned items to the individual Beneficiaries.

5. Each Beneficiary named in § 1 (3) of this Trustee Agreement may, subject to the provision in paragraph 3, sentence 3 of this § 6, require the Trustee to perform the actions described in the preceding paragraphs insofar as they concern him or her.

6. The respective Beneficiaries concerned shall have no claim, nor shall the Trustee have any obligation, to use more than the cover pool allocated in accordance with paragraph 3 to satisfy the claims of the respective Beneficiaries. The Trustee shall be entitled to take the actions specified in paragraph 3 even without being requested to do so by the respective Beneficiaries.

7. The Beneficiaries concerned are not entitled to issue instructions to the Trustee regarding the manner in which the Trust Assets are to be realized and the payment of the Working-Time Account Balances. If a Beneficiary fails to take an action that is necessary for the Trustee to fulfill its obligations to that Beneficiary, the Trustee shall be entitled to refuse performance until the necessary action has been taken.

8. The assumption of the costs of settlement is governed by the provisions of § 8 (3) of this Trustee Agreement. If, in the event of a Security Event, the Trustee has carried out the settlement actions in accordance with paragraphs 2 and 3, he is entitled to satisfy a claim for remuneration to which he is entitled in accordance with the provisions of § 8 (3) of this Trustee Agreement. The Trustee is entitled to use one or more suitable service providers or agents to fulfill his obligations in the event of a Security Event. Any costs incurred by the use of an agent shall be borne by the Trustee from his remuneration for the settlement in the event of a Security Event in accordance with § 8 (3) of the Trustee Agreement. If, upon the occurrence of the Security Event, the Trustee is unable to dispose of the Trust Assets attributable to the Working-Time Account Balances affected by the Security Event in full due to legal or factual circumstances, it shall be obliged to take the necessary measures to obtain

the power of disposal. Any costs incurred in this connection shall be borne proportionately by the individual cover pools.

9. Insofar as, after the Trustee has taken the actions described in paragraphs 3 and 4 and thus satisfied all claims of the affected Beneficiaries, has fulfilled all obligations to the tax authorities and the collection agencies for social security contributions, and has satisfied his claim for remuneration in accordance with § 8 (3) of this Trustee Agreement, and there are still pro rata Trust Assets attributable to the Working-Time Account Balances affected by the Security Event, the Trustee shall transfer these Assets back to the Trustor.

10. If the Security Event occurs only at the Trustor or only at Group Companies, only those Beneficiaries who are entitled to Working-Time Account Balances vis-à-vis the Company affected by the Security Event may assert the rights under Section 6 of the Trustee Agreement. In all other respects, the Trustee Agreement shall continue with the Trust Assets attributable to the Working-Time Account Balances not affected by the Security Event in accordance with the provisions applicable prior to the occurrence of a Security Event.

§ 7 Depositing authority of the Trustee

1. In the event of a Security Event, the Trustee shall be entitled, provided that the deposit requirements of Section 372 BGB (German Civil Code) are met, to release itself from its obligations under the Trustee Agreement towards the Beneficiaries affected by the Security Event and the Trustor by realizing the Trust Assets held by him on the basis of this Trustee Agreement and attributable to the Working-Time Account Balances affected by the Security Event in accordance with the provisions of this Trustee Agreement and distributing the proceeds, less his costs and remuneration claims, to the Beneficiaries affected as specified in § 1 (3) of this Trustee Agreement, the Trustor, the tax offices responsible for collecting income tax on the claims to remuneration recorded in the Working-Time Accounts and due to the respective Beneficiaries in the event of a Security Event, and the collection agencies responsible for collecting the corresponding social security contributions, at the local court at the Trustor's registered office, waiving the right of withdrawal. The costs of the deposit shall be borne by the relevant Trust Assets.

2. The Trustee shall also be entitled to make a deposit for the purpose of releasing itself from its obligations under this Trustee Agreement if this Trustee Agreement is terminated outside of the Security Event and a case under § 15 (5) of this Trustee Agreement applies. The costs of the deposit shall be borne by the Trust Assets.

§ 8 Remuneration of the Trustee

1. The Trustee shall act free of charge.

2. The Trustee is entitled to charge the Trustor for any expenses incurred insofar as the Trustee acts on behalf of the Trustor within the scope of the Trustee Agreement, in particular account and custody account management fees charged by the account or custody account-holding bank, securities commissions, postage, etc. The same applies to the costs of any asset manager commissioned in accordance with § 3 (2) of this Trustee Agreement and the costs of any service providers commissioned in accordance with § 3 (8) of this Trustee Agreement. If the Trustor defaults on payment of these costs, the Trustee is entitled to deduct the costs from the Trust Assets.

3. To cover the costs incurred by the Trustee in connection with the settlement activities pursuant to Section 6 of this Trustee Agreement (including the costs of engaging any service providers acting in

the context of the settlement), the Trustee shall be entitled to withdraw these amounts from the Trust Assets attributable to the Working-Time Account Balances affected by the Security Event, unless the Trustor has made separate amounts available to cover the costs.

§ 9 Audits

1. The Trustor shall be entitled to audit the administration, investment, and general use of the Trust Assets, as well as the fulfillment of the Trustee's other duties under the Trustee Agreement, at any time on the basis of the Trustee's documents. The Trustee shall also be obliged to provide the Trustor with unrestricted information in this regard.

2. The Trustor may, at its own expense, also enlist the assistance of third parties, in particular auditors, tax advisors, lawyers, or other experts, in an audit pursuant to paragraph 1.

3. Additional costs and internal additional expenses incurred by the Trustee as a result of reviews pursuant to paragraphs 1 and 2 shall be reimbursed by the Trustor.

§ 10 Power of attorney

The Trustor authorizes the Trustee to represent him within the scope of the Trustee Agreement vis-à-vis authorities, social security institutions, and other pension providers. The Trustee may grant a sub-power of attorney to a third party, provided that the third party acts as a suitable agent of the Trustee under the Trustee Agreement. The Trustee or the third party shall only make use of the power of attorney or sub-power of attorney to the extent necessary to fulfill their obligations under the Trustee Agreement. Insofar as existing Working-Time Account Balances vis-à-vis Group Companies are secured by this Trustee Agreement, the Trustor shall ensure that the Trustee is also authorized to represent the Group Company in question, insofar as this is necessary within the meaning of this § 10 to fulfill the security purpose of this Trustee Agreement.

§ 11 Liability of the Trustee

1. The Trustee shall be liable to the Trustor and, after the occurrence of the Security Event, also to the Beneficiaries, to the extent legally possible, only for intentional and grossly negligent misconduct on the part of its organs or third parties whom it employs to fulfill its obligations under the Trustee Agreement. There are no duties of care toward third parties.

2. The standard of liability is the diligence of a prudent businessman.

3. The Trustee shall not be liable for any damage resulting from defective preliminary services provided by the Trustor or any third party commissioned by the Trustor, in particular the transfer of incorrect data and information (which, for example, leads to an unjustified refund pursuant to § 3 (6) of the Trustee Agreement).

4. The Parties agree that the Trustee does not and cannot assume any liability for the investment performance of the Trust Assets and the degree to which the Trust Assets cover the obligations arising from Working-Time Account Balances.

5. The Trustor hereby indemnifies the Trustee and its organs against any claims by third parties or Beneficiaries who assert claims against the Trustee and its organs in connection with the execution of the Trustee Agreement, unless the claim by the third party or the Beneficiaries is based on gross negligence or intentional acts on the part of the respective body or its Employees. The indemnification of the Trustee against claims by Beneficiaries pursuant to sentence 1 does not include the claims against the Trustee for the fulfillment of its obligations specified in § 6 of the Trustee Agreement. Changes to this indemnification can only be made with effect for the future and require the consent of the Trustee's organs.

§ 12 Transfer of business and discontinuation of the obligation to secure certain Working-Time Account Balances against insolvency

1. If, prior to the occurrence of the Security Event, a business or part of a business is transferred by legal transaction from the Trustor or Group Companies to another owner within the meaning of Section 613a of the German Civil Code (BGB) (regardless of whether as a result of a transfer of individual rights or measures pursuant to the German Transformation Act (UmwG)) and thus the Trustor or the Group Companies are no longer the debtor of the obligations arising from Working-Time Account Balances of the Beneficiaries transferring with the business to the new owner, the Trustor may require the Trustee to use the part of the Trust Assets that covers the obligations arising from Working-Time Account Balances transferring to the new business owner in order to establish an Equivalent form of insolvency security that is equivalent to the security previously provided by the Trustee Agreement within the meaning of § 15 (2) of the Trustee Agreement for the obligations arising from Working-

Time Account Balances transferred to the new business owner. The portion of the Trust Assets to be made available by the Trustee corresponds in percentage terms to the share of the Working-Time Account Balances attributable to Beneficiaries who are transferred to the new owner in the total volume of all Working-Time Account Balances secured by the Trustee Agreement – New, but not exceeding the nominal equivalent of the Working-Time Account Balances attributable to Beneficiaries who are transferred to the new owner. If, in the event of a transfer of business, the new owner of the business or part of the business is an affiliated company of the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG), the Trustor is obliged require the Trustee to provide Trust Assets for the establishment of an Equivalent form of insolvency security in accordance with this paragraph 1, unless the Trustor has already established such an Equivalent form of insolvency security from its own resources and can therefore demand a pro rata reimbursement from the Trust Assets in accordance with paragraph 2.

2. If the Trustor transfers assets to the new owner, which the latter uses to establish an Equivalent form of insolvency security, within the meaning of section 15 (2) of this Trustee Agreement, the Trustor may demand reimbursement of the corresponding amount from the Trustee, but no more than the transfer of the portion of the Trust Assets that covers the obligations arising from Working-Time Account Balances transferred to the new business owner. The Trustor may demand that the Trustee declare a waiver with regard to the amount of the guarantee to the extent that, as a result of the transfer of the business within the meaning of Section 613a of the German Civil Code (BGB) or a transaction under the German Transformation Act (UmwG), obligations arising from Working-Time Account Balances secured by this Trustee Agreement have been transferred to a new business owner, provided that the Trustor has previously made other assets available in accordance with sentence 1.

3. Any transfer of Trust Assets by the Trustee in accordance with the above provisions is subject to the new business owner proving to the Trustor or the Trustee that an equivalent form of insolvency protection as referred to in paragraphs 1 and 2 has been or will be introduced and that the Equivalent form of insolvency security has been introduced or will be introduced and that the Working-Time Account Balances still existing vis-à-vis the Trustor or a Group Company, which are to be secured by the Trustee Agreement, are secured to a sufficient extent in accordance with § 3 (1) of the Trustee Agreement. The decisive date for this determination is the date of the intended transfer of assets. The equivalent security and the amount to be transferred must be verified by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified attorney. In the event of a transfer of operations between affiliated companies and uniform security provided by the Trustee, the written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer shall be replaced by other evidence of the transfer of operations and the amount to be transferred that is deemed suitable by the Parties. The Trustee shall not be obliged to carry out its own audit. The costs for this shall be borne by the Trustor.

4. The provisions in § 3a (2) and (5) of this Trustee Agreement shall apply mutatis mutandis.

§ 13 Confidentiality

1. The Trustor and the Trustee undertake

   - all documents, information, and data that are not publicly available, confidential, or owned by the other Party (including accounting documents, contracts, analyses, compilations, forecasts, studies, and other financial data, including in the form of diskettes, CD-ROMs, or other storage devices) that are made available to them by the other Party or come to their knowledge on the basis of this Trustee Agreement or in connection with its preparation or implementation, as well as

   - the text of this Trustee Agreement

(hereinafter collectively referred to as the "**Confidential Information**")

in strict confidence for an indefinite period (and therefore also beyond the term of the Trustee Agreement), to use it only within the scope of the contractual relationship, and not to disclose it to third parties without the prior consent of the other Party.

2. Prior consent to the disclosure of Confidential Information is not required if the Trustor or Trustee discloses Confidential Information to service providers or advisors who need access to the Confidential Information in order to perform their duties for a Party and who have been informed by the Party concerned about the confidentiality of the transaction.

3. The right to disclose Confidential Information in order to fulfill legal or contractual obligations remains unaffected.

4. The Trustor and the Trustee shall inform the other Party immediately if they become aware of or have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person**.**

§ 14 Data protection

1. Insofar as personal data (in the broad sense of Art. 4 No. 2 GDPR) is processed by the Parties in connection with the execution of the Trustee Agreement, the provisions of the GDPR and, where applicable, the Federal Data Protection Act must be observed.

2. The Parties agree that, in the event of a Security Event, the Trustee may independently decide on the purpose and means of processing personal data in order to fulfill its obligations under the Trustee Agreement and, in this respect, is the independent sole controller within the meaning of Art. 4 No. 7 GDPR.

3. The Trustor and the Trustee undertake to take appropriate measures when processing (within the meaning of Art. 4 No. 2 GDPR) the personal data of the Beneficiaries.

§ 15 Term, termination, and termination of the agreement

1. This Trustee Agreement shall enter into force upon signature by both Parties and shall be concluded for an indefinite period.

2. The Trustee Agreement may be terminated at any time by mutual agreement between the Trustor and the Trustee. Similarly, until the occurrence of the Security Event, the Trustee Agreement may be terminated by the Trustor or the Trustee with three months' notice to the end of each calendar year. However, both termination by mutual agreement and any termination pursuant to sentence 2 shall only be permissible and effective if at least an Equivalent form of insolvency security is ensured. An "**Equivalent form of insolvency security**" is defined as protection against the insolvency of the Trustor or the Group Companies, which safeguards the financial interests of the Beneficiaries to an extent that is economically comparable to the protection provided by the Trustee Agreement and which complies at all times with the requirements of Section 8a of the German Partial Retirement Act in terms of its legal structure and practical application. The equivalent security must be proven by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act on the basis of a contractual trust relationship comparable to the present Trustee Agreement and the Trustor provides

evidence of this. If confirmation of equivalence is required, it is sufficient if the confirmation of equivalence refers to the date on which the confirmation is issued. The costs of the confirmation shall be borne by the Trustor. The Trustee has no obligation to carry out its own review. After termination of this Trustee Agreement by one of the Parties, the other Party is obliged to take all necessary actions incumbent upon it to ensure an Equivalent form of insolvency security.

3. Otherwise, this Trustee Agreement may only be terminated by the Trustor or the Trustee for good cause. The occurrence of the Security Event does not constitute good cause. Furthermore, this Trustee Agreement may be terminated by either Party if there are no longer any Working-Time Account Balances secured by this Trustee Agreement belonging to Beneficiaries.

4. Upon termination of this Trustee Agreement in accordance with paragraph 3, the Trustee shall transfer any remaining Trust Assets to a third party to be named in writing by the Trustor, provided that the third party concludes an agreement with the Trustor in favor of the Beneficiaries that provides at least an Equivalent form of insolvency security for the Working-Time Account Balances. In this case, too, the equivalent security must be proven by written confirmation from the auditor who audits the Trustor's Annual Financial Statements or from a qualified lawyer, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 of the German Stock Corporation Act (AktG) on the basis of a contractual trust relationship comparable to the present Trustee Agreement and the Trustor provides evidence of this. If confirmation of equivalence is required, it is sufficient if the confirmation of equivalence refers to the date on which the confirmation is issued. The costs of the confirmation shall be borne by the Trustor. The Trustee has no obligation to conduct its own review.

5. If the requirements for a transfer of the Trust Assets pursuant to paragraph 4 are not fulfilled within 90 calendar days after the Trustee has requested the Trustor to name a third party in accordance with paragraph 4, the Trustee shall be entitled, if the requirements of Section 372 of the German Civil Code are met, to deposit the Trust Assets with the local court at the Trustor's place of business in favor of the Trustor, all Beneficiaries, the tax offices responsible for collecting income tax on the claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the event of a Security Event, and the collection agencies responsible for collecting the corresponding social security contributions, with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee is entitled to do so. Any costs incurred as a result shall be borne by the Trust Assets. If the requirements of Section 372 BGB (German Civil Code) are not met, the Trustee shall be obliged to continue to fulfill his obligations under this Trustee Agreement despite the termination of the Trustee Agreement until the requirements of paragraph 4 are met. The provisions on the bearing of costs in this Trustee Agreement shall continue to apply.

6. After termination of this Trustee Agreement in accordance with paragraph 2 or 3, the Trustor may only demand the retransfer of Trust Assets if and to the extent that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the event of a Security Event (including claims for payment of the Employer's share of the total social security contribution) have been satisfied in full or these claims are secured by the establishment of another, at least Equivalent form of insolvency security. The Trustor must confirm in writing to the Trustee that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the event of a Security Event (including claims for payment of the Employer's share of the total social security contribution) have been fulfilled in full, unless this is evident from the data and information available to the Trustee. The Trustor must provide evidence of the establishment of another, Equivalent form of insolvency security; paragraph 2, sentences 4 ff. apply accordingly.

7. If this Trustee Agreement is terminated after the occurrence of the Security Event, the Trustee shall be obliged to perform the tasks and duties pursuant to § 4 and § 6 of this Trustee Agreement until such

tasks and duties are assumed by the third party to be designated by the Trustor in accordance with the provisions of paragraph 4.

§ 16 Amendments to the agreement

1. The Trustor is entitled to exclude Working-Time Account Balances that arise only after a date to be determined by the Trustor and not in the past from the scope of the Trustee Agreement in whole or in part by means of a unilateral written declaration to the Trustee and the concerned Beneficiaries. A declaration to the Beneficiaries is only necessary if Working-Time Account Balances of the Beneficiaries concerned are already secured by the Trustee Agreement. Working-Time Account Balances that have arisen or been accumulated up to this date remain unaffected and continue to be secured by the Trustee Agreement if the Trustor exercises the right referred to in sentence 1.

2. Contract amendments that merely involve changes to technical processes or serve to fill gaps shall be made in consultation between the Trustor and the Trustee, without the consent of the Beneficiaries being necessary, while safeguarding the security interests of the Beneficiaries. This also applies to amendments to the agreement that serve to establish another, at least Equivalent form of insolvency security for the Working-Time Account Balances (including the cancellation of the previous insolvency protection). Sentence 1 shall also apply to amendments to the Investment Guidelines, to the change of asset manager (in accordance with § 3 (2) of this Trustee Agreement) and to amendments to the wording of the agreement which merely clarify the joint intention of the Trustor and the Trustee at the time of conclusion of this Trustee Agreement.

3. If the Trustee Agreement needs to be amended due to legal or regulatory requirements or due to changed or new case law, the Trustor and the Trustee shall jointly amend the Trustee Agreement accordingly, safeguarding the interests of the Beneficiaries without their consent being necessary.

4. Amendments to the Trustee Agreement that are solely legally and economically advantageous to the Beneficiaries do not require their consent.

5. Otherwise, the Trustee Agreement may only be amended with the written consent of the Beneficiaries named in § 1 (3) of this Trustee Agreement.

§ 17 Final provisions

1. Claims arising from this Trustee Agreement may not be assigned, lent, pledged, or otherwise transferred to third parties. Any assignments, loans, pledges, or transfers that have nevertheless taken place are invalid vis-à-vis the Trustee.

2. The exclusive place of jurisdiction for all disputes arising from this Trustee Agreement is Düsseldorf, insofar as this is legally permissible. The law of the Federal Republic of Germany shall apply.

3. There are no verbal side agreements to this Trustee Agreement. Amendments and additions to this Trustee Agreement, including this written form clause, must be made in writing to be effective, unless stricter formal requirements exist under mandatory statutory provisions.

4. Should individual or multiple provisions of this Trustee Agreement be or become invalid in whole or in part, this shall not affect the validity of the remaining provisions. The Trustor and the Trustee are

obliged to replace an invalid provision with a provision that comes closest to the intended economic purpose of the invalid provision. The same applies to any contractual loopholes.

The following annex forms an integral part of this Trustee Agreement:

- Investment Guidelines for the Trust Assets

Two copies of this Trustee Agreement exist. One copy shall be received by each of the following:

- the Trustor
- the Trustee

***

Düsseldorf, October 10, 2025

Henkel AG & Co. KGaA

_____ _____

Düsseldorf, October 10, 2025

Henkel Sicherungs-Treuhand e.V.

_____ _____

Investment Guidelines for the Trust Assets

No separate investment concept is currently planned, as the Working-Time Account Balances are to be secured by bank guarantees and any costs are to be covered by cash or money market funds available in the Trust Assets, unless the costs are borne by the Trustor.

Annex 18(4).h – Henkel KGaA CTA Trustee Agreement with Henkel Trust e.V.

Trustee Agreement

between

Henkel AG & Co. KGaA, Henkelstr. 67, 40589 Düsseldorf, Germany

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf, Germany

3 March 2026

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Definitions

Actuary	Actuarial expert who determines the DBO of the pension entitlements to be secured.
HAT Hive-Down	Hive-down (carve-out) within the meaning of Section 123 (3) No. 1 of the German Corporate Transformation Act (UmwG) of the operating business of the global business unit Henkel Adhesive Technologies, which is directly managed by the Company, to Henkel Adhesive Technologies GmbH, as specified in more detail in the Hive-Down Agreement.
HCB Hive-Down	Hive-down (carve-out) within the meaning of Section 123 (3) No. 1 of the German Corporate Transformation Act (UmwG) of the operating business of the global business unit Henkel Consumer Brands, which is directly managed by the Company, to Henkel Consumer Brands GmbH, as specified in more detail in the Hive-Down Agreement.
Hive-Down Agreement	The contractual agreement on the HCB Hive-Down and the HAT Hive-Down within the meaning of Section 126 UmwG between the Company, HCBCo, and HATCo.
HAT Transfer of Operations	Transfer of the Company's employment relationships with (active) employees of the Company attributable to the HAT Business Unit, in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB), to Henkel Adhesive Technologies GmbH upon the Hive-Down Agreement taking effect.
HCB Transfer of Operations	Transfer of the Company's employment relationships with (active) employees of the Company attributable to the HCB Business Unit, in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB), to Henkel Consumer Brands GmbH upon the Hive-Down Agreement taking effect.

Defined Benefit Obligation (DBO)	For the purposes of IAS 19.8, the present value of the expected future payments required to settle the obligations arising from an employment or service relationship in the reporting period or prior periods.
HAT Custody Account	Custody account held in the name of the Trustee as an open trust account, on which only Trust Assets of Objecting HAT Employees are recorded.
HCB Custody Account	Custody account held in the name of the Trustee as an open trust account, on which only Trust Assets of Objecting HCB Employees are recorded.
Dual Trust Relationship	Contractual integration of an Administrative Trust between the Company and the Trustee, and a Security Trust between the Trustee and the Entitled Beneficiaries.
Fair Value	In accordance with IAS 19.8, the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.
Company	Henkel AG & Co. KGaA.
Equivalent Security	A form of security that protects the beneficiaries' economic interests to an extent that is economically comparable to the protection provided under this Agreement (e.g. the pledge of corresponding reinsurance policies). For the purposes of this Agreement, both a security interest that grants a right of separate satisfaction (*Absonderungsrecht*) in the event of enforcement and a security interest that grants a right of segregation (*Aussonderungsrecht*) in the event of enforcement are deemed equivalent forms of security. A security is only considered equivalent if the protection it provides against any access by the Company – as the debtor of the benefit obligations – to assets serving to secure those benefit obligations meets, in qualita-

	tive terms, the requirements that must be fulfilled under IAS 19.8, Section 246 (2) of the German Commercial Code (HGB), and ASC 715 (but only for so long and to the extent that reporting under US GAAP is also performed) for the qualification of assets as plan assets. In the event that Pension Obligations are transferred from the Company to a Pension Fund within the meaning of Section 236 et seq. of the German Insurance Company Supervision Act (Gesetz über die Beaufsichtigung der Versicherungsunternehmen – VAG), equivalence of security is guaranteed where, at the time of the transfer of the Pension Obligations to the Pension Fund, assets are transferred to the Pension Fund in the amount which is necessary in accordance with the provisions of the Pension Fund agreement and the pension plan applicable to the respective Entitled Beneficiaries in order to grant the respective Entitled Beneficiaries their own legal claim against the Pension Fund in the amount of the respective pension entitlement existing vis-à-vis the Pension Fund after the transfer of the Pension Obligations, and where the Pension Fund Agreement does not permit the transfer of assets back to the Company, but rather only to the Trustee.
HATCo	Henkel Adhesive Technologies GmbH.
HCBCo	Henkel Consumer Brands GmbH.
IAS	International Accounting Standards.
IFRS	International Financial Reporting Standards.
Consolidated Financial Statements	Consolidated Financial Statements of Henkel KGaA.
Pension Fund Agreement	Agreement between the Company and Mercer Pensionsfonds AG dated November 8/10, 2021, as amended, or a corresponding agreement between the Company and another Pension Fund within the meaning of Section 236 et

	seq. VAG, which relates to Pension Obligations that are (also) protected by this Agreement.
PSV	German Pension Protection Association (*Pensions-Sicherungs-Verein VVaG*).
Separation	Transfer of Trust Assets of Objecting HCB Employees or Trust Assets of Objecting HAT Employees to the HCB Securities Account and the HAT Securities Account, respectively.
Security Event	Commencement of insolvency proceedings against the Company's assets, rejection of the commencement of insolvency proceedings against the Company's assets due to lack of assets, conclusion of an out-of-court settlement between the Company and its creditors to avert insolvency proceedings, or complete cessation of the Company's business activities, with insolvency proceedings due to lack of assets being clearly out of the question.
Other Trust Assets	Trust assets that do not constitute Trust Assets of Objecting HAT Employees or Trust Assets of Objecting HCB Employees.
Trustee	Henkel Trust e.V.
Trust Assets	Assets or their substitutes transferred by the Company to the Trustee for fiduciary management in order to secure pension entitlements, including the benefits and fruits derived therefrom by the Trustee.
Trust Assets of Objecting HAT Employees	Trust assets that serve exclusively to secure the pension benefits of Objecting HAT Employees**.**
Trust Assets of Objecting HCB Employees	Trust assets that serve exclusively to secure the pension benefits of Objecting HCB Employees.

HAT Business Unit	The operating business of the global operating business unit Henkel Adhesive Technologies, which is directly managed by the Company and is to be transferred to HATCo as the subject of the Hive-Down in accordance with the Hive-Down Agreement.
HCB Business Unit	The operating business of the global operating business unit Henkel Consumer Brands, which is directly managed by the Company and is to be transferred to HATCo as the subject of the Hive-Down in accordance with the Hive-Down Agreement.
US-GAAP	Generally Accepted Accounting Principles in the United States of America.
Pension Entitlements	Entitlements and expectant rights of Entitled Beneficiaries to the provision of occupational pension benefits based on direct Pension Commitments, for which a liability would in principle have to be recognized in the Consolidated Financial Statements without the offsetting permitted by this Trustee Agreement. The legal basis on which the aforementioned entitlements or expectant rights are based is of no consequence to the qualification as Pension Entitlements and the security thereof provided by this Agreement. In addition, Pension Entitlements will be deemed to include the claims from Pension Fund commitments that are equivalent to entitlements and expectant rights from direct Pension Commitments in accordance with § 1(3) of this Agreement, as well as entitlements and expectant rights of Entitled Beneficiaries against the Company in accordance with Section 1(1) sentence 3 of the German Company Pensions Improvement Act, which result from Pension Obligations that have been transferred by the Company to a Pension Fund in accordance with § 20 of this Agreement. Pension Entitlements do not, however, include entitlements and expectant rights to the provision of occupational pension benefits that exist only on the basis of joint and several liability of the Company pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act. Furthermore, entitlements and expectant rights which are

based on Pension Commitments and exist vis-à-vis the Company solely as a result of a transfer of business (with the Company as the acquirer) or a measure pursuant to the UmwG (with the Company as the acquiring legal entity) that took place after the conclusion of this Agreement will be included in this Agreement and qualify as Pension Entitlements only to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. Furthermore, entitlements and expectant rights to the provision of occupational pension benefits that are acquired through additional (makeup) contributions within the meaning of § 14 of the "*Versorgungsordnung für Mitarbeiter der Henkel KGaA vom 15.04.2004*" (Pension Scheme Rules for Employees of Henkel KGaA of April 15, 2004) are not deemed to be the Pension Entitlements within the meaning of this agreement, because they are already secured by a separate trustee agreement. Moreover, other entitlements and expectant rights to the provision of occupational pension benefits are not considered to be Pension Entitlements insofar as they are already secured against insolvency by the Company under private law – apart from the security provided by this Agreement or by the PSV.

Entitled Beneficiaries

Active and retired employees of the Company, active and retired members of the Management Board of the Company and – following the death of the aforementioned persons – their surviving dependents, each of whom is has Pension Entitlements.

Pension Obligations

The obligations of the Company resulting from the Pension Entitlements of the Entitled Beneficiaries.

Other Pension Entitlements

Pension Entitlements that are not Pension Entitlements of Objecting HCB Employees or Objecting HAT Employees.

Pension Entitlements of Objecting HAT Employees

Pension Entitlements of Objecting HAT Employees.

Pension Entitlements

of Objecting HCB Employees	Pension Entitlements of Objecting HCB Employees.
Confidential Information	All documents, information and data that are not publicly accessible, are confidential or are owned by the respective other party and that are made available to or become known to the parties by the respective other party due to this Agreement or in connection with its preparation or execution, as well as the text of this Agreement and the fact that the parties have entered into this Agreement.
Delay Event	The Company's failure to satisfy a due and undisputed Pension Entitlement, or a Pension Entitlement that has been finally determined by a court, for more than 60 days after its due date. The provisions governing a Delay Event do not apply to Pension Obligations that the Company has transferred to a Pension Fund.
Objecting HAT Employees	Employees assigned to the HAT Business Unit who effectively object to the transfer of their employment relationship within the framework of the HAT Transfer of Operations in accordance with Section 613a (6) of the German Civil Code (BGB).
Objecting HCB Employees	Employees assigned to the HCB Business Unit who effectively object to the transfer of their employment relationship within the framework of the HCB Transfer of Operations in accordance with Section 613a (6) of the German Civil Code (BGB).

Trustee Agreement

between

Henkel AG & Co. KGaA, Henkelstr. 67, 40589 Düsseldorf, Germany,

- **Company** -

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf, Germany,

- **Trustee** -

in favor of the Entitled Beneficiaries named in § 1 paragraph 4 of this Agreement as third-party beneficiaries within the meaning of Section 328 (1) of the German Civil Code (hereinafter referred to as "BGB")

Preamble

(1) Active and former employees of the Company, active and former members of the Company's management, and – following the death of the aforementioned persons – their surviving dependants (the aforementioned groups of persons are hereinafter collectively referred to as "**Entitled Beneficiaries**") hold entitlements and vested rights to company pension benefits from the Company based on direct pension commitments, for which (without the offsetting enabled by this Agreement) a liability would have to be recognized in the consolidated financial statements of Henkel KGaA (hereinafter referred to as "**Consolidated Financial Statements**"). These entitlements and vested rights together with the claims arising from pension fund commitments treated as equivalent pursuant to § 1 (3) of this Agreement, are hereinafter referred to collectively as "**Pension Entitlements**."

The legal basis on which the aforementioned entitlements or expectant rights are based is of no consequence to the qualification as Pension Entitlements and the security thereof provided by this Agreement. In addition, Pension Entitlements will also include entitlements from Entitled Beneficiaries against the Company pursuant to Section 1(1) sentence 3 BetrAVG which result from pension obligations that have been transferred by the Company to a Pension Fund pursuant to § 20 of this Agreement. Pension Entitlements do not, however, include such entitlements and expectant rights to the provision of occupational pension benefits that exist only on the basis of joint and several liability of the Company pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**"). Furthermore, entitlements and expectant rights which are based on Pension Commitments and exist vis-à-vis the Company solely as a result of a transfer of business (with the Company as the acquirer) or a measure pursuant to the German Transformation Act (with the Company as the acquiring legal entity) that took place after the conclusion of this Agreement will be deemed included in this Agreement only to the extent that the Company issues a corresponding unilateral written declaration to the Trustee.

Furthermore, entitlements and expectant rights to the provision of occupational pension benefits that are acquired through additional (makeup) contributions within the meaning of § 14 of the "*Versorgungsordnung für Mitarbeiter der Henkel KGaA vom 15.04.2004*" (Pension Scheme Rules for Employees of Henkel KGaA of April 15, 2004) are not deemed to be the Pension Entitlements within the meaning of this Agreement, because they are already secured by a separate trust agreement. Moreover, other entitlements and expectant rights to the provision of occupational pension benefits are not considered to be Pension Entitlements insofar as they are already secured against insolvency by the Company under private law – apart from the security provided by this Agreement or by the PSV. The Company's obligations resulting from the Pension Entitlements of those entitled to benefits are hereinafter referred to collectively as "**Pension Obligations**."

Entitled Beneficiaries who acquire entitlements or expectant rights to the provision of occupational pension benefits vis-à-vis the Company only after the conclusion of this Agreement will be deemed to be automatically included in this Agreement insofar as the entitlements and expectant rights are to be qualified as Pension Entitlements within the meaning of this Agreement and insofar as the Company has not made use of its right under § 18(1) of this Agreement in this regard.

(2) The Company intends to secure the Pension Entitlements against insolvency by means of external reinsurance to the extent specified in more detail in this Agreement. This will take place by transfer of the assets required for the corresponding (if applicable, *pro rata*) full financing (here and below this refers to the dedication of assets and their fruits and substitutes for the purpose of the – if applicable, *pro rata* – fulfillment of Pension Entitlements) and security to a legally independent third party (Trustee) on a fiduciary basis.

(3) With the conclusion of the Trustee Agreement and the transfer of the assets in accordance with this Agreement, the Company pursues the purpose of fulfilling the Pension Entitlements in accordance with the more detailed provisions in this Agreement, including in the event that

- insolvency proceedings are instituted against the assets of the Company, or
- the institution of insolvency proceedings against its assets is refused due to lack of assets, or
- an out-of-court settlement is concluded between it and the respective creditors to avert insolvency proceedings, or
- its business activities are completely discontinued and insolvency proceedings are manifestly out of the question due to lack of assets.

Each of these cases is referred to below as an "**Security Event**."

(4) Furthermore, the Company pursues the purpose of ensuring, through the transfer of the assets to a legally independent third party on a trust basis, that the Pension Entitlements, with the exception of the entitlements from Pension Fund commitments that are treated as equivalent in accordance with § 1(3) of this Agreement, are fulfilled in a timely manner in accordance with this Agreement also in cases where the Company sustainably delays the fulfillment without a Security Event having occurred. Such a Delay Event exists where a due and undisputed or legally

established Pension Entitlement has not been fulfilled more than 60 days after falling due (hereinafter "**Delay Event**"). The provisions relating to the Delay Event do not apply to Pension Obligations that have been transferred by the Company to a Pension Fund.

(5) In addition, the transfer on a trust basis of the funds required for the (if applicable, *pro rata*) full financing and securing the Pension Entitlements is intended to make it possible to offset in the Consolidated Financial Statements the liability to be reported on account of the Pension Entitlements with the separate plan assets covering the Pension Obligations.

Now therefore, the parties agree as follows:

§ 1 Subject of the Agreement

(1) The subject of this Agreement is the external (if applicable, *pro rata*) full financing and securing of Pension Entitlements and, in the case of a Security Event, the (if applicable, *pro rata*) satisfaction of Pension Entitlements existing at that time; the subject of this Agreement is furthermore the satisfaction of Pension Entitlements, with the exception of the claims from Pension Fund commitments that are treated as equivalent in accordance with paragraph (3) below, in the case of a Delay Event in accordance with the more detailed provisions of this Agreement, for as long as the Delay Event continues.

(2) This Agreement establishes an administrative trust between the Company and the Trustee within the meaning of § 3 of this Agreement, and a security trust between the Trustee and the Entitled Beneficiaries within the meaning of § 4 of this Agreement (Dual Trust Relationship).

(3) This Agreement primarily secures those Pension Entitlements or that portion of Pension Entitlements from direct Pension Commitments that are not protected against insolvency by the Pension Protection Association (PSV) on the basis of statutory provisions. Pension Entitlements or that part of the Pension Entitlements from direct Pension Commitments that are protected against insolvency by the PSV on the basis of statutory regulations are secured on a secondary basis (the order of priority described in sentences 1 and 2 is hereinafter referred to as the "**Security Priority Order**"). With regard to the Security Priority Order, any claims from the Company's Pension Commitments that are not secured by the PSV will be treated as equivalent to the Pension Entitlements or parts of Pension Entitlements from direct Pension Commitments to be secured on a priority basis if they result from the transfer of Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement and the Pension Fund assets attributable to the Company are to be transferred to the PSV upon the occurrence of a Security Event in accordance with Section 9(3b) of the BetrAVG. The scope and type of the security will be governed by the more detailed provisions of this Agreement; the legal consequences of the different priorities for securing claims that are not secured by the PSV on the one hand and claims statutorily secured by the PSV on the other with regard to the fulfillment of the claims in the case of a Security Event will be governed in particular by the provisions in § 8 of this Agreement.

(4) Third-party beneficiaries pursuant to Section 328(1) BGB under this Agreement are deemed to be – taking into account the provision in § 18(1) of this Agreement – the Entitled Beneficiaries .

§ 2 Trust Assets

The Trustee maintains separate deposit accounts in its name for the Other Trust Assets, the Trust Assets of Objecting HAT Employees and the Trust Assets of Objecting HCB Employees, as well as a current account or settlement account corresponding to the above trust accounts managed as an open trust deposit account with, at its discretion, a German bank within the meaning of in Section 1 (1) of the German Banking Act (KWG) or a German financial services institution within the meaning of Section 1 (1a) KWG. The Trustee may also open multiple trust deposit accounts and trust accounts, provided that only Other Trust Assets or Trust Assets of Objecting HAT Employees or Trust Assets of Objecting HCB Employees are recorded in these trust accounts. Furthermore, it may also make use of multiple banks or financial services institutions. The trust deposit accounts and trust accounts shall have an additional designation indicating their fiduciary purpose. The securities deposited in the aforementioned deposit accounts and in the current accounts or settlement accounts and any other assets or substitutes thereof transferred by the Company to the Trustee for the purposes of administering and securing the Pension Entitlements on a trust basis under this Agreement shall constitute in each case assets legally held by the Trustee, which the Trustee must handle in accordance with the following provisions (hereinafter referred to as the "**Trust Assets**"). The respective Trust Assets also include the benefits and fruits derived from the respective Trust Assets by the Trustee, which must each be placed in the securities account or credited to the current account or settlement account, to the extent possible.

§ 3 Administrative Trust

(1) The Company will transfer to the Trustee either sums of money to its current accounts or settlement accounts specified in § 2 of this Agreement or other assets intended to serve the (if applicable, *pro rata*) full financing and securing of relevant Pension Entitlements. Only assets whose transfer is compatible with the provisions of the Investment Guidelines attached as **Annex 3.1** may be transferred to the Trustee. Apart from the allocation obligation provided for in § 20 of this Agreement, the Company will decide at its own discretion on the scope of the assets it transfers to the Trustee.

(2) The Trustee will commission a capital management or investment company (within the meaning of the German Investment Code (*Kapitalanlagegesetzbuch*, "KAGB")) or a financial services institution (within the meaning of Section 1(a) KWG) to manage and invest the Trust Assets, insofar as this is possible and economically reasonable given the nature of the assets, within the framework of a separate asset management agreement (including any further agreements to be concluded in this context). The Trustee may also commission multiple capital management or investment companies or financial services institutions. The management and investment of the Trust Assets by a capital management or investment company or a financial services institution will then take place in the name and for the account of

the Trustee. An Investment Committee will be set up to determine the specific investment policy with regard to the assets managed by the capital management or investment company or the financial services institution. This Investment Committee will decide on the requirements for the investment of the assets within the framework of the Investment Guidelines (Annex 3.1). The composition of the Investment Committee and the process by which it passes resolutions are regulated in the aforementioned Investment Guidelines (Annex 3.1).

(3) As an alternative to the provision in paragraph (2), and in particular if management or investment by a capital management or investment company or a financial services institution is not possible or economically viable, the Trustee will commission a suitable third party to manage and invest the Trust Assets in accordance with a separate agreement and in accordance with the provisions of the Investment Guidelines (Annex 3.1) or will carry out the management and investment itself in accordance with the provisions of the Investment Guidelines (Annex 3.1). Any management and investment of the Trust Assets by a suitable third party will take place in the name of and for the account of the Trustee.

(4) The Investment Guidelines (Annex 3.1) may be amended in accordance with the procedure laid down in the Investment Guidelines without the consent of the Entitled Beneficiaries . The Investment Guidelines must not contradict the provisions of this Agreement. In the event of a contradiction, the Investment Guidelines must be amended accordingly. In any case, the provisions of this Agreement will take precedence over the provisions in the Investment Guidelines.

(5) On the last banking day of each quarter, the Trustee will render account to the Company detailing the change and Fair Value of the Trust Assets. With regard to the part of the Trust Assets managed by the capital management or investment company or a financial services institution, this will be done by sending a statement of the trust account and the trust deposit account maintained on its behalf. Insofar as the Trust Assets are not managed by the capital management or investment company or a financial services institution, the account-rendering will be carried out in accordance with a separate agreement between the Company and the Trustee.

(6) The Trust Assets shall be (i) managed and held separately from other assets managed by the Trustee, a suitable third party within the meaning of paragraph 3, by the capital management or investment company, or a financial services institution, and (ii) the Other Trust Assets, the Trust Assets of Objecting HAT Employees, and the Trust Assets of Objecting HCB Employees shall each be managed and held in custody separately from one another. Insofar as the Trust Assets are managed by a capital management or investment company, the latter shall establish one or more investment funds (*Sondervermögen*) within the meaning of the KAGB for this purpose. Securities managed by a financial services institution, a suitable third party, or the Trustee must be held separately within the meaning of Section 2 of the German Custody Act (DepotG). This also applies to the separate management of Other Trust Assets, Trust Assets of Objecting HAT Employees, and Trust Assets of Objecting HCB Employees.

(7) If this Agreement comes to an end prior to the occurrence of a Security Event, the Trustee shall be obligated to proceed with the Trust Assets available at that time in accordance with the provisions of § 16 of this Agreement. In the case of a Security

Event, the Trust Assets must be handled in accordance with the provisions of § 8 of this Agreement.

(8) As long as the Agreement has not come to an end and no Security Event has occurred, the Company may require from the Trustee a reimbursement from the Trust Assets if it has made payments to fulfill Pension Entitlements that are secured by this Agreement. This shall not apply to reimbursement for payments made to satisfy entitlements from pension fund commitments that are treated as equivalent pursuant to § 1 paragraph 3 of this Agreement. As long as the Agreement has not come to an end and no Security Event has occurred, the Company may require the Trustee to fulfill due Pension Entitlements, with the exception of the entitlements from pension fund commitments that are treated as equivalent pursuant to § 1 paragraph 3 of this Agreement, directly from the respective Trust Assets. The Company may demand direct fulfillment of Pension Obligations pursuant to the preceding sentence in each case exclusively (i) for Other Pension Entitlements from the Other Trust Assets, (ii) for Pension Entitlements of Objecting HCB Employees from the Trust Assets of Objecting HCB Employees and (iii) for Pension Entitlements of Objecting HAT Employees from the Trust Assets of Objecting HAT Employees. The obligation of the Trustee to perform on the basis of the provisions set out in the above sentences shall be limited to the relevant Trust Assets existing at the time in question. The Company's right to require reimbursement shall cease to exist if and to the extent that, after any reimbursement by the Trustee, the Pension Entitlements or parts of the Pension Entitlements that are not secured by the PSV would no longer be covered by Trust Assets (the amount required to cover the Pension Entitlements not secured by the PSV is hereinafter referred to as the "**Minimum Cover Amount**"). For the sake of clarity, the parties note that the Minimum Cover Amount also applies to entitlements from pension fund commitments that are not secured by the PSV and are treated as equivalent pursuant to § 1 paragraph 3 of this Agreement.

(9) Subject to the condition that the Minimum Cover Amount remains in the Trust Assets, the Company may, irrespective of the case (reimbursement) regulated in paragraph 8 sentence 1, request from the Trustee the retransfer of Trust Assets, to the extent that accounting regulations under International Financial Reporting Standards ("**IFRS**") and the German Commercial Code (HGB) allow the retransfer of Trust Assets without jeopardizing the purpose stated in paragraph (5) of the Preamble and in particular the qualification of the (remaining) Trust Assets as "plan assets" within the meaning of IAS 19.8 and Section 246 (2) HGB. The relevant time for the corresponding determination is the time of the retransfer. If the Company has transferred Pension Obligations to a Pension Fund pursuant to § 20 of this Agreement, a retransfer of Trust Assets pursuant to this paragraph (9) shall be permitted only if the additional conditions of § 21 paragraph 3 of this Agreement are fulfilled.

(10) The Administrative Trust existing between the Company and the Trustee and regulated in § 3 of this Agreement shall expire upon the occurrence of a Security Event. This shall not affect the remainder of this Agreement, in particular with regard to the other rights and obligations of the Trustee and the Company under this Agreement that are not regulated in § 3 of this Agreement.

§ 4 Genuine Contract in Favor of Third Parties; Security Trust; Entitlements in the Case of a Security Event

(1) The Trustee will hold the Trust Assets not only as the administrative trustee of the Company based on the provision in § 3 of this Agreement, but also as the security trustee of each Entitled Beneficiary in accordance with the more detailed provisions of this Agreement. The security trust relationship is established by this Agreement, which in this respect represents a genuine contract in favor of third parties within the meaning of Section 328(1) BGB and is independent of the existence of the administrative trust pursuant to § 3 of this Agreement. The security trust relationship will arise immediately upon conclusion of this Agreement and may only be terminated without the written consent of the respective Entitled Beneficiaries if the termination serves to establish another, at least equivalent security (equivalent security). Under the security trust relationship, each Entitled Beneficiary will be entitled upon conclusion of this Agreement to require that the Trustee act in the interests of securing the Pension Entitlements in accordance with the provisions of this Agreement. In the case of a Security Event, each Entitled Beneficiary may directly require the Trustee to satisfy their Pension Entitlements vis-à-vis the Company from the Trust Assets in accordance with the more detailed provisions in § 8 of this Agreement. Entitled Beneficiaries with Other Pension Entitlements may only claim satisfaction from the Other Trust Assets, Objecting HCB Employees may only claim satisfaction from the Trust Assets of Objecting HCB Employees, and Objecting HAT Employees may only claim satisfaction from the Trust Assets of Objecting HAT Employees.

(2) In the case of a Security Event, the Trustee will be obligated to first fulfill its obligations under paragraph (1) sentence 5 before it fulfills the Company's claims under this Agreement, including any retransfer or reversal claims of the Company due to unjust enrichment or on the basis of insolvency law or other statutory provisions. As long as a Security Event has not occurred, the Trustee will transfer the Trust Assets (in whole or in part) back to the Company only in accordance with the provisions of § 3(8) and (9), § 16 (5), § 20(2) and § 21(3) of this Agreement.

(3) The Company's right to require payment from the Trustee to the Entitled Beneficiaries in the cases referred to in paragraph (1) sentence 5 in accordance with § 8(1) of this Agreement will remain unaffected by the Entitled Beneficiaries' independent claim to payment in the case of a Security Event (Section 335 BGB).

(4) The Trustee's obligation to perform in the case of a Security Event in accordance with the provisions in paragraph (1) will be limited to the Trust Assets existing at the time in question. In cases of paragraph (1) sentence 5, the Trustee will fulfill the portion of the Pension Entitlements that is already secured by the PSV on the basis of statutory provisions in accordance with the provisions in § 8 only to the extent the existing Trust Assets are not used to fulfill the portion of the Pension Entitlements that is not secured by the PSV.

(5) For the contracting parties, the contractual basis is that the security trust relationship in favor of the Entitled Beneficiaries continues to exist until all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another equivalent security to that provided by this Agreement, or the Trust Assets have been exhausted in accordance with the provisions of this Agreement. The security trust relationship will continue to exist in the case

of a Security Event regardless of the fact that the administrative trust relationship between the Company and the Trustee has expired. Insofar as this Agreement comes to an end with legal effect before all Pension Entitlements have been fulfilled in full, paragraphs (1) to (4) and the provisions in § 16 of this Agreement will apply accordingly to any retransfer claim of the Company resulting from such termination or coming to an end.

§ 5 Genuine Contract in Favor of Third Parties; Security Trust; Entitlements in the Case of a Delay Event

(1) If an Entitled Beneficiary experiences a Delay Event without a Security Event having occurred, the respective Entitled Beneficiary will be entitled to demand satisfaction of their due and undisputed or legally established (*res judicata*) Pension Entitlements against the Company directly from the Trustee from the Trust Assets under the conditions of the provision in § 10 of this Agreement. Entitled Beneficiaries with Other Pension Entitlements may only claim satisfaction from the Other Trust Assets, Objecting HCB Employees may only claim satisfaction from the Trust Assets of Objecting HCB Employees, and Objecting HAT Employees may only claim satisfaction from the Trust Assets of Objecting HAT Employees. Furthermore, the respective Entitled Beneficiary will be entitled to demand satisfaction of Pension Entitlements vis-à-vis the Company that subsequently become due and are undisputed or have been legally established (*res judicata*) directly from the Trustee from the Trust Assets, in each case when they fall due; § 5 (1) sentence 2 of this Trust Agreement applies accordingly. The respective Entitled Beneficiary will have claims against the Trustee only until the Company (again) begins to fulfill the respective Pension Entitlements when they become due, but at the latest until the occurrence of a Security Event. The rights of the Entitled Beneficiaries described above will be created immediately upon conclusion of this Agreement, which in this respect constitutes a genuine contract in favor of third parties within the meaning of Section 328(1) BGB.

(2) The Trustee's obligation to perform pursuant to paragraph (1) is limited to the Trust Assets that exist at the time in question. If the Trust Assets are not sufficient to satisfy the claims due pursuant to paragraph (1), the Security Priority Order specified in § 1(3) of this Agreement will apply accordingly to a Delay Event. The right of the Company to demand reimbursement and the corresponding obligation to perform pursuant to paragraph (1) will cease to apply if and to the extent that the Minimum Cover Amount does no longer exist in the Trust Assets after any reimbursement.

(3) Paragraphs (1) and (2) above do not apply to Pension Obligations that have been transferred to a Pension Fund.

§ 6 Calculation of the DBO of the Pension Entitlements to be Secured

(1) Once a year, on December 31 of the respective year ended (valuation date), the amount of the Defined Benefit Obligation ("DBO") of the Pension Entitlements to be secured from direct Pension Commitments and the joint DBO of the Pension Entitlements from direct Pension Commitments and the claims from Pension Fund commitments that result from the transfer of Pension Obligations from the Com-

pany to a Pension Fund in accordance with § 20 of this Agreement must be determined in accordance with IFRS principles by an actuarial expert to be commissioned by the Company (hereinafter referred to as "**Actuary**"). The service agreement with the Actuary (existing agreement or new agreement to be concluded) provides that the Actuary is obligated to notify both the Company and the Trustee of the DBO values determined in accordance with sentence 1 without delay. The calculation mode for the DBO specified in the service agreement agreed or to be agreed between the Company and the Actuary must comply with the recognized rules of actuarial calculation and the relevant IFRS requirements. The calculation mode can be adapted to the current status of the recognized actuarial rules and the relevant IFRS requirements by amending the service agreement.

(2) If Pension Entitlements arising in the future are excluded (in whole or in part) from the scope of the Agreement by unilateral declaration of the Company pursuant to § 18(1) of this Agreement, these will not be taken into account in the calculation of the DBO of the Pension Entitlements to be secured.

§ 7 Data Transmission

On conclusion of this Agreement, the Company will provide the Trustee with a list of the personnel numbers, names and dates of birth of the Entitled Beneficiaries and update this list on the respective valuation date in accordance with § 6(1) of this Agreement. The Trustee will receive the list from the Company in the form of a data record. The data will be transmitted in paperless form. The list, in its respective current version, forms an integral part of this Agreement.

§ 8 Rights and Settlement in the Case of a Security Event

(1) Upon the occurrence of a Security Event, the Trustee shall distribute the Trust Assets separately as Other Trust Assets, Trust Assets of Objecting HCB Employees and Trust Assets of Objecting HAT Employees, in accordance with the priority of claims specified in § 1 paragraph (3) of this Agreement, first to satisfy that portion of the Company's Pension Entitlements existing at that time which is not protected against insolvency by the PSV. For the sake of clarity, the parties note that this will also include the entitlements from Pension Fund commitments treated as equivalent pursuant to § 1(3) of this Agreement. Remaining Trust Assets, which are not to be used pursuant to sentence 1, will be used by the Trustee to fulfill the part of the Pension Entitlements existing at that time which is legally secured against insolvency by the PSV. The exact scope and manner of the fulfillment of the Pension Entitlements will be governed by the provisions in the following paragraphs. Insofar as, after the fulfillment of all Pension Entitlements existing at the time of the occurrence of the Security Event, Trust Assets still exist and the PSV has no claims against the Trustee, the Trustee will prepare a final account and transfer the remaining assets back to the Company. In this context, the Other Trust Assets may only be used to satisfy Other Pension Entitlements, the Trust Assets of Objecting HCB Employees may only be used to satisfy Pension Entitlements of Objecting HCB Employees, and the Trust Assets of Objecting HAT Employees may only be used to satisfy Pension Entitlements of Objecting HAT Employees.

(2) The fulfillment of the individual Pension Entitlements (including the entitlements from Pension Fund commitments referred to in paragraph (1) sentence 2) will be governed by the following provisions: Upon the occurrence of a Security Event, the Trustee will instruct the Actuary within the meaning of § 6(1) of this Agreement to determine the DBO of all Pension Entitlements existing upon the occurrence of the Security Event on the effective date of the occurrence of the Security Event. On the basis of the Actuary's calculation, the Trustee will, after deducting an amount necessary to cover the expected settlement costs, segment the Trust Assets, in each case separately for the Other Trust Assets, the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees, taking into account the Security Priority Order specified in this Agreement, in such a way that a partial amount of the Trust Assets is determined for each Entitled Beneficiary (or, if the Trust Assets are insufficient, only for those Entitled Beneficiaries with Pension Entitlements that are not secured by the PSV) as the exclusive pool of covering assets for the respective Pension Entitlements.

Insofar as the Other Trust Assets, the Trust Assets of Objecting HCB Employees or the Trust Assets of Objecting HAT Employees, in each case after deduction of the (expected) settlement costs

- are sufficient to cover the determined DBO of the Other Pension Entitlements or the Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees, each pool of covering assets will be applied to the respective determined DBO of the individual entitlement.
- are sufficient to cover the calculated DBO of the portion of Other Pension Entitlements or the Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees which is not secured by the PSV, but are not sufficient to cover the calculated DBO of all Other Pension Entitlements or all the Pension Entitlements of Objecting HCB Employees or all the Pension Entitlements of Objecting HAT Employees, the pool of covering assets shall be applied to the respective calculated DBO for the portion of Other Pension Entitlements or the Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees that is not secured by the PSV; with regard to the Other Pension Entitlements or Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees, or the part of the Other Pension Entitlements or the Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees which are secured by the PSV, the assets that are still available after deduction of the pool of covering assets attributable to the Other Pension Entitlements or Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees that are not secured by the PSV shall be allocated on a pro rata basis;
- are then not sufficient to cover the determined DBO of the part of the Pension Entitlements that is not secured by the PSV, the assets will be allocated to that part of the entitlements on a pro rata basis.

The Trustee shall notify each Beneficiary in writing without delay of the amount of the pool of covering assets determined for them.

(3) The Trustee shall be obligated to pay each Entitled Beneficiary out of the Other Trust Assets, the Trust Assets of Objecting HCB Employees or the Trust Assets of Objecting HAT Employees up to the amount of the respective pool of covering assets of the individual Entitled Beneficiaries if and to the extent that their Pension Entitlements are due in accordance with Sections 41, 45 and 46 of the German Insolvency Code (*Insolvenzordnung*, "InsO"), if applicable in conjunction with Section 9(2) sentence 3 BetrAVG. Insofar as Pension Entitlements are not or will not become due upon occurrence of a Security Event, the Trustee will be only obligated vis-à-vis the respective Entitled Beneficiaries to secure their claims by depositing the respective pool of covering assets in favor of the respective Entitled Beneficiaries with a suitable institution within the meaning of Section 198 InsO, and in making that deposit will fulfill its obligation vis-à-vis the respective Entitled Beneficiaries. If income tax is payable on the sum to be deposited before the respective claims secured thereby become due, the amount required to settle the tax liability will be paid immediately to the Entitled Beneficiaries concerned from the respective pool of covering assets. Proof of any income tax incurred must be provided to the Trustee in each case by submission of corresponding documents.

(4) In the case of a Security Event, the Trustee will be entitled to invest the Trust Assets in whole or in part in money market funds or other liquid forms of investment. The Trustee will be entitled to liquidate the Trust Assets in whole or in part insofar as this is necessary to satisfy secured Pension Entitlements existing at the time of the occurrence of a Security Event or if this is necessary for the Trustee to be able to exercise its right of deposit in accordance with paragraph (3) sentence 2. The Trustee will be entitled to use one or more suitable agents to fulfill its obligations in the case of a Security Event. Any costs that arise through the use of an agent must be paid from the Trust Assets. They must be taken into account when determining the settlement costs that are expected to be incurred in accordance with paragraph (2).

(5) The Trustee will be obligated to fulfill the claims of the Entitled Beneficiaries for payment from the respective pool of covering assets without delay in the case of a Security Event or to initiate the deposit in accordance with paragraph (3) sentence 2 without delay, insofar as Pension Entitlements do not fall due in the case of a Security Event. In this context, it will be obligated to take suitable measures for the realization of the Trust Assets in order to ensure the fulfillment of the claims or make the deposit pursuant to paragraph (3) sentence 2. If, due to legal or factual circumstances, the Trustee is unable to access parts of the Trust Assets upon the occurrence of a Security Event, it will be obligated to take the necessary measures, at the expense of the Trust Assets, to gain access.

(6) The Entitled Beneficiaries will be obligated to support the Trustee to the extent necessary for the Trustee to perform the settlement actions described in the preceding paragraphs. The Entitled Beneficiaries will not be entitled to issue instructions with regard to the manner in which the Trust Assets are realized and paid out or otherwise used in the case of a Security Event. If an Entitled Beneficiary fails to take any action necessary to enable the Trustee to fulfill its obligations toward that Entitled Beneficiary, the Trustee will be entitled to refuse performance vis-à-vis that Entitled Beneficiary until the required action is taken.

§ 9 Trustee's Authority to Deposit Assets

(1) In the case of a Security Event, the Trustee, to the extent that the deposit requirements of Section 372 BGB have been met, will be entitled to release itself from its obligations under this agreement toward the Entitled Beneficiaries and the Company by realizing the Trust Assets transferred to it and depositing the proceeds in favor of the Entitled Beneficiaries and the Company with the local court (*Amtsgericht*) of Düsseldorf. If the PSV asserts claims against the Trustee with regard to the Trust Assets or part of the Trust Assets, it may be specified in the deposit application as a potential authorized recipient in addition to the aforementioned parties. The Trustee will have the authority to deposit assets only after 180 calendar days from the occurrence of the Security Event.

(2) In cases of § 16(4) of this Agreement (failure to transfer the Trust Assets after the agreement comes to an end), the Trustee, insofar as the deposit requirements of Section 372 BGB are met, will be entitled to release itself from its obligations under this Agreement by realizing the Trust Assets held by it under this Agreement and depositing the proceeds in favor of the Entitled Beneficiaries and the Company with the local court of Düsseldorf. Paragraph (1) sentence 2 will apply accordingly.

(3) The provisions of this § 9 concerning depositing with a court will not affect the depositing with a suitable institution within the meaning of Section 198 InsO as stipulated in § 8(3) sentence 2 of this Agreement.

§ 10 Rights and Settlement in the Case of a Delay Event

(1) In the case of a Delay Event, the Trustee will be entitled to realize the Trust Assets – if necessary also in derogation from the Investment Guidelines referred to in § 3 of this Agreement (Annex 3.1) – to the extent that this is necessary to fulfill the claims of Entitled Beneficiaries pursuant to § 5 of this Agreement.

(2) The Trustee will be obligated to fulfill the claims of Entitled Beneficiaries pursuant to § 5 of this Agreement in accordance with the provisions laid down in paragraph (3) below. If the Trust Assets are not sufficient to satisfy the due claims pursuant to paragraph (1), the Trustee will be obligated to apply the claims in accordance with the Security Priority Order specified in § 1(3) of this Agreement. The provisions governing the segmentation of the Trust Assets pursuant to § 8 paragraph 2 of this Trustee Agreement shall apply mutatis mutandis.

(3) If, in the case of a Delay Event, an Entitled Beneficiary requests that the Trustee satisfy its undisputed or legally established (*res judicata*) claims pursuant to paragraph (1), they must provide the Trustee with the data necessary to identify the respective claims. The Trustee will immediately clarify with the Company whether the claim asserted by the respective Entitled Beneficiary exists, is due and undisputed or has been legally established (*res judicata*) and has not yet been satisfied. The Company must provide the Trustee with this information without delay and, if necessary, provide evidence of any fulfillment that has already taken place. If the due and undisputed or legally established (*res judicata*) claim has not in fact been fulfilled, the Trustee will make payment to the respective Entitled Beneficiary, after deduction of the statutory taxes and/or other charges, if the Company has not fulfilled the respective claim within a period of another 30 calendar days from the time of the Trustee's inquiry.

§ 10a Deviating Provisions for Objecting Employees

(1) The Company intends, subject to the detailed provisions of the Hive-Down Agreement, to transfer the operating business of the global operating business unit Henkel Consumer Brands, which it manages directly, to Henkel Consumer Brands GmbH ("**HCBCo**") ("**HCB Hive-Down**"; the HCB Business Unit transferred in accordance with the details of the Hive-Down Agreement being the "**HCB Business Unit**"), and to transfer the operating business of the global operating business unit Henkel Adhesive Technologies, which it manages directly, to Henkel Adhesive Technologies GmbH ("**HATCo**") ("**HAT Hive-Down**"; the HAT Business Unit transferred in accordance with the provisions of the Hive-Down Agreement being the "**HAT Business Unit**"). The HCB Hive-Down and the HAT Hive-Down will each be carried out by way of a hive-down for absorption pursuant to Section 123 (3) no. 1 of the German Corporate Transformation Act (UmwG) and in compliance with Section 20 of the German Corporate Transformation Tax Act (UmwStG). The contractual agreement on the HCB Hive-Down and on the HAT Hive-Down within the meaning of Section 126 UmwG is hereinafter referred to as the "**Hive-Down Agreement**." Immediately after the Hive-Down takes effect, HCBCo and HATCo will lease back the HCB and HAT Business Units transferred by way of the Hive-Down to the Company via an operating lease from HCBCo and HATCo, respectively, to the Company within the meaning of Section 291 (1) no. 3 of the German Stock Corporation Act (AktG) (the agreement underlying the operating lease in each case being referred to as the "**Business Lease Agreement**").

(2) Upon the Hive-Down Agreement taking effect, the Company's employment relationships with (active) employees attributable to the HCB Business Unit shall, in principle, be transferred to Henkel Consumer Brands GmbH, with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB) ("**HCB Transfer of Operations**"). Employees assigned to the HCB Business Unit who effectively object to the transfer of their employment relationship within the framework of the HCB Transfer of Operations in accordance with Section 613a (6) BGB are hereinafter referred to as "**Objecting HCB Employees**."

(3) Upon the Hive-Down Agreement taking effect, the employment relationships of Henkel AG & Co. KGaA with (active) employees of Henkel AG & Co. KGaA assigned to the HAT Business Unit shall, in principle, be transferred to Henkel Adhesive Technologies GmbH with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB) ("**HAT Transfer of Operations**"). Employees assigned to the HAT Business Unit who effectively object to the transfer of their employment relationship within the framework of the HAT Transfer of Operations in accordance with Section 613a (6) of the German Civil Code (BGB) are hereinafter referred to as "**Objecting HAT Employees**."

(4) Pension Entitlements of Objecting HCB Employees are hereinafter referred to as "**Pension Entitlements of Objecting HCB Employees**."

(5) Pension Entitlements of Objecting HAT Employees are hereinafter referred to as "**Pension Entitlements of Objecting HAT Employees**."

(6) Under the respective Business Lease Agreement, HCBCo and HATCo will each declare an assumption of obligations together with an assumption of the obligation to perform in the internal relationship, among other things, with regard to the Pension Entitlements of Objecting HCB Employees and the Pension Entitlements of Objecting HAT Employees vis-à-vis the Transferring HCB Employees and Transferring HAT Employees, respectively, and certain other employees (the "**Assumptions of Obligations**"). Due to these Assumptions of Obligations, Pension Entitlements of Objecting HCB Employees and the Pension Entitlements of Objecting HAT Employees will also be borne, in economic terms, by HCBCo and HATCo, respectively, including during the term of the respective Business Lease Agreement and will be reflected in the balance sheets of HCBCo and HATCo.

(7) The Company, HCBCo, and HATCo agree in § 18(4) and § 34(4) of the Hive-Down Agreement that the Company shall hold in trust the rights and obligations arising from its position as Trustee under this Trustee Agreement associated with the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees, respectively, on behalf of HCBCo and HATCo, respectively.

(8) In order to separate the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees from the Other Trust Assets under this Trustee Agreement, the Trustee shall retransfer the Trust Assets of Objecting HAT Employees and the Trust Assets of Objecting HCB Employees within 60 (sixty) days after the Closing Date within the meaning of the Hive-Down Agreement to the HCB Deposit Account and to the HAT Deposit Account, as applicable ("**Separation**").

(9) The Trust Assets of Objecting HCB Employees to be transferred as part of the Separation will be determined by multiplying the Trust Assets by a distribution key corresponding to the percentage share of the DBO attributable to the Pension Entitlements of Objecting HCB Employees in relation to the total DBO of all Pension Entitlements secured by this Agreement.

(10) The Trust Assets of Objecting HAT Employees to be transferred as part of the Separation will be determined by multiplying the Trust Assets by a distribution key corresponding to the percentage share of the DBO attributable to the Pension Entitlements of Objecting HAT Employees in relation to the total DBO of all Pension Entitlements secured by this Agreement.

(11) Only shares in the AllianzGI investment fund "HPT Investmentvermögen," a special AIF, will be transferred in this transfer procedure.

(12) If it becomes necessary for the purposes of the Separation to transfer fractions of a unit in the AllianzGI Fund HPT Investmentvermögen, the entire unit in the AllianzGI Fund HPT Investmentvermögen will be transferred by rounding up. The resulting difference between the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees to be transferred in accordance with § 10a(9) and (10) and the Trust Assets subject the Separation after having been

rounded up will be compensated for by the Company by way of hereby declaring that it will waive its claim for reimbursement for payment made by it to fulfill Pension Obligations under § 3(8) of this Trustee Agreement. The Trustee herewith accepts this waiver.

(13) The Trust Assets of Objecting HCB Employees shall serve exclusively to secure and satisfy the claims of the Objecting HCB Employees. The Trust Assets of Objecting HAT Employees shall serve exclusively to secure and satisfy the claims of the Objecting HAT Employees.

(14) In addition to paragraph (3) of the Preamble to this Trustee Agreement, the Security Event in respect of the claims of Objecting HCB Employees shall also be deemed to have occurred if:

- insolvency proceedings are opened against the assets of HCBCo; or
- the opening of insolvency proceedings against the assets of HCBCo is refused due to lack of assets; or
- an out-of-court settlement is concluded between HCBCo and the respective creditors to prevent insolvency proceedings from being opened; or
- the operating activities of HCBCo are discontinued in their entirety and insolvency proceedings are apparently out of the question due to lack of assets.

(15) In addition to paragraph (3) of the Preamble to this Trustee Agreement, the Security Event in respect of the claims of Objecting HAT Employees shall also be deemed to have occurred if:

- insolvency proceedings are opened against the assets of HATCo; or
- the opening of insolvency proceedings against the assets of HATCo is refused due to lack of assets; or
- an out-of-court settlement is concluded between HATCo and the respective creditors to prevent insolvency proceedings from being opened; or
- the operating activities of HATCo are discontinued in their entirety and insolvency proceedings are apparently out of the question due to lack of assets.

(16) By way of derogation from § 4, § 8, and § 9 of this Trustee Agreement, if a Security Event occurs in accordance with § 10a paragraph 14 and/or paragraph 15 of this Trustee Agreement, without a Security Event within the meaning of para. (3) of the Preamble to this Trustee Agreement occurring at the same time, no immediate satisfaction of the Objecting HCB Employees or the Objecting HAT Employees will take place. In this case, the Trust Assets of Objecting HCB Employees and/or the

Trust Assets of Objecting HAT Employees shall be held as Other Trust Assets under this Trustee Agreement, and the Pension Entitlements of Objecting HCB Employees and/or Objecting HAT Employees will be deemed to be Other Pension Entitlements.

(17) Should only a Security Event within the meaning of paragraph (3) of the Preamble to this Trustee Agreement occur without a Security Event within the meaning of § 10a (14) and/or (15) of this Trustee Agreement occurring, the following shall apply by way of derogation from § 4, § 8, and § 9 of this Trustee Agreement with regard to the Trust Assets of Objecting HCB Employees and/or the Trust Assets of Objecting HAT Employees: The trustee is obligated in accordance with this Trustee Agreement to hold the Trust Assets of Objecting HCB Employees for the benefit of HCBCo, and the Trust Assets of Objecting HAT Employees for the benefit of HATCo, respectively, as if HCBCo or HATCo had entered into this Trustee Agreement in place of the Company. With regard to the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees, HCBCo and HATCo shall assume to all rights and obligations under this Trustee Agreement that were previously assumed by the Company.

§ 11 Trustee's Entitlement to Reimbursement of Expenses

(1) The Trustee will act free of charge. However, if the Trustee incurs expenses in the course of its activities in fulfillment of its obligations under this Agreement, it will be entitled to cover the corresponding amounts from the Trust Assets if the reimbursement of the expenses is not covered by a separate agreement with the Company. Reimbursable expenses will also include expenses incurred in the course of the Trustee's ongoing operations, including the costs of having the Trustee's accounts audited by an external auditor.

(2) The provisions regarding the bearing of costs in § 8(4) and (5) of this Agreement will remain unaffected.

§ 12 Liability of the Trustee

The Trustee will only be liable for financial losses caused intentionally or through gross negligence by its management bodies or third parties whom it uses to fulfill its obligations under this Agreement.

§ 13 Transfer of Business and End of the Obligation to Recognize Pension Obligations

(1) If, before the occurrence of a Security Event, a business or part of a business is transferred by legal transaction from the Company to another owner within the meaning of Section 613a BGB (whether as a result of a transfer of individual rights or on the basis of measures under the UmwG), the total amount of the Pension Entitlements to be secured pursuant to § 1(1) of this agreement will be reduced to the extent that entitlements and expectant rights to the provision of occupational

pension benefits that were previously qualified as Pension Entitlements within the meaning of this Agreement lose that qualification (because they no longer meet one or more of the criteria specified in paragraph (1) of the Preamble to this Agreement). The same will apply if, prior to the occurrence of the Security Event, Pension Obligations toward former employees of the Company are transferred to another company with discharging effect as a result of a demerger (including a hive-down) in accordance with the UmwG.

(2) In one of the cases referred to in paragraph (1) sentences 1 and 2 – with the exception of cases in which the new owner of the business or the company assuming the Pension Obligations is a company that is included in the same Consolidated Financial Statements as the Company – the Company may, under the conditions set out below, demand that the Trustee transfer back (reimburse) the Trust Assets. The prerequisite for such a retransfer is firstly that, prior to a transfer of business within the meaning of Section 613a BGB or a transfer of Pension Obligations through a demerger under the UmwG, the Trustee has divided the Trust Assets in such a way that separate assets have been formed, one part of which serves exclusively for securing and financing the portion of the Pension Entitlements for which the new owner of the business will be liable upon transfer of the business or the acquiring company will be liable upon demerger, and the other part of which serves exclusively for securing and fully financing the portion of Pension Entitlements for which the Company will continue to be liable. Such prior division of the Trust Assets will be carried out at the request of the Company on a percentage basis in accordance with the respective percentage shares of Pension Obligations transferred to the new owner of the business or to the acquiring company and the remaining Pension Obligations in the total DBO of all Pension Entitlements secured by this Agreement at the time of the division. The further prerequisite for a retransfer within the meaning of sentence 1 is the expiry of the period within which the Company is still jointly and severally liable for the pension obligations being transferred pursuant to Section 613a(2) BGB or pursuant to the provisions of the UmwG. Already during the term of the respective extended liability period and also independently of a prior division in accordance with sentence 2, the Company may require the Trustee to transfer the portion of the Trust Assets that corresponds to the share of the Pension Obligations transferred to the new owner of the business or to the acquiring company in the total DBO of all Pension Obligations previously secured by this Agreement (or, if a division has already taken place, the portion of the Trust Assets allocated to the transferred Pension Obligations) to establish an equivalent security to the security previously provided by this Agreement for the Pension Obligations transferred to the new owner of the business or to the acquiring company; this will also apply (notwithstanding sentence 1 of this paragraph (2)) if the new owner of the business or the company taking over the Pension Obligations is a company that is included in the same Consolidated Financial Statements as the Company. The prerequisite for the transfer of Trust Assets to be carried out in that connection is that the new owner of the business or the acquiring company has proven to the Company or the Trustee that the transfer of assets will result in the introduction of the aforementioned equivalent security. For the sake of clarity, the parties note that Pension Obligations transferred to a Pension Fund but not resulting from entitlements treated as equivalent to those specified in § 1(3) of this Agreement, and also the value of assets held in the Pension Fund, will in each case not be taken into account in the above provisions of this paragraph.

(3) The decision as to how the specific assets forming the Trust Assets are to be transferred back or divided by the Trustee in one of the cases governed in paragraph (2) (unless the Trust Assets consist solely of assets that can be divided up as such on a percentage basis) will be made by the Investment Committee referred to in § 3(2) of this Agreement in accordance with the provisions of the Investment Guidelines (Annex 3.1).

(4) The provision in § 3(9) of this Agreement (possibility of retransfer of Trust Assets, provided that accounting regulations permit this, without thereby jeopardizing the purpose stated in paragraph (5) of the Preamble and in particular the qualification of the (remaining) Trust Assets as plan assets within the meaning of IAS 19.8) will remain unaffected even in the event of a transfer of business operations within the meaning of Section 613a BGB (whether as a result of a transfer of individual rights or on the basis of measures under the UmwG) or in the event of the transfer of Pension Obligations of former employees under the UmwG, subject to the provision in the following sentence. In connection with a transfer of business operations or the transfer of Pension Obligations of former employees pursuant to the UmwG to a company that is included in the Consolidated Financial Statements of the Company, a retransfer of Trust Assets pursuant to § 3(9) of this Agreement will be excluded.

§ 14 Confidentiality

(1) The Company and Trustee undertake to treat

- all documents, information and data that are not publicly available, are confidential or are owned by the other party (including accounting documents, contracts, analyses, compilations, forecasts, investigations and other financial data, including in the form of disks, CD-ROMs or other storage devices) that are made available to or become known to them by the other party on the basis of this Agreement or in connection with its preparation or execution, and

- the text of this Agreement

  - hereinafter collectively referred to as the "**Confidential Information**" -

as strictly confidential for an unlimited period (and consequently also beyond the term of this Agreement), to only use the above within the scope of the contractual relationship and, unless required to achieve the purpose of the Agreement, to neither record nor exploit it nor pass it on to third parties without the prior approval of the other party.

(2) The Company and the Trustee will only disclose Confidential Information to those of their authorized representatives, agents, employees or external consultants and service providers who require access to the Confidential Information in order to perform their duties or their assignment for a party and who have been informed by the party concerned of the confidentiality of the transaction. External consultants and service providers must, unless paragraph (3) applies to them, have submitted a written declaration that they accept the terms of this § 14 as binding upon themselves.

(3) Such a written declaration is not required for external consultants and service providers who are obligated to treat the Confidential Information as confidential based on their mandatory professional rules or codes of professional conduct.

(4) The right to disclose Confidential Information for the fulfillment of statutory obligations remains unaffected.

(5) The Company and the Trustee must immediately inform the respective other party, if affected, if they become aware or have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person.

(6) The Entitled Beneficiaries have a right to information from the Company and, as from the occurrence of a Security Event, also from the Trustee with regard to the specific rights to which they are entitled under the Security Trust relationship and the Assumption of Obligations. The Company and the Trustee may demand that the Entitled Beneficiary requiring the information undertakes to maintain confidentiality in accordance with the provisions of this § 14 prior to the disclosure of the information.

(7) Insofar as the disclosure of Confidential Information to a Pension Fund is necessary for the execution of this Agreement, the Company and the Trustee will not be prevented from doing so by the provisions of this § 14.

§ 15 Data Protection

In order to comply with the provisions of data protection law in connection with the performance of this Agreement, the Company and the Trustee undertake to take appropriate measures when collecting, processing, using and transmitting personal data of the Entitled Beneficiaries. The Company and the Trustee will appoint the Company's data protection officer to monitor the data protection provisions relating to this Agreement.

§ 16 Term and Termination of this Agreement

(1) This Agreement has been concluded for an unlimited term. It may be terminated by the Company with three months' notice to the end of the year or otherwise for good cause without notice by the Company or the Trustee before the occurrence of a Security Event. Good cause will be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a Delay Event will not constitute good cause.

(2) Upon termination of this Agreement in accordance with paragraph (1), the Trustee will transfer the Trust Assets – subject to the provision in paragraph (5) – to a third party to be designated by the Company in writing, provided that that third party concludes an agreement with the Company that corresponds in full to this Agreement, does not impair the rights of the Entitled Beneficiaries and obligates the third party to hold the Trust Assets as a dual trustee in accordance with this Agreement. A third party within the meaning of sentence 1 may only be an institution whose sole purpose is to secure Pension Entitlements and, where applicable, comparable

entitlements such as entitlements arising from part-time retirement and working-time account models.

(3) A third party within the meaning of paragraph (2) sentence 1 may also be another qualified legal or natural person if the conditions for a transfer of the Trust Assets to a third party within the meaning of paragraph (2) sentence 2 are not fulfilled within 60 calendar days after the Trust Agreement comes to an end. A qualified person in this sense may only be a bank or credit institution based in Germany within the meaning of Section 1(1) KWG, a German notary or an attorney, auditor or tax consultant licensed in Germany.

(4) If the conditions for a transfer of the Trust Assets pursuant to paragraph (2) and (3) are not met within 90 calendar days after the end of the Trust Agreement, the Trustee will be entitled and – to the extent that management on a trust basis within the meaning of this Agreement is no longer guaranteed – obligated to deposit the Trust Assets with the local court of Düsseldorf in favor of the Company and all Entitled Beneficiaries with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee will be entitled to do so. In all other respects, § 9(2) of this Agreement will apply.

(5) After this Agreement comes to an end, the Company may only demand retransfer of the Trust Assets if all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another equivalent security.

(6) As from the occurrence of a Security Event, this Agreement may be terminated only by the Trustee and only for good cause. If the Agreement comes to an end after the occurrence of a Security Event in accordance with sentence 1, the Trustee will remain obligated, irrespective of the fact that this Agreement has come to an end, to fulfill the duties and obligations pursuant to § 8 of this Agreement without delay. The provision in § 9(1) of this Agreement will likewise continue to apply.

§ 17 Dissolution and Loss of the Trustee's Legal Capacity

In the event of dissolution or loss of the Trustee's legal capacity, the Agreement will be deemed to be terminated. The provisions in § 16 of this Agreement shall apply accordingly.

§ 18 Amendments to the Agreement

(1) The Company will be entitled to exclude from the scope of this Agreement Pension Entitlements or parts of Pension Entitlements that arise only after a cut-off date that is not in the past, to be determined by the Company, by means of a unilateral written declaration to the Trustee and the affected Entitled Beneficiaries (insofar as they are included in this Agreement with their Pension Entitlements acquired up to the cut-off date). Pension Entitlements and parts of Pension Entitlements that that arose up to that cut-off date or were accrued through "past service" within the meaning of IFRS will remain unaffected if the Company exercises the right specified in sentence 1.

(2) Amendments to this Agreement that merely involve changes to technical procedures or serve to fill gaps and do not affect the security interest of the Entitled Beneficiaries will be made in consultation between the Company and the Trustee without the consent of the Entitled Beneficiaries being required. This also applies to amendments to this Agreement that serve to establish another, at least equivalent, security (equivalent security) for the Entitled Beneficiaries (even if the previous security is cancelled). Amendments to the wording of this Agreement that clarify the joint intention of the Company and the Trustee at the time of conclusion of this Agreement will require a joint declaration by the Company and the Trustee.

(3) In compliance with the purpose of this Agreement, which is to ensure the security of the Entitled Beneficiaries from the point of a transfer of assets to the Trustee in accordance with § 3(1) of this Agreement up until any occurrence of a Security Event, the Company will have the right, insofar as it is not or no longer possible to offset the liability to be shown in the Consolidated Financial Statements on account of the Pension Entitlements with the separate plan assets covering the Pension Obligations – as described in paragraph (5) of the Preamble to this Agreement – to amend this Agreement without the consent of the Entitled Beneficiaries to procure that offsetting becomes possible, provided that Equivalent Security continues to be provided after the amendment to this Agreement.

(4) If this Agreement needs to be amended due to statutory or regulatory requirements or due to changed or new case-law, the Company and the Trustee will jointly amend this Agreement without the consent of the Entitled Beneficiaries being necessary; in doing so, they must ensure equivalent security for the Entitled Beneficiaries.

(5) Amendments to this Agreement that are only beneficial to the Entitled Beneficiaries will not require their consent.

(6) The rights and obligations under this Agreement will cease to exist and the Trustee will be obligated to transfer the Trust Assets back to the Company if all Pension Obligations are transferred from the Company to a Pension Fund within the meaning of Section 236 VAG or another suitable pension institution, while safeguarding the interests of the Entitled Beneficiaries, in particular the equivalent security of the Entitled Beneficiaries.

(7) In all other respects, this agreement may be amended only with the consent of at least 75% of the respective Entitled Beneficiaries concerned.

§ 19 Inclusion of Further Pension Entitlements

(1) In addition to the claims and vested rights defined as Pension Entitlements in Section II paragraph (1) of the Preamble to this Agreement, the Company reserves the right to include in the security under this Agreement further entitlements and expectant rights to occupational pension benefits from Pension Commitments made by companies affiliated with the Company within the meaning of Section 15 AktG to their employees and members of the respective management. This will be done by written notification from the Company to the Trustee. If the Company exercises its right under this § 19, the definition of Pension Entitlements within the meaning of this Agreement will be amended accordingly.

(2) If, pursuant to paragraph (1), the Company includes entitlements and expectant rights arising from Pension Commitments of an affiliated company in the security provided under this Agreement, then, in cases where the affiliated company is not itself insolvent upon the occurrence of a Security Event with regard to the Company, the pool of covering assets determined in the context of the settlement pursuant to § 8(2) of this Agreement will be paid out to that company insofar as it is attributable to employees or members of the management of the non-insolvent company, provided that it proves that it has used an amount corresponding to the transferred assets to establish equivalent security for the benefit of the respective employees or members of the management.

(3) The scope of the full financing and thus the securing of the individual Pension Entitlements can be reduced only by including further entitlements and expectant rights to the provision of occupational pension benefits in the security under this Agreement, to the extent that these are entitlements and expectant rights from a plan within the meaning of IFRS that has already been secured by this Agreement. In such a case, the Company will not be obligated to increase the allocation of the Trust Assets. However, if entitlements and expectant rights arising from a plan within the meaning of IFRS not previously secured by this Agreement are to be included in the security under this Agreement, this can only take place if the Company increases the allocation of the Trust Assets to the extent that the ratio of Trust Assets to the totality of the Pension Obligations is not reduced by the inclusion of the entitlements and expectant rights not previously secured by this Agreement.

§ 20 Transfer of Pension Obligations to a Pension Fund

(1) Irrespective of the transfer of Pension Obligations to a Pension Fund in accordance with § 18(6) of this Agreement, the Company will be entitled to transfer Pension Obligations from direct Pension Commitments to a Pension Fund within the meaning of Section 236 VAG even during the term of this Agreement. The transfer of Pension Obligations will be deemed to have taken place if the respective Entitled Beneficiaries are granted their own entitlement to benefits against the Pension Fund pursuant to Section 236(1) sentence 1 no. 3 VAG, which corresponds to the Pension Entitlement previously secured by this Agreement. Insofar as the Pension Obligations have been transferred to the Pension Fund, the security for the corresponding Pension Entitlements provided by this Agreement will also include the security for the subsidiary liability of the Company pursuant to Section 1(1) sentence 3 BetrAVG and the security for any additional contributions and contribution payments to the Pension Fund pursuant to paragraph (3).

(2) In the event of a transfer of Pension Obligations to a Pension Fund in accordance with paragraph (1), the Company may, as long as no Security Event has occurred, demand reimbursement from the Trustee from the Trust Assets in the full amount of the expenses incurred for that purpose (i.e., all payments to the Pension Fund in connection with the transfer of the relevant Pension Obligations) if the Company's payment to the Pension Fund has been made in agreement with the Trustee and provided that it is ensured that a Minimum Cover Amount within the meaning

of § 3(8) of this Agreement remains in the Trust Assets. The claim for reimbursement of expenses will further require that no more than six months have elapsed between the Company's payment to the Pension Fund and the Company's assertion of its claim for reimbursement of expenses (exclusion period). The Company will be free to waive any existing claim for reimbursement of expenses in whole or in part by unilateral written declaration to the Trustee. Instead of the reimbursement of expenses described in the preceding sentences, the Company may also require the Trustee to make Trust Assets available directly to finance the transfer of Pension Obligations to a Pension Fund. In the above cases, the Trustee will not only be obligated but also entitled to use or make available the Trust Assets accordingly. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question. Insofar as the Company incurs expenses for the transfer of obligations from entitlements and expectant rights to the provision of occupational pension benefits that are not secured by this Agreement, the Company may not demand reimbursement of expenses from the Trust Assets.

(3) Insofar as, following a transfer of Pension Obligations to a Pension Fund in accordance with the provisions of the preceding paragraphs, the Company has an obligation to make additional contributions or an obligation to make contribution payments pursuant to Section 236(2) VAG with respect to the Pension Fund concerned with regard to the transferred Pension Obligations that were previously covered by the security provided by this Agreement, the Company will be entitled to require the Trustee to provide the necessary amounts from the Trust Assets to fulfill the obligation to make additional contributions or the obligation to make contribution payments insofar as it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. If the Company fulfills the obligation to make additional contributions or the obligation to make contribution payments without the Trustee having provided the amount required for that purpose, the Company may demand reimbursement of expenses from the Trust Assets in the amount of the amount expended to fulfill the obligation to make additional contributions, if the Company has fulfilled the obligation to make additional contributions or the obligation to pay contributions in agreement with the Trustee, if no more than six months have passed between the fulfillment of the obligation to make additional contributions or the obligation to pay contributions by the Company and the Company's assertion of the claim to reimbursement of expenses (exclusion period), and if it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. The Company will be free to waive the corresponding claim in whole or in part by unilateral written declaration to the Trustee. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question.

(4) The Company may also assert its claims in full in accordance with the above paragraphs (2) and (3) if the DBO of the Pension Entitlements still secured by this Agreement (excluding the Pension Obligations transferred to the Pension Fund) is higher than the value of the Trustee's remaining Trust Assets after the Company's claims pursuant to paragraphs (2) and (3) above have been fulfilled. In any case, however, a Minimum Cover Amount within the meaning of § 3(8) of this Agreement must remain in the Trust Assets.

(5) Insofar as, at the time of the transfer of the Pension Obligations from the Company to the Pension Fund, the existing Trust Assets are not sufficient to ensure the corresponding financing of the transfer from the Trust Assets, the Trustee will be entitled to request that the Company make a corresponding additional allocation to Trust Assets ("**Top-Up Demand**"). Following such a Top-Up Demand, the Company will be obligated to transfer assets to the required extent to the Trust Assets held by the Trustee under this Agreement. The Company may also transfer assets directly to the Pension Fund to finance the transfer of the relevant Pension Obligations in order to shorten the payment process. The above provisions regarding the Top-Up Demand will apply accordingly if the Company asserts a claim against the Trustee pursuant to paragraph (3) to make Trust Assets available to fulfill an obligation of the Company to make additional contributions vis-à-vis the Pension Fund or an obligation to make contribution payments pursuant to Section 236(2) VAG. The Trustee will not be obligated to legally enforce a Top-Up Demand against the Company in accordance with this paragraph.

§ 21 Integration of Pension Fund Provision and Trust Security

(1) The Company and the Trustee agree that in the event of a transfer of Pension Obligations to a Pension Fund pursuant to § 20 of this Agreement, the occupational pension benefits promised by the Company are to be provided by the Pension Fund in its own name for the Company in accordance with the respective pension plans of the Pension Fund and the Pension Fund Agreement . In the event that, taking into account the relevant pension plans, the Pension Fund Agreement and the provisions of insurance supervisory law, the Pension Fund has surplus assets, the Company must exclude a (re)transfer of assets from the Pension Fund to the Company in the Pension Fund Agreement. The Company will be obligated to ensure that the Pension Fund transfers any assets to be released directly to the Trustee for the account of the Company for the purpose of full financing and securing the Pension Entitlements secured under this agreement. The Company will be obligated to take the necessary measures to ensure that the Pension Fund releases assets only within the scope of the above sentences. The Trustee will be obligated to accept the assets released by the Pension Fund in accordance with the above sentences and to transfer them to the Trust Assets taking account of the requirements of the Investment Guidelines (**Annex 3.1**).

(2) The Company and the Trustee agree that the provisions in paragraph (1) will also apply in the event of the dissolution of a Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this Agreement, and will apply accordingly in the event of the reversal of individual transfers of such Pension Obligations to the Pension Fund according to the provisions of the Pension Fund Agreement or the relevant pension plans.

(3) If the Company has transferred Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement, Trust Assets may be transferred back to the Company in accordance with § 3(9) of this Agreement only if the Company proves to the Trustee, by means of a statement from the auditor auditing the Company's Annual Financial Statements, that it is permanently ensured within the meaning of the relevant provisions of the HGB and IFRS that the Trust Assets remaining with the Trustee and, taking into account the value of the assets available in the Pension

Fund and allocated to the Company, the Pension Entitlements secured by this Agreement and all claims resulting from the transfer of the Pension Obligations to the Pension Fund can be permanently fulfilled. The Trustee will not be obligated to conduct its own audit in this regard. The Company will therefore in particular be specifically excluded from any claim for the retransfer of Trust Assets as long as the Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this Agreement is underfunded within the meaning of Section 239(3) and (4) VAG.

§ 22 Severability Clause

Should individual provisions of this Agreement be or become invalid, the remaining provisions will nevertheless remain valid. The Company and Trustee will be obligated to enter into a supplementary agreement that corresponds to the intended economic purpose. The same will apply to the filling of any gaps in this Agreement.

§ 23 Exclusion of Assignment / Written Form

(1) Claims under this Agreement cannot be assigned.

(2) There are no verbal subsidiary agreements to this Agreement. Amendments and addenda to this Agreement, including this written form clause, must be made in writing.

§ 24 Miscellaneous

(1) The place of jurisdiction for all disputes arising from this Agreement is Düsseldorf, to the extent permitted by law. The law of the Federal Republic of Germany shall apply to domestic contracting parties, to the exclusion of German private international law.

(2) The validity of this Trustee Agreement is subject to the condition precedent within the meaning of Section 158(1) BGB (i) of conclusion of the Hive-Down Agreement and (ii) the approval of the general meeting of Henkel KGaA and of the shareholders' meetings of HCBCo and HATCo of the Hive-Down Agreement. This Agreement replaces the previous version dated December 30, 2005, the Amendment Agreement (to the Trustee Agreement dated December 30, 2005) dated June 15, 2020 and the Amendment Agreement (to the Trustee Agreement dated June 15, 2020) dated November 10, 2021.

The Investment Guidelines attached as Annex 3.1 form an integral part of this Agreement.

There are two originals of this Agreement. The following shall each receive an original:

- the Company
- the Trustee

Annex 3.1: Investment Guidelines

Part 1: Organization

§ 1 Setting Up an Investment Committee

(1) The Company will set up an Investment Committee that will perform the duties assigned to it in the Trustee Agreement concluded between the Company and the Trustee on 3 March 2026 (hereinafter referred to as the "Trustee Agreement") and the duties assigned to it in these Investment Guidelines. These include, in particular:

a) determining the strategic orientation of the investment policy ("strategic asset allocation") with regard to the Trust Assets;
b) deciding on significant investment proposals; in particular, reallocations between asset classes (in particular between cash, fixed income securities/bonds, shares, real estate or hedge funds) with a volume of 10 percent or more of the Trust Assets or the introduction of new asset classes with the exception of risk management decisions in the context of the selected investment strategy and professional asset liability management are to be regarded as significant investment proposals;
c) deciding which assets will be transferred to the Company in cases covered by § 13 of the Trustee Agreement, insofar as the Trust Assets do not consist solely of assets that can be divided up as such on a percentage basis;
d) ensuring that the Investment Guidelines comply with statutory requirements;
e) deciding whether to acquire or sell shares in a listed company if this results in the Trustee holding more than 5%, 10%, 25%, 50% or 75% of the voting rights in that company or exceeding or falling below those respective thresholds.

(2) In performing its duties, the Investment Committee must comply with the requirements of the Trustee Agreement and these Investment Guidelines.

§ 2 Composition of the Investment Committee

(1) The Investment Committee will consist of two members appointed by the Trustee and two further members appointed by the Company. The Trustee will appoint the chair and deputy chair of the Investment Committee. The members of the Investment Committee will not need to be members (*Vereinsmitglieder*) of the Trustee or employees of the Company.

(2) The members of the Investment Committee may be dismissed at any time by the party which had previously appointed them. The Trustee may delegate the tasks of the chair and deputy chair of the Investment Committee to other members of the Investment Committee appointed by them at any time.

(3) Each member of the Investment Committee may be represented by a written power of attorney in individual cases if they are unable to attend.

(4) The Trustee and the Company will inform each other immediately of any change in the composition of the Investment Committee. Furthermore, the Trustee will inform the Company immediately of the appointment and dismissal of the chair and deputy chair of the Investment Committee.

§ 3 Passing of Resolutions in the Investment Committee

(1) The Investment Committee may pass its resolutions in meetings or in writing, by email, telephone or using other modern means of communication. It will have a quorum if all members have been duly invited and at least half of its members (not less than two persons) attend or are effectively represented at the meeting. If a resolution is to be passed in writing, by email or using other modern means of communication, a quorum will exist if at least half of the members of the Investment Committee (not less than two persons) participate in the passing of the resolution themselves or by way of a representative. Furthermore, a resolution will be effective only if either the chair of the Investment Committee or the deputy chair appointed by the Trustee pursuant to § 2(1) participate in the passing of the resolution or are effectively represented in the passing of the resolution.

(2) The Investment Committee will make its decisions by a simple majority of its members. In the event of a tie, the chair will have the casting vote; in the chair's absence, the deputy chair will have the casting vote. If the members appointed by the Trustee vote in unified opposition to the members appointed by the Company, the decision taken by the members named by the Trustee will apply in any case.

(3) A meeting of the Investment Committee will take place as required, but at least once a year. The chair of the Investment Committee will convene the meetings of the Investment Committee within a reasonable period of time or will inform the members of the Investment Committee within a reasonable period of time of the forthcoming resolution. In urgent cases, each member of the Investment Committee will be entitled to convene a meeting or to inform the other members of a forthcoming resolution. Resolutions may only be passed one week after the convening notice or information communication has been sent, unless all members of the Investment Committee waive observation of that period.

(4) By way of derogation from paragraphs (2) and (3), the chair or, in the absence thereof, the deputy chair may make urgent decisions if the Company requests such a decision. The other Committee members must be informed of this.

(5) The Investment Committee will be authorized to consult (other) experts for its deliberations. These latter will not have any voting rights.

§ 4 Liability of the Investment Committee

The members of the Investment Committee will be liable only for financial losses caused intentionally or through gross negligence.

§ 5 Reimbursement of Expenses

The Investment Committee will act free of charge. Any expenses incurred by the Investment Committee in the performance of its duties pursuant to § 1 of these Investment Guidelines will be paid from the Trust Assets, unless such expenses are reimbursed by the Company.

§ 6 Amendment of the Investment Guidelines

(1) The Investment Guidelines may be amended, in particular adapted to any statutory requirements, by mutual agreement between the Trustee and the Company.

(2) The Investment Committee will prepare amendment proposals at the request of the Trustee or the Company and on its own initiative. However, the Investment Committee cannot take a decision regarding amendment of the Investment Guidelines.

§ 7 Security Event

(1) In the case of a Security Event, § 7 of Part 1, and Part 2 of the Investment Guidelines will continue to apply until the Trustee no longer holds any Trust Assets.

(2) All powers of the Investment Committee will cease to exist upon occurrence of a Security Event. The duties of the Investment Committee will then be performed directly by the Trustee, insofar as this is still necessary in the case of a Security Event.

Part 2: Investment Principles, Investment Strategy, Forms of Investment

§ 1 Investment Principles

(1) The following provisions will apply for the investment of the Trust Assets. Compliance with the provisions must be ensured through qualified investment management.

(2) The investment of the Trust Assets should be oriented toward the objectives of profitability and security and ensure sufficient liquidity with regard to the purpose pursued by the Trust Agreement.

(3) The typical investment risks are to be limited by an appropriate mix and spread of the invested assets and at the same time a balancing of risks between the investment types is to be carried out. If Trust Assets are invested in investment funds, any requirements regarding the mix and diversification as well as the selection of permissible types of investment will be based on the assets held by the investment funds (look-through).

§ 2 Investment Strategy

(1) The strategic asset allocation attached as an annex will be determined on the basis of the forecast development of the Pension Obligations, the initial allocation of the Trust Assets and the long-term earnings and risk expectations on the capital market.

(2) The objective of the investment strategy chosen will be to maximize performance within the framework of a defined risk profile that complies with the principles set out in § 1(2); the strategic asset allocation attached as an annex will determine the number of months within which any shortfall of the Trust Assets in relation to the DBO of the Pension Entitlements to be secured must not increase by more than a percentage determined in the strategic asset allocation. Furthermore, the investment strategy chosen is intended to ensure with a high degree of probability that the fair value of the Trust Assets does not fall by more than a percentage determined in the strategic asset allocation. The strategic asset allocation and the selected tolerances must be recorded within six months of its establishment. Any quota requirements for certain asset classes within the framework of strategic asset allocation will regularly refer to the time of the respective investment decision. There will be no breach of such requirements if a quota requirement is no longer met due to the performance of an asset class or the performance of the Trust Assets as a whole.

§ 3 Forms of Investment

(1) The Trust Assets may consist in particular of the following assets or be invested in the following assets, provided that the investment does not conflict with the purpose specified in the preamble to the Trustee Agreement:

1. shares in domestic and foreign accumulating or distributing securities or real estate funds;

2. variable- or fixed-rate domestic and foreign bonds or promissory note loans;

3. domestic and foreign shares;

4. overnight money deposits and fixed-term deposits with domestic and foreign banks;

5. structured products and derivatives (e.g., ABS/CDO/CDS and corresponding portfolios, long duration funds, swaps, forward transactions, futures and options);

6. hedge funds;

7. certificates;

8. equity investments;

9. developed and undeveloped land or rights equivalent to real property, and in shares in companies the sole purpose of which is the acquisition, development and management of land or rights equivalent to real property;

10. lease amount and ground rent claims;

11. reimbursement and indemnification claim of the Company against Cognis Deutschland GmbH & Co. KG or its legal successors.

(2) Investment in or use of derivative financial instruments will be permitted for the purpose of managing market, interest rate or currency risks within the framework of the chosen investment strategy, and for managing liability risks arising from the structure of the Pension Obligations secured by the Trustee Agreement.

In addition, derivative financial instruments may also be used as a substitute for transactions in financial instruments on the spot market. In this case, care must be taken to ensure that there are sufficient financial investments with corresponding interest income or securities to be able to cover the payment obligations resulting from the derivative instruments.

§ 4 Shares in the Company

Shares in the Company may not be acquired directly or through a third party. However, the Trust Assets may be invested in domestic and foreign accumulating or distributing investment funds, even if the latter invest in shares in the Company; the domestic investment funds must be special (purpose) funds (*Sondervermögen*) under investment law or special (purpose) funds that are still subject to the German Investment Code KAGB; foreign investment funds must be investment funds that may be publicly distributed under investment law.

§ 5 Discretionary Authority

In cases where the planned acquisition or sale of shares in a listed company would result in the Trustee holding more than 5%, 10%, 25%, 50% or 75% of the voting rights in that company or exceeding or falling below those respective thresholds, the Investment Committee will decide on the acquisition or sale of the respective shares.

§ 6 Monitoring and Reporting

The investments and management thereof will be subject to ongoing monitoring. To that end, a comprehensive reporting system covering the structure and performance development of the Trust Assets will be implemented. These reports will support the Investment Committee in carrying out its management and control duties.

§ 7 Retransfer and Exchange of Assets

(1) Insofar as the Trustee transfers parts of the Trust Assets back to the Company, this will generally be done by transferring sums of money.

(2) At the Company's request, the Investment Committee will decide whether certain assets held in the Trust Assets will be transferred to the Company if the latter transfers assets of equal value to the Trustee for that purpose. In such a case, the value of specific assets must be determined on a Fair-Value basis.

(3) In cases of § 13 paragraph 3 of the Trust Agreement, the Investment Committee will decide which specific assets are to be transferred back to the Company, insofar as the Trust Assets do not consist solely of assets that can be divided up on a percentage basis. The value of specific assets must be determined on a fair-value basis.

§ 8 Severability Clause and Definitions of Terms

(1) Should individual provisions of these Investment Guidelines (Part 1 and Part 2) be or become invalid, the remaining provisions will nevertheless remain valid. The Investment Committee will be obligated to propose a provision that corresponds to the intended economic purpose, which will then be agreed upon by the Trustee and the Company in accordance with § 6 of Part 1 of the Investment Guidelines.

(2) Insofar as terms are used in these Investment Guidelines that are defined in the Trustee Agreement, these terms also apply to the Investment Guidelines.

Annex 18(4).i – Henkel KGaA CTA Trustee Agreement with Metzler Trust e.V.

Administration and Security Trustee Agreement (Company Pension Scheme)

between

Henkel AG & Co. KGaA
Henkelstraße 67
40589 Düsseldorf, Germany

- hereinafter referred to as the "**Company or Trustor**" -

and

Metzler Trust e. V.
Untermainanlage 1
60329 Frankfurt am Main, Germany

- hereinafter referred to as the "**Administrative and Security Trustee**" -

Preamble

The Company shall, upon the occurrence of a pensionable event, grant its Employees ("**Employees**") benefits in accordance with the respectively applicable pension scheme rules for Employees of Henkel AG & Co. KGaA ("**Pension Scheme Rules**") and benefits under the Deferred Compensation Benefit Plan for Senior Managers as of 2006[1], as amended. The Pension Scheme Rules and the Deferred Compensation Benefit Plan provide that a specific contribution ("**Makeup Contribution**") is to be accumulated in an individual account for each HCB Employee entitled to benefits ("**Beneficiary**") and that its performance is to be recorded. The equivalent value of the contributions shall be transferred to Metzler Trust e. V. in order to achieve a separation of the assets from the other assets of the Company and to secure the separated assets for the benefit of the Beneficiaries – in particular in the event of the Company's insolvency. In this context, the Company shall transfer assets to Metzler Trust e. V. to secure them on a fiduciary basis. For the purpose of managing those assets, in accordance with this Trustee Agreement the Administrative and Security Trustee shall forward them to suitable third parties for external capital investment.

Now therefore, the contracting parties agree as follows:

[1] Where reference is made to the Pension Scheme Rules in this Agreement, such references shall also apply to the Deferred Compensation Benefit Plan.

§ 1
Engagement

The Company hereby engages Metzler Trust e. V. with the fiduciary administration and secure custody of the assets with the proviso that the latter has the transferred assets administered and held by a licensed bank as the custodian (hereinafter referred to as "**the Bank**") and in accordance with the following provisions.

§ 2
Subject Matter of the Agreement

1. The Company shall transfer to Metzler Trust e. V., without being obligated to do so, assets corresponding in value to the balances specified in § 14 of the Pension Scheme Rules ("**Transfer of Assets**"). The Pension Scheme Rules are attached as Annex 1 and form an essential basis of this Trustee Agreement. The Transfer of Assets *in rem* shall be effected by separate agreements.

2. The Administrative and Security Trustee shall engage Metzler Asset Management GmbH with the investment of the transferred assets and enter into an agreement with it to the effect that Metzler Asset Management GmbH must implement the investment in accordance with the "Investment Guidelines" attached to this Trustee Agreement as Annex 2 and in accordance with any subsequently amended versions of those guidelines. The Administrative and Security Trustee hereby agrees to future amendments to the Investment Guidelines in the event that (anticipated consent) the amendments do not conflict with an investment policy that a prudent investment manager would pursue. If the amendments result in an investment policy that is no longer in line with a policy that a prudent investment manager would pursue, the Administrative and Security Trustee will bring this to the attention of the Trustor and work toward establishing a proper investment policy. The existing investment policy shall remain in place until clarification is provided. The Trustor is obligated to notify the Administrative and Security Trustee in writing without delay of any amendments to the investment policy.

3. As part of the safekeeping and administration of unit certificates issued by Metzler Asset Management GmbH on the basis of the asset management engagement, separate, legally dependent *pro forma* secondary accounts ("**Secondary Accounts**") shall be created for the respective Beneficiaries at the Administrative and Security Trustee to ensure separate recording of the performance of the individual Secondary Accounts. The Secondary Accounts shall be managed on the basis of the service description in accordance with Annex 3. In this respect, the Administrative and Security Trustee shall be exempt from the restrictions of Section 181 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**").

§ 3
Trust Assets

1. The transferred assets, including any value increases or decreases resulting from the external investment, and their substitutes, less the agreed reimbursement of expenses pursuant to § 11 shall form the trust assets ("**Trust Assets**"). The purpose of the Trust Assets is exclusively to ensure the satisfaction of Beneficiaries' claims. § 9a remains unaffected.

2. Until the occurrence of a security event (*Sicherungsfall*) pursuant to § 7, the Trust Assets shall remain in the beneficial ownership of the Company. The latter shall be entitled to

exchange the transferred assets with other, equivalent assets held in trust. The Administrative and Security Trustee shall not have any obligation to review the equivalence of the assets held to trust to be exchanged.

3. The balance of each separate Secondary Account reflects the share of each Beneficiary in the Trust Assets. The share is equivalent to the proportionate value of the transferred assets, transferred in favor of the respective Beneficiary, including any value increases or decreases due to the external capital investment and taking into account the reimbursement of expenses pursuant to § 11 ("**Secondary Account Balance**").

4. The establishment and management of the separate Secondary Accounts does not establish a legal claim for the individual Beneficiary with regard to their Secondary Account and does not result in the individual Beneficiary acquiring a claim on or economic power of disposal over the equivalent value of their Secondary Account Balance.

5. Retransfers from the Trust Assets to the Company are permitted in the event of over-securitization. Over-securitization in accordance with sentence 1 shall be deemed to exist in the following cases:

   a. Surpluses: Surpluses, i.e., the portion of the Trust Assets valued at the amount that exceeds the obligations to the Company valued in accordance with the German Commercial Code (*Handelsgesetzbuch*, "**HGB**") or the applicable accounting regulations, may be transferred back to the Company if and to the extent this is permitted in accordance with the HGB and/or the relevant accounting regulations. A retransfer is permitted in particular insofar as the surpluses based on the circumstances at the time of transfer and under application of the HGB and/or the relevant accounting policies are no longer required to meet the obligations existing at the time of retransfer.

   b. Surpluses after final accounts: After all the obligations of the Company have been fulfilled, the Administrative and Security Trustee must prepare final accounts. If, according to the result of the final accounts, a portion of the Trust Assets remains, this asset component must be transferred back to the Company.

   The permissibility of a retransfer of surpluses or, as applicable, surpluses after final accounts must be proven by a corresponding certificate from an actuary of the Company. The Administrative and Security Trustee is not obligated to verify the content of the actuary's confirmation.

6. Transfers from the Trust Assets are permitted in cases of Transfer of Business and obligations. A Transfer of Business and obligations pursuant to sentence 1 shall be deemed to exist in the following case:

   If an undertaking, a business or a part of a business is transferred from the Company to another owner within the meaning of Section 613a BGB by way of a legal transaction as a result of an individual transfer of rights or due to measures under the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**"), the total scope of the entitlements and expectant rights (*Anwartschaft*) to the Company Pension Scheme to be secured in accordance with the Preamble in conjunction with Annex 1 of this Trustee Agreement is reduced by the claims that no longer fall within the scope of this Trustee Agreement.

   In this case, the Company may require the transfer of Trust Assets – up to the portion of the Trust Assets determined under sentence 2 above that no longer secures the commitments covered by this Trustee Agreement – to a successor trustee of the other holder within the meaning of paragraph 1, on condition that such successor trustee provides an equivalent level of security, in terms of the purpose set forth in the Preamble

to this Trustee Agreement (insolvency protection and the establishment of covering assets pursuant to Section 246(2) sentence 2 HGB, or plan assets under international accounting standards).

Fulfillment of the transfer requirements, in particular an equivalent level of security with the other successor trustee, and the maximum amount of the transfer permitted under the above paragraphs in the case in question, must be proven by way of a confirmation from a law firm on instruction by and at the expense of the Company. This does not apply in the event that the Trust Assets are transferred to a regulated vehicle. The Administrative and Security Trustee is not obligated to verify the content of this confirmation issued by the law firm.

The further prerequisite for a retransfer in the cases of this paragraph 6 is the expiry of the period within which the Company is still jointly and severally liable for the pension obligations being transferred pursuant to Section 613a(2) BGB or pursuant to the provisions of the German Transformation Act.

7. Transfers from the Trust Assets are possible without the provisos of paragraph 6 preceding, under the preconditions of this paragraph 7 for intra-group Employee transfers. An internal transfer of Employees within the Group shall be deemed to have taken place if:

    a. an Employee of the Company for whom the Company has transferred assets to the Administrative and Security Trustee for fiduciary administration and secure custody leaves the Company to become an Employee of a company affiliated with the Company ("**Group Affiliate**"),

    b. the acquiring Group Affiliate has an agreement with the Administrative and Security Trustee on the Administrative and Security Trust that is materially equivalent to this Trustee Agreement, and

    c. the assets are transferred by the Group Affiliate to the Administrative and Security Trustee for the fiduciary management and securing of entitlements and expectant rights under company pension schemes and/or pension obligations toward the Employee concerned under a separate agreement.

The Company shall inform the Administrative and Security Trustee (also on behalf of the acquiring Group Affiliate) of an intra-group Employee transfer in the agreed form by submitting an order. With this notification, the Company shall confirm to the Administrative and Security Trustee that:

    a. the amount of the Trust Assets to be transferred corresponds to the virtual Secondary Account Balance (if Secondary Accounts/secondary safe custody accounts are maintained) or to the share of the Trust Assets attributable to the Employee changing companies,
    b. at the time of transfer of the proportionate Trust Assets, the Employee leaves the Company as an Employee under this Trustee Agreement, terminating all obligations under labor law (in particular pension commitments from company pension schemes) vis-à-vis the Company, and that no obligations remain for the Employee under this Trustee Agreement,

    c. the Group Affiliate acquiring the Employee henceforth assumes all obligations under labor law (in particular all entitlements and expectant rights under company pension schemes) vis-à-vis the Employee.

8. Retransfers from the Trust Assets to the Company are permitted in the event that obligations no longer apply (e.g., due to a severance payment or a change in the method of implementation), provided that the Company's obligation to the respective Entitled Beneficiary no longer apply.

   The permissibility of a retransfer due to the obligations no longer applying must be proven by a corresponding certificate from an actuary of the Company. The Administrative and Security Trustee is not obligated to verify the content of the certificate issued by the actuary.

9. In the cases specified in § 3(4) – (6), the provisions applicable to the portion of the trust assets to be transferred back to the Company or to third parties and/or to the specific assets shall be determined by the Company after consultation with the Administrative and Security Trustee, without the latter being liable for the decision.

§ 4
Administrative Trust

1. The Administrative and Security Trustee shall manage the Other Trust Assets, the Trust Assets of Objecting HCB Employees within the meaning of § 9a(4) and the Trust Assets of Objecting HAT Employees within the meaning of § 9a(5) separately from each other and separately from any other assets of the Company and separately from the assets of other possible trustors of the Administrative and Security Trustee, on a fiduciary basis for the Company ("**Administrative Trust**").

2. The investment of the assets shall be carried out by Metzler Asset Management GmbH (see § 2(2)_ and (3)). If the contracting parties agree accordingly, the Administrative and Security Trustee may also transfer the investment of the assets to other vicarious agents. The Company's consent to such a transfer is not required if and to the extent that the vicarious agent is a company within the Metzler Group or upon occurrence of a security event pursuant to § 7 of this Trustee Agreement. The contracting parties agree that the Administrative and Security Trustee shall in all cases be liable vis-à-vis the Trustor for the contractual investment by the vicarious agent.

3. The Administrative and Security Trustee shall segment the trust assets, separately identifying the Trust Assets of Objecting HCB Employees within the meaning of § 9a (4) and the Trust Assets of Objecting HAT Employees within the meaning of § 9a(5), by way of openly disclosing the trust relationship, thereby ensuring that, in the event of the insolvency of the Administrative and Security Trustee or the insolvency of other possible trustors, the Trust Assets are not exposed to access by other creditors of the Administrative and Security Trustee or the creditors of other possible third-party trustors. In the event of access by third parties to the Trust Assets, the Administrative and Security Trustee must inform the Company without undue delay and implement all necessary legal remedies to ensure that the purpose of this Trustee Agreement – the securing and satisfaction of the Beneficiaries' entitlements – is achieved.

4. The Company shall exercise the right to form an Advisory Board. The latter shall decide on any changes to the investment guidelines attached in Annex 2. The tasks and powers of the Advisory Board shall be provided for in a guideline. The guideline is attached in Annex 4 and forms part of the Trustee Agreement.

§ 5
Security Trust

The Trust Assets shall be managed in trust with the proviso that the Administrative and Security Trustee holds in trust the Trust Assets as a security trustee for the Beneficiaries with the purpose of securing the entitlements of the Beneficiaries under the Pension Scheme Rules ("**Security Trustee**").

§ 6
Satisfaction of Entitlements

1. As long as asecurity event pursuant to § 7 does not occur, only the Company shall be directly obligated to satisfy Beneficiaries' entitlements that become due.

2. The amount and due date of Beneficiaries' entitlements shall be determined in accordance with the relevant provisions of the Pension Scheme Rules, as amended.

3. To the extent that the Company satisfies Beneficiaries' entitlements that become due pursuant to paragraph 2 above or to the extent that Beneficiaries' expectant rights lapse due to premature departure from the Company before the vesting date is reached, Metzler Trust e.V. shall, at the Company's request and upon presentation of proof of the relevant facts, reimburse the total value of the entitlements or, as applicable, expectant rights to the Company by debiting the relevant Secondary Account accordingly, with such total value being limited to the balance of the Secondary Account held for the respective Beneficiary at the time of disbursement.

4. If, in accordance with the provisions of the Pension Scheme Rules, in the event of full incapacity, a Beneficiary receives a correspondingly increased incapacity pension instead of a lump-sum payment for incapacity, the Administrative and Security Trustee shall, at the Company's request and upon presentation of proof of the corresponding amount, reimburse an amount equal to the value of the increased incapacity pension to the Company by debiting the relevant Secondary Account accordingly.

§ 7
Security Event

Upon occurrence of a security event, the Administrative and Security Trustee must use the Trust Assets in accordance with § 8 and § 9 to satisfy the Beneficiaries.

A security event occurs where

- the Company or a third party has filed an application for the institution of insolvency proceedings and the proceedings cannot be instituted due to lack of assets (the date of receipt of the application at the insolvency court is decisive), or

- insolvency proceedings have been instituted in relation to the assets of the Company (the date on which the insolvency proceedings were instituted is decisive), or

- the Administrative and Security Trustee has received a written notification from the Company of the insolvency of the Company, together with the presentation of an audited expert opinion of an auditor who is a partner of a German international auditing firm

regarding the economic distress of the Company (the date of receipt of the notification by the Administrative and Security Trustee is decisive), or

- an event occurs that is equivalent to the institution of insolvency proceedings pursuant to Section 7(1) sentence 4 of the German Act to Improve Occupational Pension Schemes (*Betriebsrentengesetz*, "**BetrAVG**"), as amended, or

- for other reasons, the Company is more than three months in default with the satisfaction of due entitlements of all Beneficiaries or of all persons named to the Company as Beneficiaries by the respective Beneficiary.

§ 8
Entitlements in the Case of a Security Event

1. Upon the occurrence of a security event pursuant to § 7, the Beneficiaries shall acquire direct entitlements against the Administrative and Security Trustee such that each Beneficiary is directly entitled to demand from the Administrative and Security Trustee the satisfaction of their entitlements against the Company from the Trust Assets under the Pension Scheme Rules in accordance with the provisions below, but limited to the balance of the individual Secondary Account held for the respective Beneficiary at the time of disbursement. The Administrative and Security Trustee shall use the Trust Assets (after deducting any remuneration, and after expenses incurred) first to satisfy the portion of the pension entitlements existing at that time which is not or not fully legally secured against insolvency by Pensions-Sicherungs-Verein (PSV). In this respect, under this Trustee Agreement, the Beneficiaries shall have an entitlement against the Administrative and Security Trustee under a genuine contract for the benefit of a third party pursuant to Section 328(1) BGB. This entitlement of the respective Beneficiary may not be revoked following the occurrence of a security event without the Beneficiary's prior express written consent.

2. Entitlements of the Beneficiaries or of the persons named to the Company as Beneficiaries by the respective Beneficiary, which are due in accordance with the version of the Pension Scheme Rules applicable at the time of occurrence of the security event must be satisfied by the Administrative and Security Trustee using the Trust Assets in accordance with § 9.

3. Beneficiaries' entitlements that are not yet due shall continue to be administered by the Administrative and Security Trustee for the benefit of the Beneficiaries in accordance with the provisions of this Trustee Agreement, including the provisions of the Pension Scheme Rules, as amended, until they become due in accordance with the version of the guideline applicable at the time of occurrence of the security event. Once the entitlements fall due, they must be satisfied in accordance with § 9.

4. The Administrative and Security Trustee shall be entitled to commission suitable third parties with the administration and settlement of the entitlements in accordance with this Trustee Agreement.

5. The sum of all payment obligations of the Administrative and Security Trustee pursuant to paragraphs 1 to 3 and § 9 shall be limited to the Trust Assets held as at the disbursement date.

§ 9
Satisfaction of Entitlements in the Case of a Security Event

1. The satisfaction of due entitlements of the Beneficiaries or of the persons named to the Company as Beneficiaries by the respective Beneficiary shall be carried out by means of disbursement to the respective Beneficiary from the individual Secondary Account Balance.

2. The disbursement shall be made directly by the Administrative and Security Trustee and after deduction of any taxes and duties arising from statutory obligations at the time of disbursement and the other costs and expenses of the Administrative and Security Trustee reimbursable under this Trustee Agreement, less any expenses incurred for the period prior to disbursement and not yet allocated, i.e., not yet taken into account in the Secondary Account Balances, pursuant to § 11.

3. If the equivalent value of the respective individual Secondary Account Balance is not sufficient to satisfy the due entitlements of the respective Beneficiary, the Administrative and Security Trustee shall not be entitled to settle this shortfall by making withdrawals from the individual Secondary Account Balances of other Beneficiaries, and shall be obligated to pay the respective Beneficiaries or the persons named to the Company by them as Beneficiaries only the amount of the equivalent value of the individual Secondary Account.

4. Prior to the occurrence of a security event pursuant to § 7, the Beneficiaries shall not be able to assert any direct entitlements against the Administrative and Security Trustee.

5. The disbursement to the respective parties involved in the security event shall be made only after the respective entitlements have been clarified.

§ 9a Divergent Provisions for Objecting Employees

1. The Company intends, subject to the detailed provisions of the Hive-Down Agreement as defined below, to transfer the operating business of the global operating business unit Henkel Consumer Brands, which it manages directly, to Henkel Consumer Brands GmbH ("**HCBCo**") ("**HCB Hive-Down**"; the HCB business unit transferred in accordance with the details of the Hive-Down Agreement as defined below being the "**HCB Business Unit**"), and to transfer the operating business of the global operating business unit Henkel Adhesive Technologies, which it manages directly, to Henkel Adhesive Technologies GmbH ("**HATCo**") ("**HAT Hive-Down**"; the HAT business unit transferred in accordance with the provisions of the Hive-Down Agreement as defined below being the "**HAT Business Unit**"). The HCB Hive-Down and the HAT Hive-Down will each be carried out by way of a hive-down for absorption pursuant to Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") and in compliance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "**UmwStG**"). The contractual agreement on the HCB Hive-Down and on the HAT Hive-Down within the meaning of Section 126 UmwG is hereinafter referred to as the "**Hive-Down Agreement**." Immediately after the Hive-Down takes effect, HCBCo and HATCo will lease back the HCB Business Unit and the HAT Business Unit transferred under the Hive-Down by way of a business lease within the meaning of Section 291(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") from HCBCo and HATCo, respectively, to the Company (the agreement underlying the Business Lease in each case being the "**Business Lease Agreement**").

2. Upon the Hive-Down Agreement taking effect, the Company's employment relationships with (active) Employees attributable to the HCB Business Unit shall, in principle, be transferred to Henkel Consumer Brands GmbH together with all rights and obligations in

accordance with the more detailed provisions of Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") ("**HCB Transfer of Business**"). Employees assigned to the HCB Business Unit who effectively object to the transfer of their employment relationship within the framework of the HCB Transfer of Business in accordance with Section 613a (6) BGB are hereinafter referred to as "**Objecting HCB Employees**."

3. Upon the Hive-Down Agreement taking effect, the employment relationships of Henkel AG & Co. KGaA with (active) Employees of Henkel AG & Co. KGaA attributable to the HAT business unit shall, in principle, be transferred to Henkel Adhesive Technologies GmbH with all rights and obligations in accordance with the more detailed provisions of Section 613a BGB ("**HAT Transfer of Business**"). Employees attributed to the HAT Business Unit who effectively object to the transfer of their employment relationship within the framework of the HAT Transfer of Business in accordance with Section 613a(6) BGB are hereinafter referred to as "**Objecting HAT Employees**."

4. The Secondary Accounts assigned to Objecting HCB Employees are hereinafter collectively referred to as "**Secondary Accounts of Objecting HCB Employees**," and the Trust Assets recorded in the Secondary Accounts of Objecting HCB Employees are hereinafter referred to as "**Trust Assets of Objecting HCB Employees**."

5. The Secondary Accounts attributed to Objecting HAT Employees are hereinafter collectively referred to as "**Secondary Accounts of Objecting HAT Employees**," and the Trust Assets recorded in the Secondary Accounts of Objecting HAT Employees are hereinafter referred to as "**Trust Assets of Objecting HAT Employees**."

6. Under the respective Business Lease Agreement, HCBCo and HATCo will each declare an assumption of obligations together with an assumption of the obligation to perform in the internal relationship, among other things with regard to the Pension Entitlements of Objecting HCB Employees and the Pension Entitlements of Objecting HAT Employees vis-à-vis the Transferring HCB Employees and the Transferring HAT Employees and certain other Employees (the "**Assumptions of Obligations**"). Due to these Assumptions of Obligations, Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees will also be borne economically by HCBCo and HATCo during the term of the respective Business Lease Agreement and will be reflected in the financial statements of HCBCo and HATCo.

7. The Company, HCBCo, and HATCo agree in § 18(4) and § 34(4) of the Hive-Down Agreement that the Company shall hold the rights and obligations arising from its position as Trustor under this Trustee Agreement in respect of the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees held in trust for HCBCo and HATCo, respectively.

8. In order to separate the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees from the Other Trust Assets under this Trustee Agreement, the Administrative and Security Trustee shall transfer the Trust Assets of Objecting HAT Employees and the Trust Assets of Objecting HCB Employees to, in each case, a separately opened safe custody account within 60 (sixty) days after the Closing Date within the meaning of the Hive-Down Agreement ("**Separation**") and shall thereafter keep and manage said Trust Assets in said separately opened safe custody accounts. The safe custody account for the Trust Assets of the Objecting HCB Employees is referred to in the following as the "**HCB Safe Custody Account."** The safe custody account for the Trust Assets of the Objecting HAT Employees is referred to in the following as the "**HAT Safe Custody Account."**

9. The Trust Assets of the Objecting HCB Employees, which are to be transferred as part of the Separation, shall correspond to the sum of the balances, within the meaning of

§ 3(3) of this Trustee Agreement, of the Secondary Accounts of the Objecting HCB Employees as of the Closing Date.

10. The Trust Assets of the Objecting HAT Employees, which are to be transferred as part of the Separation, shall correspond to the sum of the balances, within the meaning of § 3 paragraph 3 of this Trustee Agreement, of the Secondary Accounts of the Objecting HAT Employees as of the Closing Date.

11. As part of the transfer performed to separate the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees, only shares in the MI-328 special fund and shares in the *Metzler Wertsicherungsfonds* (value preservation) fund will be transferred to the HCB Safe Custody Account and the HAT Safe Custody Account, respectively. After the transfer, the investment policy shall be governed by the provisions of this Trustee Agreement, in particular the Investment Guidelines attached as Annex 2.

12. If it becomes necessary to transfer fractions of a unit in the MI-328 special fund or the *Metzler Wertsicherungsfonds* fund as a result of the Separation, and if it is not possible to transfer fractions of such a unit, the entire unit in the MI-328 special fund or the *Metzler Wertsicherungsfonds* fund will be transferred by rounding up. The resulting difference between the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees to be transferred in accordance with § 9a(9) and (10) and the Trust Assets subject to rounding up following Separation will be compensated for by the Company in that it shall hereby waive its claim for reimbursement for services rendered by it to fulfill pension obligations under § 6 (3) of this Trustee Agreement. The Administrative and Security Trustee hereby accepts this waiver.

13. Unit certificates issued in future by Metzler Asset Management GmbH for the money invested in special funds by the Administrative and Security Trustee will be held and managed by the Administrative and Security Trustee in the HCB Safe Custody Account, provided that they are registered (virtually) in Secondary Accounts of Objecting HCB Employees. Where they are registered (virtually) in Secondary Accounts of Objecting HAT Employees, they shall be held and managed by the Administrative and Security Trustee in the HAT Safe Custody Account.

14. The Trust Assets of Objecting HCB Employees shall serve exclusively to secure and satisfy the entitlements of the Objecting HCB Employees. The Trust Assets of Objecting HAT Employees shall serve exclusively to secure and satisfy the entitlements of the Objecting HAT Employees.

15. In addition to § 7, the security event in respect of the entitlements of the Objecting HCB Employees shall also be deemed to have occurred if:

    - HCBCo or a third party has filed an application to open insolvency proceedings and the proceedings cannot be opened due to lack of assets (the date of receipt of the application by the insolvency court shall be decisive); or

    - insolvency proceedings have been opened in respect of HCBCo's assets (the date of the opening of the insolvency proceedings shall be decisive); or

    - the Administrative and Security Trustee has received written notification from HCBCo or the Company of the Company's insolvency, together with the submission of an audited report by an auditor who is a partner in a German international auditing firm, detailing the Company's financial distress (the date of receipt of the notification by the Administrative and Security Trustee shall be decisive); or

- an event occurs that is equivalent to the opening of insolvency proceedings against the assets of HCBCo in accordance with Section 7(1) sentence 4 BetrAVG, as amended; or

- HCBCo, for other reasons, falls more than three months behind in satisfying due entitlements of Objecting HCB Employees, or Beneficiaries named by the respective Objecting HCB Employee vis-à-vis the Company or HCBCo.

16. In addition to § 7, the security event in respect of the entitlements of the Objecting HAT Employees shall also be deemed to have occurred if:

    - HATCo or a third party has filed an application to open insolvency proceedings and the proceedings cannot be opened due to lack of assets (the date of receipt of the application by the insolvency court shall be decisive); or

    - insolvency proceedings have been opened in respect of HATCo's assets (the date of the opening of the insolvency proceedings shall be decisive); or

    - the Administrative and Security Trustee has received written notification from HATCo or the Company of the Company's insolvency, together with the submission of an audited report by an auditor who is a partner in a German international auditing firm, detailing the Company's financial distress (the date of receipt of the notification by the Administrative and Security Trustee shall be decisive); or

    - an event occurs that is equivalent to the opening of insolvency proceedings against the assets of HATCo in accordance with Section 7(1) sentence 4 BetrAVG, as amended; or

    - HATCo, for other reasons, falls more than three months behind in satisfying due entitlements of Objecting HAT Employees, or Beneficiaries named by the respective Objecting HAT Employee, vis-à-vis the Company or HATCo.

17. By way of derogation from § 8 and § 9 of this Trustee Agreement, if a security event occurs in accordance with § 9a(15) and/or (16) of this Trustee Agreement, without a security event within the meaning of § 7 of this Trustee Agreement occurring at the same time, no immediate satisfaction of the Objecting HCB Employees or the Objecting HAT Employees shall take place. In this case, § 9a no longer applies to the Trust Assets of Objecting HCB Employees and/or the Trust Assets of Objecting HAT Employees.

18. Should a security event within the meaning of § 7 to this Trustee Agreement occur without a security event occurring within the meaning of § 9a(15) and/or (16) of this Trustee Agreement, the following shall apply notwithstanding § 8 and § 9 of this Trustee Agreement with regard to the Trust Assets of Objecting HCB Employees and/or the Trust Assets of Objecting HAT Employees: The Administrative and Security Trustee is obligated in accordance with this Trustee Agreement to hold the Trust Assets of Objecting HCB Employees for the benefit of HCBCo, and the Trust Assets of Objecting HAT Employees for the benefit of HATCo, as if HCBCo or HATCo had entered into this Trustee Agreement in place of the Company. With regard to the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees, HCBCo and HATCo shall assume all rights and obligations under this Trustee Agreement that were previously held by the Company.

§ 10
Surplus Utilization

A surplus is the positive difference between the value of the Beneficiary's shares in the fund assets on the valuation date and the capital components promised by the Company on the same date. Trust Asset surpluses shall benefit the Beneficiaries. Surpluses that result from former Beneficiaries leaving without a pensionable event occurring and without a vested entitlement having to be maintained shall be repaid to the Company. Surpluses shall not arise insofar as the Company offsets expenses incurred by it as part of the trusteeship. This shall also apply to *pro rata* contributions to Pensionssicherungsverein a. G. if and as long as the Company seeks reimbursement. The requirements pursuant to § 3(5), last subparagraph, shall apply to the disbursement of a surplus to the Company.

§ 11
Reimbursement of Expenses

All provisions relating to the reimbursement of expenses are set out in a separate remuneration agreement (Annex 5 to this Trustee Agreement).

§ 12
Obligations of the Administrative and Security Trustee to Provide Information

1. After the end of each fiscal year, the Administrative and Security Trustee shall inform the Company of the result of the trust management without being requested to do so and provide the Company with a list of the Trust Assets audited by an auditor of its choosing. In that respect, the Administrative and Security Trustee shall also account for the fact that the Trust Assets have been managed in accordance with the contractually agreed provisions. The list and the report shall be brought to the attention of the Trustor in the first quarter after the end of the fiscal year.

2. In particular, the list of Trust Assets shall set out the individual Secondary Account Balances of the respective Beneficiaries.

3. At the request of the Company, the Administrative and Security Trustee shall also issue a list of assets corresponding to the above paragraphs 1 and 2 during the year. In doing so, the Administrative and Security Trustee shall ensure that the Secondary Account Balances are maintained on a daily basis and that requested lists of assets can be prepared and provided on a daily basis.

4. The Company has the right to subject the administration of the Administrative and Security Trustee to an audit from a factual and accounting standpoint once a year following prior written notice. The audit shall be carried out by Employees of the Company and/or a member of the auditing or tax consulting profession appointed by the Company. In justified exceptional cases, the Company may have special audits carried out in the same way.

5. Insofar as an audit or special audit within the meaning of paragraph 4 above does not indicate factual and/or accounting irregularities, all rights under paragraph 4 above shall be exercised at the expense of the Company, otherwise at the expense of the Administrative and Security Trustee. In any case, the legitimate interests of third parties, in particular their right of informational self-determination (data protection), and the general laws must be observed.

6. The Administrative and Security Trustee shall forward to the Company the report of members of the auditing or tax consulting profession appointed by it about its activities and about the contractual management of the assets held in trust without being requested to do so.

§ 13
Liability

1. The Administrative and Security Trustee shall perform its tasks and contractual obligations with the diligence of a prudent business professional. Neither contracting party shall be liable to the other contracting party for the selection and any fault of the other third parties not forming part of the Metzler Group who are engaged by them by mutual agreement pursuant to § 4(2) sentence 2. The Administrative and Security Trustee shall be liable for the fault of its executive bodies, Employees and vicarious agents within the scope of essential contractual obligations and in the event of injury to life, body and health. In the event of acts or omissions relating to secondary contractual obligations, the liability of the Administrative and Security Trustee and its vicarious agents shall be limited to intent and gross negligence, as well as typically foreseeable damage.

2. The Company shall indemnify in full the Administrative and Security Trustee against all claims, costs, expenses and other assertions resulting from or in connection with the exchange of the assets held in trust in accordance with § 3(2).

§ 14
Term

1. The validity of this Trustee Agreement is subject to the condition precedent within the meaning of Section 158(1) BGB (i) of the conclusion of the Hive-Down Agreement and (ii) the approval of the Hive-Down Agreement by the general meeting of Henkel KGaA and the shareholders' meetings of HCBCo and HATCo. Upon taking effect, this Trustee Agreement will replace the Trustee Agreement between the contracting parties in the version dated October 22, 2020, including all annexes, and subsequent amendment agreements and their annexes.

2. This Trustee Agreement shall end as soon as all entitlements of the Beneficiaries or the persons named to the Company as Beneficiaries by the respective Beneficiary have been satisfied in full or, if the Trust Assets are not sufficient for that purpose, the Trust Assets have been used up in full. The § 10 shall apply *mutatis mutandis* to the use of any surpluses.

3. The Trustee Agreement may be terminated by the Company in writing with a notice period of three months. Termination is permitted only if the Company can either prove that an adequately qualified successor trustee is available and undertakes to the Company within the framework of a contract for the benefit of a third party (with the Beneficiaries as third parties) within the meaning of Section 328 BGB to administer and secure the Trust Assets as a dual trustee (*Doppeltreuhänder*) in accordance with this Agreement, or prove that adequately qualified Administrative and Security trustees are available to likewise undertake to administer and secure the Trust Assets in the context of a contract for the benefit of a third party in accordance with this Agreement. The termination must be accompanied by a confirmation from an auditor who is a partner of a German international auditing firm that the successor trustee is adequately qualified and by a confirmation from

an attorney that the dual trustee function is guaranteed – in particular with regard to the earmarking of the assets.

4. The Company shall have a right to terminate the Agreement without notice (*außerordentliches Kündigungsrecht*) if the Administrative and Security Trustee and/or Metzler Pension Management GmbH is sold to a third party. A sale within the meaning of the preceding sentence shall not be deemed to exist if and to the extent that there are changes to the ownership structure of Metzler Trust and/or Metzler Pension Management GmbH due to restructuring within the Metzler Group.

5. The Administrative and Security Trustee may terminate this Trustee Agreement in writing with a notice period of six months. Paragraph 3 of this § 14 applies *mutatis mutandis* with the proviso that the Administrative and Security Trustee must provide evidence of an adequately qualified successor trustee (*Nachfolgetreuhänder*) or Administrative and Security Trustee in the manner described in paragraph 3 of this § 14. The Company may not reject the respective qualified successor trustee without good cause. In particular, good cause shall be deemed not to exist if the qualified trustee(s) assume(s) the trust task on the basis of different (contractual) terms as compared with this Trustee Agreement, if and to the extent that this does not jeopardize the purpose of ensuring security within the meaning of § 5. However, good cause shall be deemed to exist if the engagement of the respective qualified trustee would lead to a significant increase in the economic expenses for the trust administration compared to the present contractual relationship.

   If the Company rejects the trustee initially nominated, the Administrative and Security Trustee may nominate another. If the Company does not appoint one of the nominated persons or a third party as replacement trustee (*Ersatz-Treuhänder*) within one month of the nomination of a second replacement trustee in a manner that meets the requirements of paragraph 3, the Administrative and Security Trustee shall be entitled to effect termination without complying with the requirements of paragraph 3. After termination, the Administrative and Security Trustee shall be entitled and obligated to deposit the Trust Assets, including final accounts of the claims, with a public depository (*Hinterlegungsstelle*) for the Beneficiaries, excluding the right of withdrawal.

6. If the Trustee Agreement is terminated, the Administrative and Security Trustee shall, at the Company's request, transfer the Trust Assets and documents, data, and service specifications in an orderly manner to the successor trustee at the latest at the end of the Trustee Agreement.

   The contracting parties undertake to amend this Trustee Agreement to the extent necessary and possible, including with effect for the Beneficiaries, insofar as this appears necessary during its term to maintain or improve the insolvency protection and insofar as this does not entail an unreasonable additional financial burden for the contracting parties. This also includes the agreement of an alternative security model if this leads to an improvement in insolvency protection.

   The contracting parties further agree that the essential commercial basis for this agreement is the possibility to offset pension liabilities in the Company's balance sheet against the Trust Assets by transferring assets to a trustee. Should that possibility cease to exist in the future in accordance with the accounting guidelines applicable to the Company, in particular IAS/IFRS, or should it be linked to a previously non-existing condition, both contracting parties shall mutually endeavor to agree on a new arrangement. The amendment may also consist of a mutually agreed termination of the trust relationship.

§ 15
Data Protection

The Company shall be responsible for the lawfulness of the data transfer to the Administrative and Security Trustee. To provide the services under this Trustee Agreement, only pseudonymized data shall be transmitted to the Administrative and Security Trustee. The parties agree that in the event that, in the context of the plausibility check, the Administrative and Security Trustee exercises its right pursuant to Annex 3 paragraph 5 and requests from the Company – in addition to pseudonymized reimbursement lists – proof and documents requiring the transmission of personal data, the parties shall immediately conclude a data processing agreement in accordance with the GDPR.

§ 16
Closing Provisions

1. The Trustee Agreement shall be governed by the law of the Federal Republic of Germany.

2. Without affecting the form agreed for the notification, postal notifications under this Trustee Agreement should be addressed as follows:

   a) To the Company:
   Henkel AG & Co. KGaA
   Henkelstraße 67
   40589 Düsseldorf, Germany

   b) To the Administrative and Security Trustee:
   Metzler Trust e. V.
   Untermainanlage 1
   60329 Frankfurt am Main, Germany

3. Unless this Trustee Agreement expressly refers to an additional agreement or declaration by the parties regarding the trust object, this Trustee Agreement, together with any annexes, contains all agreements and declarations of the contracting parties with regard to the subject matter of the Trustee Agreement. All agreements made between the contracting parties prior to the conclusion of this Trustee Agreement shall be superseded by the conclusion of this Trustee Agreement and shall be replaced thereby.

4. Amendments to the Agreement that do not impair the security interests of the Beneficiaries shall be made in consultation between the Company and the Administrative and Security Trustee without the consent of the Beneficiaries being necessary. Any transfer of rights and obligations under this Trustee Agreement on the part of the Administrative and Security Trustee to another company, including those belonging to the Metzler Group, shall require the Trustor's prior written consent. Insofar as a transfer of rights and obligations to a company of the Metzler Group is intended, the Trustor shall not refuse its consent if and to the extent that the transfer does not conflict with any legitimate interests of the Trustor. Legitimate interests include the default risk of the Administrative and Security Trustee due to insolvency.

5. Amendments and supplements to this Trustee Agreement, including to this provision, must be made in writing in order to be legally valid. No side agreements have been entered into.

   The contracting parties agree that amendments to Annexes 1, 2 and 4 may also be made by the Trustor without the consent of the Administrative and Security Trustee. If the Trustor

amends one or more of those annexes, it must inform the Administrative and Security Trustee of this in good time.

6. If any provision of this Trustee Agreement is invalid in whole or in part, this shall not affect the validity of all other provisions of this Trustee Agreement. The contracting parties undertake to replace the invalid provision with a valid provision that comes closest to the economic purpose pursued by the contracting parties with the invalid provision. The same shall apply in the event of a contractual gap or a significant change to the relevant business bases underlying this Trustee Agreement.

[Signature page on the next page]

[Signature page]

Düsseldorf,

Henkel AG & Co. KGaA:

_____
Name:

Metzler Trust e. V.

_____
Name:

With regard to the provision of § 9(18) of this Trustee Agreement, Henkel Consumer Brands GmbH and Henkel Adhesive Technologies GmbH each also declare their agreement.

Düsseldorf,

Henkel Consumer Brands GmbH

_____
Name:

Düsseldorf,

Henkel Adhesive Technologies GmbH

_____
Name:

Annexes:
Annex 1: Pension Scheme Rules for Employees of the Henkel Group, as Applicable
Annex 2: Investment Guidelines
Annex 3: Service Description
Annex 4: Guidelines for Advisory Board Activities
Annex 5: Remuneration Agreement

Annex 1 - Pension Scheme Rules for Employees of the Henkel Group, as Applicable:

1. Henkel Pension Scheme Rules for Employees of Henkel KGaA, as amended
2. Works Agreements on Company Pension Schemes, as amended
3. Works Agreement No. 2007-07 on the Introduction of AV 2007 Company Pension Scheme, as amended
4. Deferred Compensation Benefit Plan, as amended, without signatures
5. Henkel Pension Scheme Rules for Employees of Henkel AG & Co. KGaA, as amended, without signatures (AV 2004)
6. Company-Wide Works Agreement on Company Pensions, as amended (AV 2004)
7. Executive Staff Representative Body Agreements on Company Pension Schemes, as amended
8. Executive Staff Representative Body Agreement on Company Pension Schemes of Henkel AG & Co. KGaA, as amended (AV 2004)
9. Henkel Pension Scheme AV2011, as amended
10. Company-Wide Works Agreement on Company Pension Scheme AV2011, as amended
11. Executive Staff Representative Body Agreement on Company Pension Scheme AV2011, as amended
12. Total Commitment Relating to Company Pension Scheme AV2011, as amended
13. Total Commitment Relating to the Company Pension Scheme of Henkel IP & Holding GmbH, as amended
14. Company-Wide Works Agreement on “Improvement of Company Pension Schemes” (“**BAVo**”), as amended
15. Pension Benefit Plan for Employees of Henkel AG & Co. KGaA, as amended, without signatures
16. Company-Wide Executive Staff Representative Body Agreement on “Improvement of Company Pension Schemes” (“**BAVo**”), as amended
17. Total Commitment Relating to the Improvement of Company Pension Schemes (BAVo), as amended
18. Pension Benefit Plan for Employees of IP & Holding GmbH, as amended, without signatures
19. Deferred Compensation Benefit Plan for Senior Executive Managers 2006, as amended.
20. Pension Benefit Plan for Employees of Schwarzkopf & Henkel Production Europe GmbH & Co. KG, as amended, without signatures

21. Management Board Pension Provisions (Lump-Sum Module), as amended, without signature

Annex 2 - Investment Guidelines

Preamble

The Company and the Administrative and Security Trustee agree that the Company is a professional client within the meaning of Section 67 of the German Securities Trading Act (*Wertpapierhandelsgesetz*, "**WpHG**") and that the protective provisions of the WpHG for private customers therefore do not apply to it. The Administrative and Security Trustee shall acquire securities in trust on the instruction of the Company with the transferred funds. In doing so, the Company shall ensure that the contributions are invested in accordance with an investment model. The Company shall select individual securities independently. At the written request of the Company, the Administrative and Security Trustee shall exchange selected securities and replace them with other securities newly selected by the Company. The Administrative and Security Trustee shall not provide any consulting services or other services to either the Company or the Beneficiaries if and to the extent such services have not been expressly mentioned in the Trustee Agreement as services to be provided by the Administrative and Security Trustee. In particular, neither the Administrative and Security Trustee nor any affiliated company shall guarantee a specific investment result or the achievement of any desired return targets or parameters. Liability for the occurrence of a certain investment result or the achievement of any desired return targets or parameters is therefore excluded.

The above statements also apply in favor of the bank by way of a genuine contract for the benefit of third parties (Section 328 BGB).

Principle

Upon the occurrence of certain events, Henkel AG & Co. KGaA and other affiliated companies, (hereinafter jointly referred to as "Henkel"), shall grant their Employees benefits in accordance with the Henkel Pension Scheme Rules or the applicable pension scheme rules for the respective affiliated companies, which correspond to the standard of the Henkel Pension Scheme Rules (hereinafter jointly referred to as the "Pension Scheme Rules"). The Pension Scheme Rules provide that a certain amount (Makeup Contribution) is to be accumulated in an individual secondary account for each eligible Employee and its performance is to be recorded (the "**Secondary Account**"). The equivalent value of the additional contributions paid in each case, including the performance, represents the pension assets.

The investment policy with regard to the pension assets is based on Henkel specifications. In this respect, Henkel has engaged the Advisory Board of Metzler Trust e. V., which it has appointed, with the determination of the investment policy. Against this background, the Advisory Board is responsible for the ongoing amendment of these Investment Guidelines, which essentially reflect the investment policy.

Asset management is carried out by Metzler Trust e.V. Metzler Trust e. V. engages Metzler Asset Management GmbH with the investment of the assets, which is to be carried out by the latter in the form of active asset management. Metzler Trust e. V. is obligated to observe the Investment Guidelines or to ensure that its agents comply with the Investment Guidelines.

§ 1
Investment of Pension Assets

1. The investment shall be made in open-ended special AIFs with fixed investment conditions within the meaning of Section 1(4) and (6) sentence 1 in conjunction with Section 284 of the German Investment Code (*Kapitalanlagegesetzbuch*, "**KAGB**") which are launched by Metzler Asset Management GmbH as a capital management company within the meaning of Section 1(14) KAGB.

2. The assets shall initially be invested in a special AIF. It is intended to create another special AIF at a later date.

3. The investment pursuant to § 5 of these Guidelines shall be made in open-ended retail investment funds within the meaning of Section 1(4) and (6) sentence 2 in conjunction with Chapter 2 KAGB which are launched by Metzler Asset Management GmbH or affiliated companies as a capital management company within the meaning of Section 1(14) KAGB.

§ 2
Investment Policy for Pension Assets

1. The investment policy pursued with the pension assets shall be to invest 50% of the assets, weighted according to asset classes, in fixed-income securities and 50% in equities.

2. Within the framework of active asset management, deviations in the asset allocation shall be possible up to a maximum of 70% in equities and without limitation in fixed-income securities.

3. The following investment policy shall be pursued with the equity asset class: 30% investment in European equity securities and 70% investment in non-European equity securities (including Eastern Europe).

4. The following investment policy shall be pursued with the fixed-interest securities asset class: 24% investment in European bonds and 76% investment in global bonds, including Europe.

5. Within the framework of active asset management, deviations in the region selection of the equities asset class shall be possible for a maximum of 10% of the fund assets per region.

§ 3
Investment Universe

1. In order to implement the investment policy, the applicable regulatory and contractual investment restrictions must be observed for the special AIF. Derivatives can be used to optimize portfolio management.

2. The investment universe and the associated investment restrictions shall be reviewed at regular intervals by the Advisory Board with regard to their achievement of purpose and adjusted accordingly if necessary in consultation with the Administrative and Security Trustee.

3. The Administrative and Security Trustee warrants that the investment funds used for the pension assets in each case meet the requirements of paragraph 1.

§ 4
Benchmark

1. For the equities asset class, the MSCI Europe Net indices shall be used as a benchmark for performance: TR Index at 30%, MSCI USA Net. TR Index at 30%, MSCI Emerging Markets Net. TR Index at 20% and MSCI Pacific Net. TR index at 20%.

2. For the fixed-income securities asset class, the benchmark used for performance shall be the ICE BofAML Global Government 1-10 Year Index Hedged in EUR (59%), the ICE BofAML Euro Corporate Index (24%), the ICE BofAML US Corporate Index Hedged in EUR (12%) and the ICE BofAML US Emerging Markets External Sovereign Index Hedged in EUR (5%).

3. The above benchmarks shall also apply in the determination of performance (performance benchmark).

§ 5
Special Investment Policy and Investment Universe After Reaching the Age of 58 (From 01/01/2015 After Reaching the Age of 60) and When Making Installment Payments of Due Individual Pension Assets

1. In order to minimize volatility, upon reaching the age of 58, 20% of the Employee's individual notional shares in the special AIF within the meaning of § 3 and existing at the time of reaching the age of 58 shall be reallocated each year to a securities fund with a value preservation concept and a value preservation floor. Ongoing additional contributions within the meaning of the Pension Scheme Rules shall from that point in time be invested only in this value preservation fund ("reallocation"). In the event of early retirement before the age of 58, the reallocation shall take place at the time of the early retirement.

   With effect from 01/01/2015, the age of 58 is replaced by the age of 60. If, pursuant to paragraph 1, reallocations have already taken place at the age of 58 or before, these Employees or former Employees shall not be affected by the change to the age of 60.

2. When making installment payments of due individual pension assets, the investment policy pursued shall be to avoid volatility. For this purpose, 100% of the assets shall be invested in investment funds that, according to their investment policy, invest only in short-term bond and money market instruments within the meaning of Section 194 KAGB.

3. With effect from 01/01/2015, in the case of a purely Employee-financed company pension scheme ("deferred compensation"), the reallocation according to point 1 shall apply upon reaching the age of 60, unless otherwise agreed beforehand.

§ 6
Amendment of These Investment Guidelines

These Investment Guidelines may only be amended by the Advisory Board set up by Henkel.

Annex 3 - Service Description

1. Identification

In order to verify the beneficial holder of the open trust account, the Trustor shall provide Metzler Trust e. V. with the identification documents necessary for opening the account (e.g., Commercial Register extract; copies of ID card). The Trustor shall immediately notify the Administrative and Security Trustee in writing of any changes to the name, address or legal form.

2. Open Trust Account

The characteristic of an account/custody account as an open trust account/custody account cannot be revoked. In the event of seizure, Metzler Trust e. V. shall inform the seizing creditor of the characteristic as an open trust account/custody account.

In the case of an open trust account/custody account, Metzler Trust e.V. shall assert neither the right of set-off nor a right of lien or retention, unless due to claims that have arisen in relation to the open trust account/custody account itself.

3. Separate Securities Accounts

The unit certificates issued by Metzler Asset Management GmbH for the money invested by Metzler Trust e. V. in special funds shall be held and administered by Metzler Trust e. V. in a separately opened securities account. For the Beneficiaries, Metzer Trust e. V. shall set up dependent securities sub-accounts (*pro forma* securities accounts) in accordance with the instructions and information provided by the Trustor and shall hold the shares in the special fund attributable to them.

If necessary, further pro forma securities accounts shall be set up for each Beneficiary if the holdings must be kept separate for legal or contractual reasons. The unit posting shall be made to seven decimal places. However, all obligations arising from the safekeeping and administration of securities and the management of securities accounts shall relate exclusively to the respective legally independent securities account.

There shall be no business relationship with the Beneficiaries, in particular no securities account relationship. The Beneficiaries shall have no rights to request information from Metzler Trust e. V. No income shall be distributed for the Beneficiaries' *pro forma* securities accounts and no annual tax certificates shall be issued. Metzler Trust e. V. shall not be involved in determining the basis for tax treatment in the event of the dissolution and sale of units from a *pro forma* securities account.

4. General Procedure

The Trustor shall transmit files in a format specified by Metzler Trust e. V. with the information about Beneficiaries required for the opening of a *pro forma* securities account. This shall be the staff number or other unique identifier and the date of birth. Upon request, Metzler Trust e.V. shall also store the surname and first name of the Beneficiary, which shall be used to verify the plausibility of lists or online outputs.

The Trustor shall transmit buy orders in a format specified by Metzler Trust e.V.

Metzler Trust e. V. shall order unit certificates in the special fund for the sum of the amounts of all individual orders. After Metzler Asset Management GmbH has calculated the price for the order date, Metzler Trust e. V. shall settle the purchase for the full number of units for the custody

account on the closing date, which is the same as the order date, with a two-day value date, and shall debit the equivalent amount from the current account. The prerequisite for the execution of buy orders by Metzler Trust e. V. shall be sufficient credit in the account held on the value date. Any factional units and, if applicable, exchange rate differences due to subsequent orders on a previous order date shall result in a difference between the *pro forma* securities account and the actual securities account. These must be covered by direct orders.

The Trustor shall also issue sell orders in a legally binding manner in a file format specified by Metzler Trust e. V. Buy orders and sell orders shall not be offset.

5. Procedure for Reimbursement Payments

The Company shall be reimbursed the payments made to the Beneficiaries upon request. To this end, the Company shall send a securities order to the Administrative and Security Trustee. The contracting parties agree that securities orders are released automatically by the Administrative and Security Trustee and without further review in accordance with the deadlines agreed with the Company and its Beneficiaries.

The contracting parties agree that each payment shall be reimbursed via a separate securities order; payment plans shall not be used.

The sales proceeds shall be automatically transferred exclusively to the Company's reference account.

Upon receipt of a reimbursement request (securities order) from the Company, the Administrative and Security Trustee shall not be obligated to, but shall be entitled to, request proof, e.g., in the form of a written statement from the Company (notice of performance, remuneration statement or proof of disbursement). From the point of view of the Administrative and Security Trustee, the amount, the recipient of the disbursement and the date of the disbursement must be clearly shown on the proof.

The Administrative and Security Trustee can carry out plausibility checks on a sample basis. Furthermore, the Administrative and Security Trustee shall be free to demand confirmation of receipt from the Beneficiary or confirmation from an auditor in individual cases.

The contracting parties agree that, after the end of each calendar year, the Company shall provide the Administrative and Security Trustee with a list of reimbursements stating the reimbursement payments made. The Company shall supplement the reimbursement list with the additional payment information required by the Administrative and Security Trustee and shall sign it. The reimbursement list must be submitted directly to the Administrative and Security Trustee.

The reimbursement list must show the amount, the recipient of the disbursement, the recipient's account details and the date of disbursement to the Beneficiary. The Company must sign the reimbursement list and submit it immediately after the end of each calendar year.

6. Reference Account

Account holder: Henkel AG & Co. KGaA

IBAN: DE32300700100227240900

BIC: DEUTDEDDXXX

Bank / Place Deutsche Bank Düsseldorf

7. Communication

Any communication and exchange relating to the *pro forma* securities accounts maintained for the Beneficiaries shall take place exclusively via the upload/download of files using an SSL-encrypted internet application provided by Metzler.

The Trustor shall receive access from Metzler Trust e. V. to an online system from Metzler for regular transaction and portfolio queries concerning the Beneficiaries. This SSL-encrypted internet application broadly includes the following functions:

- Beneficiary securities account: This function comprises the search and selection of Beneficiaries and viewing their transaction and portfolio data.

- Portfolio queries: The portfolio query allows portfolios to be viewed and downloaded at the overall securities account and individual securities account level on any key dates.

- Transaction queries: This function can be used to query and download transaction over certain periods, likewise at the overall securities account and individual securities account level.

- User management: This allows the Trustor to create and manage users.

8. Provision of Actuarial Documents

The Company shall send the current actuarial report or a copy thereof for the obligations concerned to the Administrative and Security Trustee each year. If no actuarial report is prepared, the Company shall provide a list of the Beneficiaries.

Upon the occurrence of a security event, the Company shall immediately provide the Administrative and Security Trustee with all the necessary information. Beneficiaries' entitlements in the case of a security event must be proven by means of an extract from an actuarial report with the date on which the security event occurred.

9. Provision of Data for the Administrative Management of Personal Data and for Asset Investment and Asset Management

The Trustor undertakes to provide Metzler Trust e. V. with the data necessary for the proper performance of its duties and in the form requested by Metzler Trust e. V. The exchange of information and data shall take place via the data interfaces specified by Metzler Trust e. V. In all other respects, the contract concluded between the contracting parties on the processing of personal data shall apply.

10. IT Concept Interface (Description of Data Transfer and Data Format)

The interface description in the respective current form agreed between the Company and the Administrative and Security Trustee shall apply. Changes to the interface description shall be made by assigning consecutive version numbering. Changes to the interface description shall not require an amendment agreement to the Trustee Agreement between the contracting parties, but merely a written notification of the respectively applicable version. Written agreement shall be reached between the contracting parties regarding the applicable version.

Annex 4 - Guidelines for the Activities of the Advisory Board of Metzler Trust e. V., Frankfurt

§ 1
Composition of the Advisory Board

1. The Advisory Board appointed by Henkel AG & Co. KGaA and the German companies affiliated with Henkel AG & Co. KGaA listed in the **Annex** (hereinafter jointly referred to in short as "**Trustors**") consists of a total of 8 members, i.e.,

   - one member shall be appointed to the Advisory Board by the Works Council of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site,
   - one member shall be appointed to the Advisory Board by the representative body for executive staff of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site,
   - one member shall be appointed jointly by the works councils of the German companies affiliated with Henkel AG & Co. KGaA,
   - one member shall be appointed jointly by the representative bodies for executive staff of the German companies affiliated with the Company,
   - four members shall be appointed to the Advisory Board by Henkel AG & Co. KGaA; two of the four members are to come from the group of affiliated German companies.

2. Only persons who have an employment relationship with Henkel AG & Co. KGaA or one of the companies listed in the **Annex** can be members of the Advisory Board. The employment relationship must have existed for at least 3 years before taking up office.

§ 2
Chair

1. The Advisory Board shall be chaired by a member appointed by Henkel AG & Co. KGaA. Henkel AG & Co. KGaA shall nominate the Chairperson.

2. The Deputy Chairperson shall likewise be a member appointed and nominated by Henkel AG & Co. KGaA. The Deputy Chairperson shall represent the Chairperson in the event of their absence.

3. The Chairperson shall represent the Advisory Board in dealings with third parties, in particular vis-à-vis Metzler Trust e. V. (hereinafter referred to as "**Trustee**"), for example in the Investment Committee. The Chairperson shall also represent the Advisory Board vis-à-vis the Trustor.

4. The Chairperson shall be entitled to approve, in urgent cases, provisional actions of the Administrative and Security Trustee that require the consent of the Trustor due to contractual or statutory provisions. A resolution on the consent must be obtained at the next meeting of the Advisory Board.

5. The Chairperson shall be obligated to review pension payments already made by the Trustor, to countersign corresponding evidence and then forward it to the Administrative and Security Trustee for reimbursement purposes. The Chairperson shall approve

disbursements from the Trust Assets transferred by Henkel AG & Co. KGaA or by the companies listed in the **Annex**, including income, but with the exception of disbursements in connection with the investment of the Trust Assets or to cover the costs of their administration. Consent shall be refused if and to the extent that the disbursement does not comply with contractually agreed or statutory provisions. The Chairperson shall be entitled, in written agreement with the Administrative and Security Trustee, to delegate the obligation to review disbursements to employees of the Trustor if and to the extent that it is ensured that at least two employees of the Trustor perform the disbursement review ("**Dual Control Principle**"). Henkel's internal guidelines on rights of disposal shall not be affected by these guidelines.

§ 3
Term of Office

1. The term of office of the members of the Advisory Board shall be 2 years. Reappointments shall be permitted.

2. The term of office of each member shall end automatically at the time when the employment relationship with Henkel AG & Co. KGaA or one of the companies listed in the **Annex** ends. The body responsible for the appointment of the departing member (Company, Works Council, representative body for executive staff) shall appoint a replacement member without undue delay.

3. Advisory Board members who, for whatever reason, no longer wish to carry out their duties should be released from their duties as soon as possible. The body responsible for the appointment (Company, Works Council, representative body for executive staff) shall appoint a substitute member at the same time as the dismissal enters into effect. The same shall apply in the event that a member is no longer able to perform their duties, e.g,. due to illness.

§ 4
Internal Rules of Procedure, Passing of Resolutions

1. The Advisory Board shall be convened in writing by its Chairperson.

2. The Advisory Board shall meet as often as required for the performance of its duties. It is to meet at least once every six months.

3. The Advisory Board shall have a quorum if half of the total number of its members participate in the passing of the resolution. Resolutions may be passed in writing, by email or by telephone if no member objects to passing a resolution in this manner.

4. Each Advisory Board member shall have one vote. The Advisory Board shall decide with a simple majority of the votes cast. Abstentions shall not be counted. In the event of a tie, the Chairperson of the Advisory Board shall have the casting vote.

5. Minutes shall be taken of the meetings of the Advisory Board and of the resolutions of the Advisory Board adopted outside of meetings, and shall be signed by the Chairperson and sent to all members of the Advisory Board.

6. In all other respects, the Advisory Board may establish its own rules of procedure.

§ 5
Duties and Rights of the Advisory Board

1. The Advisory Board must monitor compliance with the Investment Guidelines for the Trust Assets transferred to the Administrative and Security Trustee. For this purpose, the Advisory Board may request information from the Administrative and Security Trustee at any time about all matters relating to the investment of the assets, in particular with regard to the use of funds and the control of the use of funds, and may also obtain information about this itself; it may in particular inspect and audit the books and records of the Administrative and Security Trustee. The Advisory Board may also commission individual members or, if necessary, special experts at the expense of the Trustor.

2. The Advisory Board shall determine the investment policy. In this respect, it shall be responsible for the Investment Guidelines. Henkel AG & Co. KGaA is to be consulted prior to any amendment of the Investment Guidelines.

3. The Advisory Board shall be obligated to inform the Trustors at least once a year in writing about the investment of the Trustors' assets and about its activities. The subject of the written notification may also be a report by the Administrative and Security Trustee on its activities.

4. The Advisory Board shall represent the Trustors jointly on the Investment Committee. On the Investment Committee, it shall carry out its tasks with regard to the investment policy.

5. The Advisory Board shall not be bound by instructions.

§6
Remuneration

The members of the Advisory Board shall not receive any remuneration for their activities. Costs and expenses shall be reimbursed to the members by the Trustors upon presentation of evidence.

§7
Confidentiality

Each member of the Advisory Board shall be obligated to treat data and information about matters of which they become aware during their work on the Advisory Board as confidential and not to disclose them to third parties. There shall be no breach of the duty of confidentiality where the Advisory Board fulfills its obligations to provide information in accordance with these Guidelines or where Advisory Board members who have been appointed to the Advisory Board by a Works Council or a representative body for executive staff provide information if and to the extent that they are obligated to do so in accordance with the Works Constitution Act or the Executive Staff Representative Body Act.

Annex 5 NEW - Remuneration Agreement / Expenses

1. Trust Remuneration

For the ongoing securing and management on a trust basis of the assets securing the entitlements under the pension scheme (assets held in trust), Metzler Trust e. V. shall receive a lump-sum annual remuneration in the amount of

0.025% p.a. of the assets held in trust

from the respective Henkel companies, up to a maximum total of EUR 40,000 p.a. and no less a minimum of EUR 25,000 p.a., plus VAT for all companies affiliated with Henkel AG & Co. KGaA within the meaning of Section 15 AktG.

After consultation with Henkel, the Trust shall furthermore be entitled to reimbursement of its extraordinary expenses required to fulfill its obligations under this Trustee Agreement.

Costs incurred in the event of insolvency by third parties commissioned with the winding-up, as well as other costs and expenses incurred by third parties commissioned in agreement with Henkel, shall either be charged directly to the Trust Assets or invoiced directly to Henkel.

2. Securities Account Fee

For the management of the trust account and the trust securities account, the Administrative and Security Trustee shall receive a remuneration (securities account fee) in the amount of 0.01% p.a. of the Trust Assets.

The securities account fee shall be borne by the Company.

3. Service Fee for Managing Secondary Accounts

For the management, segmentation and reporting of the assets, the Administrative and Security Trustee shall receive a remuneration (service fee) in the amount of 0.02% p.a. of the Trust Assets.

The service fee shall be borne by the Company.

4. Remuneration Requirements

The aforementioned remuneration is only valid if the fund administration for special AIFs ("Special Funds") or the settlement of public investment funds allocated to Trust Assets ("Mutual Funds") is carried out via Metzler Asset Management GmbH or affiliated companies within the meaning of Section 15 AktG, i.e., the so-called management company (KVG) functions for (master) Special Funds via Metzler Asset Management GmbH and the settlement of transactions for Mutual Funds via Metzler. This explicitly excludes the appointment of the Metzler Asset Management GmbH as an investment manager.

5. Tax Expenses

The Administrative and Security Trustee shall be entitled to charge tax expenses incurred by it due to a default by the Trustor following its insolvency (occurrence of a security event) directly to the Trust Assets.

6. Other Remuneration

Otherwise, the remuneration in Annexes 3 and 5 to the Framework Agreement of MI-Fonds 328, as amended from time to time, shall apply.

7. Note

All remuneration shall be subject to statutory value added tax, if applicable.

Remuneration under paragraph 2–4 shall be settled quarterly in arrears based on the average value of the trust/special fund, which is calculated from the month-end values of the last preceding quarter. The remuneration shall be paid directly from the special fund on a quarterly basis.

Annex 18(4).j – Henkel KGaA CTA Trustee Agreement Henkel Sicherungs-Treuhand e.V. – old

Agreement

on the

Transfer of Assets, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of an Security Event

(Trustee Agreement)

between

Henkel AG & Co. KGaA, Düsseldorf

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf

§1
Definitions

1. The **Trustor** is Henkel AG & Co. KGaA, Düsseldorf, Germany. Other companies that are incorporated in full or on a *pro rata* basis in the consolidated financial statements of Henkel AG & Co. KGaA may also be Trustors within the meaning of this Agreement.

2. The **Company** is Henkel AG & Co. KGaA, Düsseldorf.

3. The **Employer** is either the Trustor or another company that is incorporated in full or on a *pro rata* basis in the consolidated financial statements of Henkel AG & Co. KGaA and has entered into Pension Obligations toward its Employees or holds Working-Time Account Credits for the Beneficiaries.

4. The **Trustee** is Henkel Sicherungs-Treuhand e.V. with its registered office in Düsseldorf, registered in the Düsseldorf Register of Associations (*Vereinsregister*) under VR 9491.

5. The **Trustee Agreement** is the "Agreement on the Transfer of Assets, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of an Security Event" in its current version.

6. The **Employees** are employees of the Trustor or of an Employer. The Employees also include the members of the executive bodies of the company.

7. The **HAT Hive-Down** is the hive-down (carve-out) within the meaning of Section 123 (3) No. 1 of the German Corporate Transformation Act (UmwG) of the operating business of the global business unit Henkel Adhesive Technologies, which is directly managed by the Company, to Henkel Adhesive Technologies GmbH, as specified in more detail in the Hive-Down Agreement.

8. The **HCB Hive-Down** is the hive-down (carve-out) within the meaning of Section 123 (3) No. 1 UmwG of the operating business of the global business unit Henkel Adhesive Technologies, which is directly managed by the Company, to Henkel Consumer Brands GmbH, as specified in more detail in the Hive-Down Agreement

9. The **Hive-Down Agreement** is the contractual agreement on the HCB Hive-Down and the HAT Hive-Down within the meaning of Section 126 UmwG between the Company, HCBCo, and HATCo.

10. The **Beneficiaries** are

    - the active Employees with entitlements under Working-Time Account Credits pursuant to flexible employment contracts on the basis of collective or individual

agreements and the relatives of said active Employees insofar as claims have been transferred to them, and

- the active and former Employees who have, alternatively or cumulatively, claims from other Pension Commitments or claims from Long-Term Account Agreements.

These Beneficiaries also include the surviving dependents of the Employees who have a corresponding Pension Commitment in the event of death.

11. The **HAT Transfer of Business** is the transfer of the Company's employment relationships with (active) Employees of the Company attributable to the HAT business unit, in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB), to Henkel Adhesive Technologies GmbH upon the Hive-Down Agreement taking effect.

12. The **HCB Transfer of Business** is the transfer of the Company's employment relationships with (active) Employees of the Company attributable to the HCB business unit, in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB), to Henkel Consumer Brands GmbH upon the Hive-Down Agreement taking effect.

13. The term "**Business Lease Agreement**" refers to the contractual agreements on the lease-back of the HCB and HAT business units, which were transferred by way of a Hive-Down, by means of a business lease within the meaning of Section 291 (1) No. 3 of the German Stock Corporation Act (AktG) from HCBCo and HATCo back to the Company.

14. **HATCo** is Henkel Adhesive Technologies GmbH, Düsseldorf.

15. **HCBCo** is Henkel Consumer Brands GmbH, Düsseldorf.

16. The **Separation** is the transfer of Trust Assets of Objecting HCB Employees or Trust Assets of Objecting HAT Employees to the HCB Asset Account or the HAT Asset Account, respectively.

17. The **Long-Term Account Agreements** are agreements with Employees for the contribution of overtime, vacation, salary components in money or other claims against the Trustor for the purpose of building up time credit/Working-Time Account Credits, which serve to provide Employees with a temporary release from their work performance before the statutory retirement age, to enable a limited transition to part-time work with an increase in basic salary, partial retirement, early retirement, additional pension provision, payments of money or other benefits.

18. The **Working-Time Account Credits** are the sum of the difference amounts between the remuneration received (part-time remuneration) and the remuneration for the period of actual employment that the beneficiaries would have been entitled to without an agreement on partial retirement, plus the Employer's share of the total social security contribution attributable to the difference amounts.

19. **Objecting HAT Employees** are Employees assigned to the HAT business unit who effectively object to the transfer of their employment relationship within the framework of the HAT Transfer of Business in accordance with Section 613a (6) of the German Civil Code (BGB).

20. **Objecting HCB Employees** are Employees assigned to the HCB business unit who effectively object to the transfer of their employment relationship within the framework of the HCB Transfer of Business in accordance with Section 613a (6) of the German Civil Code (BGB).

21. The **Pension Obligations** include the current pension entitlements and expectant rights of the Beneficiaries based on other Pension Commitments and Long-Term Account Agreements.

22. The **Pension Benefits** are the benefit payments made by the Trustor or an Employer, which the Trustor or Employer provides to the Beneficiaries for the fulfillment of claims for the disbursement of Working-Time Account Credits or for the fulfillment of Pension Obligations.

23. The **Asset Purpose** is the respective use of the Trust Assets for the respective reimbursement or securing of:

    - claims for disbursement of Working-Time Account Credits; or
    - claims arising from other Pension Commitments; or
    - claims from Long-Term Account Agreements

    segregated in each case on the basis of the individual Employers.

    Separate Asset Purposes also include the reimbursing, or securing of the above claims vis-à-vis (i) Objecting HCB Employees, (ii) Objecting HAT Employees, and (iii) Employees of the Company who are neither Objecting HCB Employees nor Objecting HAT Employees.

24. The **Trust Assets** comprise the assets transferred by the Trustor to the Trustee by way of security, including the substitutes received for this purpose and the proceeds of realization as well as all uses that serve to secure the Working-Time Account Credits and/or the Pension Obligations.

25. The **Trust Assets of Objecting HAT Employees** constitute the portion of the Trust Assets that is used exclusively to secure Pension Obligations to and Working-Time Account Credits of Objecting HAT Employees.

26. The **Trust Assets of Objecting HCB Employees** constitute the portion of the Trust Assets that is used exclusively to secure Pension Obligations to and Working-Time Account Credits of Objecting HCB Employees.

27. The **Respective Trust Assets** are the part of the Trust Assets that is exclusively assigned to a specific Asset Purpose.

28. The **Asset Accounts** are internal accounts in which the respective Trust Assets are managed.

29. The **HAT Asset Account** is the Asset Account on which only the Trust Assets of Objecting HAT Employees are registered.

30. The **HCB Asset Account** is the Asset Account on which only the Trust Assets of Objecting HCB Employees are registered

31. The **Security Event** occurs separately for each individual Employer if this Employer is no longer able to meet the claims of its Beneficiaries from Working-Time Account Credits or its Pension Obligations in full on a permanent basis. This will be the case at the latest if insolvency proceedings are opened against the assets of this Employer or rejected for lack of assets.

    If the Security Event occurs with respect to the Trustor, this will also trigger the Security Event for all other Employers.

32. The **HATCo Security Event** occurs when HATCo is permanently unable to meet in full the claims of the Objecting HAT Employees arising from Working-Time Account Credits or Pension Obligations to the Objecting HAT Employees. This is the case at the latest when insolvency proceedings are opened against HATCo's assets or such proceedings are rejected due to lack of assets.

33. The **HCBCo Security Event** occurs when HCBCo is permanently unable to meet in full the claims of the Objecting HCB Employees arising from Working-Time Account Credits or Pension Obligations to the Objecting HCB Employees. This is the case at the latest when insolvency proceedings are opened against HCBCo's assets or such proceedings are rejected due to lack of assets.

34. The **Advance** will be used to reimburse the expenses incurred by the Trustee in the management and disbursement of the Trust Assets to the Beneficiaries, including the costs for an auditor. The Advance amounts to 0.5 percent of the Trust Assets, but at least EUR 25,000.

§2
Preamble

1. The Beneficiaries accrue Working-Time Account Credits with the Employers on the basis of partial retirement agreements. Pursuant to Section 8a(1) of the German Partial Retirement Act (Altersteilzeitgesetz – "AltTZG"), Employers are obligated to secure these Working-Time Account Credits against the risk of their own insolvency. In addition, the Employers have entered into Pension Obligations with respect to the Beneficiaries, which are also to be secured against insolvency in the interest of the Beneficiaries – without recognition of a legal obligation. In order to ensure that the Beneficiaries' claims for payment of the Working-Time Account Credits or Pension Benefits are fulfilled even in the event of the Employer's insolvency, the Trustor intends to transfer assets to the Trustee within the framework of a trust model. Upon occurrence of the Security Event, the Trustee will accede to the Employer's Pension Obligations. The Trustor thereby secures both its own Pension Obligations and the Working-Time Account Credits of its Beneficiaries, and Pension Obligations of the Employers and the Working-Time Account Credits existing with them. The Trust Assets are held and managed by the Trustee exclusively for the respective Asset Purpose and thus separately for the Pension Obligations and Working-Time Account Credits of the respective Employer.

2. On December 8, 2011, the Parties entered into an "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event (Trustee Agreement)" (hereinafter for the purpose of this § 2 the "**Trustee Agreement – Old**").

3. The Parties concluded on 10 October 2205 a further agreement, the "Agreement on the Transfer of Assets, Reimbursement, Agent Services, and Satisfaction of Beneficiaries in a Security Event relating to Partial Retirement Agreements on and after January 1, 2026 (Trustee Agreement – New)" (hereinafter the "**Trustee Agreement – New**"), in order to secure, from 1 January 2026, Working-Time Account Balances from partial retirement agreements with Employees (including members of the relevant executive bodies) of the Trustor and, if applicable, with Employees (including members of the relevant executive bodies) of companies affiliated with the Trustor whose Working-Time Account Balances are not already secured by the Trustee Agreement – Old, (hereinafter referred to as "**New Beneficiaries**") separately from the Trustee Agreement – Old.

4. The Trustee Agreement – Old is intended to continue to secure all Working-Time Account Balances from partial retirement agreements with Employees (including members of the relevant executive bodies) of the Trustor and, where applicable, companies affiliated with the Trustor, which were already acquired on or before 1 January 2026 (hereinafter referred to as the "**Replacement Date**") in accordance with the provisions of the Trustee Agreement – Old (hereinafter referred to as "Old Beneficiaries"). This also applies to Working-Time Account Balances that the Old Beneficiaries acquire after the Replacement Date. The rights

of the Old Beneficiaries existing under the Trustee Agreement – Old at the time of conclusion of this Trustee Agreement – Old, in particular the rights to payment of the Working-Time Account Balance, shall remain unaffected. Under the Trustee Agreement – New, Working-Time Account Balances of the Old Beneficiaries shall not be secured, as these are exclusively subject to the Trustee Agreement – Old.

5. As soon as there are no longer any Working-Time Account Balances of the Old Beneficiaries that are secured under the Trustee Agreement – Old, the Trustee Agreement – Old shall be terminated in accordance with § 15 No. 1 lit. a of the Trustee Agreement – Old.

6. Now therefore, the Parties are agreed as stipulated in §3 et seqq. of this Agreement:

§3
Assignment for Security Purposes

1. The Trustor hereby assigns all receivables and other rights belonging to the Trust Assets to the Trustee at a specific point in time by way of security. The Trustee accepts these assignments directly upon conclusion of the Trustee Agreement.

2. Both the time of the assignment and the receivables and other rights belonging to the Trust Assets are set out in the lists attached to this Agreement as Annex 2.

3. The Trustor commissions and authorizes the Trustee to collect the receivables assigned as security and to manage the proceeds of realization in accordance with this Agreement as part of the Trust Assets.

4. The Trustee will receive a quarterly list of the assigned outstanding receivables from the Trustor, which will then be taken as a new Annex 2 to the Agreement. Unless agreed otherwise, the list will show the names and addresses of third-party debtors, the amount owed and the due date.

5. With the assigned receivables and other rights, the rights from the underlying legal transactions are transferred to the Trustee.

6. The Trustee will hold all documents issued for the assigned receivables and other rights in safekeeping on behalf of the Trustor with the care of a prudent business professional or have them held in safekeeping by third parties.

7. If the third-party debtor’s consent or notification to the third-party debtor is required for the validity of the assignment, the Trustor will obtain such consent or make such notification.

8. When making an assignment by way of security, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are secured by that assignment.

§4
Transfer of Titel for Security Purposes

1. The Trustor and the Trustee agree that the civil ownership of all movable property belonging to the Trust Assets will be transferred to the Trustee by way of security at a certain point in time.

2. Both the time of the transfer of title and the movable property items belonging to the Trust Assets are shown in the lists attached to this Agreement as Annex 3.

3. The transfer of the movable property items will be effected by the direct transfer of possession of the movable property items to the Trustee; the time of the transfer will be determined from the lists referred to in para. (2). If a third party is in possession of the property item, the handover will be replaced by the Trustor hereby assigning the claim for surrender against the third party to the Trustee. The Trustee hereby accepts these assignments. The Trustor is obligated to notify the third party without delay of the assignment of the claim for surrender.

4. The Trustee will receive a quarterly updated list of the movable property belonging to the Trust Assets from the Trustor, which will then be taken as a new Annex 3 to this Agreement.

5. When performing a transfer of title for security purposes, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are secured by that transfer.

§5
Bank Transfer

1. Instead of the direct assignment or transfer of title by way of security, the Trustor may instruct a bank pursuant to Section 676a BGB to transfer a certain amount of money to an account of the Trustee. The Trustor and Trustee agree that both the credit note for the monetary amount assigned and the payment claim itself will be assigned to the Trustee by way of security. The Trustee hereby accepts these assignments.

2. When the credit note is issued, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are covered by the credit note.

§6
Security Purpose Agreement

1. Upon occurrence of the Security Event, the Trustee's Assumption of Obligations regarding the obligations of the respective Employer with respect to its Beneficiaries pursuant to §12 of the Trustee Agreement will become effective.

2. Insofar as the Beneficiaries assert claims against the Trustee instead of the Employer, the Trustee is entitled to an immediate claim for recourse against the Employer in the corresponding amount. The Trust Assets will be transferred or assigned to the Trustee to secure these recourse claims in accordance with this Agreement. In this context, the Trustor will determine the respective Asset Purpose, which the Trustee must always observe in the context of management and realization.

3. Upon occurrence of the Security Event, the Trustee is not obligated to enforce the claim for recourse against the Employer, but is entitled to utilize the Trust Assets transferred for security and to use them for the fulfillment of the claims of the Beneficiaries asserted against it.

4. The Trustee may cover the expenses it may reasonably incurred in the realization of the Trust Assets using the Advance.

5. Insofar as a claim against the Trustee can no longer be made by the Beneficiaries, the Trustee is obligated to transfer the remaining Trust Assets back to the Trustor – in accordance with the respective Asset Purpose – in compliance with this Agreement.

§7
Advance

In addition to the Trust Assets, the Trustor will transfer the Advance in accordance with the provisions in §3 to §5 of the Trustee Agreement to the Trustee by way of security.

§8
Addition of Further Trust Assets

At the request of the Trustor, further assets may be assigned or transferred by way of security as Trust Assets to the Trustee pursuant to §3 to §6 of this Agreement.

§9
Administrative Principles, Account Maintenance and Expenses

1. The Trust Assets will be kept and managed by the Trustee with the necessary care in the interest of the respective Trustor and the Beneficiaries.

2. The Trustee must keep and/or manage the respective Trust Assets separately from other assets, in particular from its own assets; to this end, the Trustee maintains Asset Accounts for the respective Trustor to which it credits the respective Trust Assets. In particular, the Trustee will administer the separate HCB Asset Account and the separate HAT Asset Account for and on behalf of the Company. The respective Trust Assets must be managed in such a way that they can be disposed of in accordance with their Asset Purpose and independently of each other.

3. The Trustee manages the Trust Assets in coordination with the Trustor on the basis of the general Investment Guidelines defined jointly with the Trustor in accordance with Annex 1 and only disposes of the assets in accordance with these Guidelines. If necessary, it may commission third parties to invest and keep safe the Trust Assets after consultation with the Trustor. In this case, the Trustee must disclose to the third party that it is solely responsible for managing the Trust Assets on behalf of the Trustor and may only dispose of them accordingly.

4. In the event that multiple Trustors transfer Trust Assets to the Trustee, they agree that Henkel AG & Co. KGaA will determine the guidelines and instructions and will be the Trustee's sole point of contact for the investment and safekeeping of the Trust Assets.

5. The Trustee will not follow any guidelines or instructions of the Trustor that contradict its articles of association or this Agreement.

6. Until the occurrence of the Security Event, the Trust Assets will be invested for the account of the Trustor and the Trustor will bear the risks from the investment without change.

7. The financial performance of the Trust Assets does not affect the amount of the Trustor's payment obligations to the Beneficiaries.

8. The Trustee has a claim against the Trustor for reimbursement of the necessary expenses incurred as a result of the safekeeping or management of the Trust Assets. Aside from this, the Trustee is not entitled to any remuneration for its services.

9. If the Trustor does not meet its obligations under para. (8), the Trustee is entitled to withdraw the corresponding amounts from the Advance.

10. The Trustee is obligated to provide the Trustor with any required notices, to provide information on the status of administration and collection upon request, and to provide an account of the Trust Assets and their expenses incurred at the end of its fiscal year. The Trustor is entitled to commission an auditor of its choice at any time in order to audit the asset management records at the Trustee's premises.

11. If the Trustor secures the Pension Obligations and Working-Time Account Credits of another Employer, it will receive a reasonable commission from this Employer in this respect. If Trust Assets are disbursed to the Beneficiaries of an Employer who is not also the Trustor, the Trustor is entitled to a corresponding claim for recourse against this Employer.

§10
Restructuring;
Transfer of the Trust Assets to Another Legal Entity

1. The Parties to this Agreement will adapt the provisions of this Agreement, to the extent legally necessary, to any new corporate structures of the Trustor or an Employer or other legal framework conditions, without jeopardizing the classification of the transferred assets as plan assets within the meaning of IAS 19.8 or as covering assets within the meaning of Section 246 of the German Commercial Code (HGB) in its current version.

2. If necessary in the context of an adaptation within the meaning of para. (1), the Trustee must transfer the Trust Assets to another legal entity on the instruction of the Trustor, provided that said legal entity has proven and ensures in writing that all of the Trustee's rights and obligations under this Agreement have been assumed, that the Trust Assets continue to be classified as plan assets within the meaning of IAS 19.8 or as covering assets within the meaning of Section 246 HGB as amended from time to time. A transfer to the Trustor or to another company that is fully or on a *pro rata* basis incorporated in the consolidated financial statements of Henkel AG & Co. KGaA is excluded subject to the provision in §11a of this Agreement.

3. §11 remains unaffected.

§11
Disbursement of the Trust Assets to the Trustor

1. The respective Trust Assets may be transferred back to the Trustor at its request,

   a) to the extent that it serves to reimburse the Working-Time Account Credits paid out or the Pension Benefits fulfilled by the respective Employer and a repayment is permitted in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code (HGB) as amended from time to time. A payment for the purpose of settling a Pension Obligation or a claim to payment of a Working-Time Account Credit is also deemed to be a fulfilled Pension Benefit or paid-out Working-Time Account Credit. The respective Employer must provide the Trustee with advance written proof of the amount of the Pension Benefit provided or Working-Time Account Credits paid out; the Trustee is entitled to specify the requirements for the proof of the respective disbursement amount; or

   b) if, in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code (HGB) as amended from time to time, there is an overallocation (overfunding) of the amount of the respective Trust

Assets and a repayment is therefore permitted, provided that the remaining respective Trust Assets are sufficient to cover the associated Pension Obligations or Working-Time Account Credits; or

c) if, in the case of §15 para. (1)(a), all claims of the Beneficiaries were settled according to plan and therefore no further Pension Obligations of the Trustor or Working-Time Account Credits exist.

The retransfer takes place as far as possible in accordance with the wishes of the Trustor either in cash or by transfer of goods and/or receivables.

The repayment requirements are deemed to have not been met in the cases of para. (1)(c) if the Pension Obligations or Working-Time Account Credits have been transferred to another company that is incorporated fully or on a *pro rata* basis in the consolidated financial statements of Henkel AG & Co. KGaA.

2. The use of Trust Assets to cover costs incurred by the Trustor in connection with the disbursement of Working-Time Account Credits or the fulfillment of Pension Obligations is not permitted.

3. The Trustee's obligation to reimburse the Trustor within the meaning of para. (1)(a) is limited to the respective portfolio of Trust Assets held.

4. Within three months of the end of the Trustor's fiscal year, the Working-Time Account Credits paid out or Pension Obligations fulfilled by the Trustor during the course of the year must be compared with the Trustee's reimbursement payments to the Trustor. The Trustor and the Trustee must determine and confirm in writing any payments made in this regard by the Trustor which have not yet been reimbursed by the Trustee within three months of the end of the financial year.

5. If the Trustor does not assert its claim to reimbursement pursuant to para. (1)(a) at the latest three months after it has been confirmed in writing pursuant to para. (4), and not all Pension Obligations of the Employer or Working-Time Account Credits – based on the accounting principles pursuant to IAS 19.8 or the German Commercial Code (HGB) – are secured by Trust Assets, the non-repaid Trust Assets are automatically reinvested in the Trust Assets to secure the Pension Obligations and Working-Time Account Credits that are not yet secured. If the Trustor does not make any specific allocation in this regard, the reinvested amount will be distributed equally among all Pension Obligations and Working-Time Account Credits not yet secured.

§11a
Transfer of Business and Elimination of the Obligation to Secure Certain Working-Time Account Credits Against Insolvency

1. In the event that a business or part of a business transfers from the Trustor or another Employer to another owner within the meaning of Section 613a BGB (regardless of whether as a result of an individual transfer of rights or due to measures under the

German Corporate Transformation Act (UmwG)) before the occurrence of the Security Event by means of a legal transaction and the Trustor or the Employer concerned are thus no longer the debtor of the Working-Time Account Credits of the Beneficiaries transferred to the new owner, the Trustor may demand from the Trustee that the part of the Trust Assets that covers the Working-Time Account Credits be transferred to the new business owner in order to establish an equivalent form of insolvency protection for the Working-Time Account Credits transferred to the new business owner compared to the security previously provided by this Trustee Agreement. The part of the respective Trust Assets to be provided by the Trustee corresponds to the percentage of the share of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner in the total volume of all Working-Time Account Credits of Employees of the respective Employer secured by this Trustee Agreement, but at the most the nominal value of the Working-Time Account Credits attributable to Beneficiaries who are transferred to the new owner. If, in the event of a Transfer of Business, the new owner of the business or part of the business is a company affiliated with the Trustor within the meaning of Section 15 AktG, the Trustor is obligated to demand from the Trustee the provision of Trust Assets for the establishment of an equivalent form of insolvency protection, unless the Trustor has already set up such an equivalent form of insolvency protection with its own resources.

2. A prerequisite for any transfer of Trust Assets to be made by the Trustee in accordance with the above provision is that the new business owner has proven to the Trustor or the Trustee that, with the transfer of the assets, the equivalent form of insolvency protection has been or will have been established, and that the Working-Time Account Credits still existing with respect to the Trustor or an Employer and to be secured by this Trustee Agreement are secured in a sufficient amount in accordance with this Trustee Agreement. The relevant time for this determination is the time of the intended asset transfer. The equivalence of the security and the amount to be transferred must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or from a qualified attorney. In the event of a Transfer of Business between affiliated companies and a continued uniform securing by the Trustee, the written confirmation of the statutory auditor confirming the annual financial statements of the Trustor or a qualified attorney will be replaced by another proof of the Transfer of Business and the amount to be transferred that the Parties consider appropriate. There is no obligation on the Trustee to perform its own audit. Related costs will be borne by the Trustor.

§12
Assumption of Obligations

1. The Trustee will accede to the obligations of the Employers with respect to the Beneficiaries under partial retirement agreements or Pension Obligations subject to the

condition precedent of occurrence of the Security Event. The amount in which the Trustee assumes obligations is determined based on the existence of the respective Trust Assets at the time of the occurrence of the Security Event.

2. Upon the occurrence of the Security Event, the Beneficiaries acquire an independent irrevocable right to demand disbursement of the Pension Benefits to the aforementioned extent from the Trustee as well.

3. In the event that claims are asserted by the Beneficiaries, the Trustee is entitled to a claim for recourse against the respective Employer that is secured by the respective Trust Assets. The Trustee must fulfill the claims of the Beneficiaries out of the respective Trust Assets.

4. If the respective Trust Assets are not sufficient to satisfy all of the Trustor's Pension Benefits owed, the assumption of obligations will be made in the amount of the disbursement obligations specified in §13 (4).

§13
Obligations of the Trustee after Occurrence of the Security Event

1. Upon the occurrence of the Security Event with respect to any Employer, only the Trustee will be entitled to dispose of the corresponding Trust Assets.

2. The Trustee must manage the Trust Assets in accordance with §9 para. (1) to (3). In the event of the insolvency of the Company, the Trustee will use the Company's most recent guidelines and instructions for the management of the Trust Assets.

3. The Trustee is obligated to pay out the respective Trust Assets to the Beneficiaries. The Trustee must exercise the necessary care in this regard.

4. If the portfolio of the respective Trust Assets is not sufficient to satisfy all claims arising from partial retirement agreements or Pension Obligations upon occurrence of the Security Event, the individual claims must be fulfilled on a *pro rata* basis. For this purpose, the scope of the claims arising from partial retirement agreements or the individual Pension Obligations as of the date of the Security Event must be determined by means of an actuarial valuation in accordance with the relevant International Financial Reporting Standards (IFRS) as amended and in proportion to the fair value of the respective Trust Assets.

5. The Trustee may, in the course of the management and realization of the Trust Assets, deduct from the Advance the expenses incurred, including the costs for an auditor, insofar as it may consider them necessary under the circumstances, as well as an appropriate remuneration for its own work performance.

§13 a
Deviating Provisions for Objecting Employees

1. The Company intends, subject to further details in the Hive-Down Agreement, to transfer the operating business of the global operating business unit Henkel Consumer Brands, which it manages directly, to HCBCo, and to transfer the operating business of the global operating business unit Henkel Adhesive Technologies, which it manages directly, to HATCo. The HCB Hive-Down and the HAT Hive-Down will each be carried out by way of a hive-down for absorption pursuant to Section 123 (3) No. 1 of the German Corporate Transformation Act (UmwG) and in compliance with Section 20 of the German Corporate Transformation Tax Act (UmwStG). Immediately after the Hive-Down takes effect, HCBCo and HATCo will lease back the HCB and HAT business units transferred by way of the Hive-Down through a Business Lease Agreement from HCBCo and HATCo respectively, to the Company within the meaning of Section 291 (1) No. 3 of the German Stock Corporation Act (AktG).

2. Under the respective Business Lease Agreement, HCBCo and HATCo will each declare an Assumption of obligations in the internal relationship, among other things with regard to the Pension Obligations to, and Working-Time Account Credits of, Objecting HCB Employees and the Pension Obligations to, and Working-Time Account Credits of, Objecting HAT Employees vis-à-vis the Transferring HCB Employees and Transferring HAT Employees and certain other Employees. Due to these Assumptions of Obligations, Pension Entitlements of Objecting HCB Employees or the Pension Entitlements of Objecting HAT Employees will also be borne, in economic terms, by HCBCo and HATCo during the term of the respective Business Lease Agreement and will be reflected in the balance sheets of HCBCo and HATCo.

3. The Company, HCBCo, and HATCo agreed in §18(4) and §34(4) of the Hive-Down Agreement that the Company will hold in trust the rights and obligations arising from its position as Trustee under this Trustee Agreement in respect of the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees on behalf of HCBCo and HATCo, respectively.

4. In order to separate the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees from the Other Trust Assets under this Trustee Agreement in favor of the Company for the purposes of the Separation, the Trustee will transfer the Trust Assets of Objecting HAT Employees and the Trust Assets of Objecting HCB Employees within 60 (sixty) days after the Closing Date within the meaning of the Hive-Down Agreement to the HCB Asset Account and the HAT Asset Account, respectively.

5. The Trust Assets to be transferred as part of the Separation are determined by multiplying the respective Trust Assets held for the Company as a whole by a distribution

key that corresponds to the percentage share of the Pension Obligations to, and Working-Time Account Credits of, Objecting HCB Employees in relation to the total Pension Obligations and Working-Time Account Credits secured in favor of the Company's Employees.

6. The Trust Assets to be transferred as part of the Separation are determined by multiplying the respective Trust Assets held for the Company as a whole by a distribution key that corresponds to the percentage share of the Pension Obligations to, and Working-Time Account Credits of, Objecting HAT Employees in relation to the total Pension Obligations and Working-Time Account Credits secured in favor of the Company's Employees.

7. The exclusive purpose of the Trust Assets of Objecting HCB Employees is to apply said Trust Assets to reimburse, or secure the following claims of, Objecting HCB Employees: Claims for payment of Working-Time Account Credits; claims from other Pension Commitments or claims arising from Long-Term Account Agreements.

8. The exclusive purpose of the Trust Assets of Objecting HAT Employees is to apply said Trust Assets to reimburse, or secure the following claims of, Objecting HAT Employees: Claims for payment of Working-Time Account Credits; claims from other Pension Commitments or claims arising from Long-Term Account Agreements.

9. By way of derogation from §12, and §13 of this Trustee Agreement, if an HCB Security Event or HAT Security Event occurs without an Security Event affecting the Company occurring at the same time, no immediate satisfaction will be given to the Objecting HCB Employees or the Objecting HAT Employees. In this case, this §13a no longer applies to the Trust Assets of Objecting HCB Employees and/or the Trust Assets of Objecting HAT Employees. In this case, the Asset Purpose of the Trust Assets of the Objecting HCB Employees and/or the Asset Purpose of the Trust Assets of the Objecting HAT Employees is to secure the claims of the Company's Employees as a whole, and the Separation is canceled.

10. In the event that an Security Event with respect to the Company occurs without an HCB Security Event and/or HAT Security Event occurring, the following will apply by derogation from §12, and §13 of this Trustee Agreement with regard to the Trust Assets of Objecting HCB Employees and/or the Trust Assets of Objecting HAT Employees; respectively: The Trustee is obligated in accordance with this Trustee Agreement to hold the Trust Assets of Objecting HCB Employees for the benefit of HCBCo, and the Trust Assets of Objecting HAT Employees for the benefit of HATCo, as if HCBCo or HATCo, as applicable, had entered into this Trustee Agreement in place of the Company. From this point on, HCBCo and/or HATCo will be the Employer within the meaning of this Trustee Agreement. With regard to the Trust Assets of Objecting HCB Employees and the Trust Assets of Objecting HAT Employees, HCBCo and HATCo

respectively will assume all rights and obligations under this Trustee Agreement that were previously held by the Company.

§14
Partial Termination of the Trustee Agreement in the Event of the Assumption of Obligations

1 Upon the occurrence of the Security Event, the Trustor will no longer be entitled to any claims against the Trustee with regard to the Trust Assets.

2. This does not apply to the reimbursement claims of the Trustor that have already arisen before the occurrence of the Security Event and have not yet expired.

§15
Term and Termination

1 This Agreement is concluded for an indefinite period of time. It ends when

a. no further Working-Time Account Credits of the Beneficiaries exist and all Pension Obligations have been fulfilled;

b. the Trustee is dissolved; or

c. the Parties end this Agreement by mutual agreement.

2. The Trustor may terminate this Agreement with a notice period of three months to the end of the quarter. The right of all parties to terminate without notice for good cause remains unaffected.

3. In the event of termination pursuant to para. (1) or termination pursuant to para. (2), the Parties to this Agreement will be obligated to transfer the Trust Assets to another legal entity in such a way that the Trust Assets will continue to be classified as plan assets within the meaning of IAS 19.8 or as covering assets within the meaning of Section 246 HGB as amended from time to time.

A retransfer of the Trust Assets to the Trustor or a company affiliated with it is excluded, unless:

a) the Employer’s obligations under partial retirement agreements or Pension Commitments have been transferred by operation of law to another legal entity with discharging effect; or

b) the Employer’s obligations under partial retirement agreements or Pension Commitments have been fulfilled or have expired.

§11 remains unaffected.

4. Until transfer of the Trust Assets to another legal entity pursuant to para. (3), the Trustee must manage the Trust Assets in accordance with this Agreement.

§16

Liability

1. The Trustee is liable to the Trustor and, after the occurrence of the Security Event, also to the Beneficiaries for intentional and grossly negligent fault on the part of its executive bodies, or third parties that it uses to fulfill its obligations under this Agreement.

2. There are no duties of care with regard to third parties (e.g. the PSVaG – the German statutory agency providing insolvency protection for occupational pension schemes).

§17

Amendment or Cancellation of the Agreement

Amendments to this Trustee Agreement must be made in writing in order to be effective. This also applies to the amendment or cancellation of the written form clause.

§17a
Limitation of the Scope of Application

The Trustor is entitled to exclude Working-Time Account Credits in whole or in part from the scope of this Trustee Agreement by means of a unilateral written declaration to the Trustee if such credits have arisen only after a date that is not in the past and that to be determined by the Trustor. A notice to the respective Beneficiaries is necessary and must be made by the Trustor only if Working-Time Account Credits of the respective Beneficiaries are already secured by this Trustee Agreement. Any Working-Time Account Credits that have been arisen or built up on or before that cut-off date will remain unaffected and continue to be secured by this Trustee Agreement if the Trustor makes use of the right specified in sentence 1. In addition, the Trustor is entitled to exclude new Beneficiaries who have not yet built up any Working-Time Account Credits from the scope of this Trustee Agreement or to exclude them from being included in the security under this Trustee Agreement by way of a unilateral written declaration to the Trustee as of a date that must not be in the past and that is to be determined by the Trustor. If the Trustor makes use of its rights under this §17a, it hereby modifies the definition of the Working-Time Account Credits or the Beneficiaries within the meaning of this Agreement accordingly.

§17b
Data Protection

1. Insofar as personal data (in the broad sense of Art. 4 no. 2 GDPR) is processed by the Parties as part of this Trustee Agreement, the provisions of the GDPR and, where relevant, the German Data Protection Act must be observed.

2. The Parties agree that in the event of the Security Event, the Trustee may independently decide on the purpose and means of processing personal data for the fulfillment of its obligations under this Trustee Agreement and, in this regard, is deemed to be the independent sole controller within the meaning of Art. 4 no. 7 GDPR.

3. The Parties undertake to take appropriate measures in the processing (within the meaning of Art. 4 no. 2 GDPR) of personal data of the Beneficiaries.

§18
Final Provisions

1. The validity of this Trustee Agreement is subject to the condition precedent within the meaning of Section 158(1) BGB (i) of conclusion of the Hive-Down Agreement and (ii) the approval of the general meeting of the Company and of the shareholders' meetings of HCBCo and HATCo of the Hive-Down Agreement. It is governed exclusively by the laws of the Federal Republic of Germany.

2. The Trustee Agreement will replace all previous agreements between the Parties on the subject matter of this Trustee Agreement or declarations made by one of the Parties that relate to a Trustee's Assumption of Obligations in relation to the obligations of the Trustor arising from partial retirement arrangements to the extent that they are the subject matter of this Trustee Agreement.

3. The Trustor will assume all costs associated with the establishment and ongoing business operations of the Trustee, including the costs for the articles of association and contracts to be drawn up.

4. Should a provision of this Agreement be or become invalid, the remaining provisions will nevertheless remain valid. The Parties undertake to replace the invalid provision with a valid provision that comes as close as possible to the economic purpose of the invalid provision. The same will apply in the event of a gap in the Agreement.

5. All disputes arising from and in connection with this Agreement, including disputes regarding its existence or its termination, will be finally settled in accordance with the Rules of Arbitration of the German Institution of Arbitration (DIS e.V.), to the exclusion of ordinary legal recourse.

Annexes

Annex 1
Investment Guidelines

The Trust Assets pursuant to this Trustee Agreement may be invested in cash, money market funds and comparable liquid corporate bonds and government bonds.

Annex 2

Receivables and Rights

None at the moment

Annex 3

Movable Property

None at the moment

Annex 18(5).a – External pension providers

Method of implementation	External pension provider	Street	Postal code/P.O. box	City
Direct insurance	Allianz Lebensversicherungs AG	Reinsburgstraße 19	70178	Stuttgart
Direct insurance	Axa Lebensversicherung AG	Colonia-Allee 10-20	51067	Cologne
Direct insurance	Basler Lebensversicherung AG	Basler Straße 4	61352	Bad Homburg
Direct insurance	Dialog Lebensversicherung AG	Stadtberger Street 99	86157	Augsburg
Direct insurance	ERGO Group AG (vormals Hamburg Mannheimer)	Ergo-Platz 2	40477	Düsseldorf
Direct insurance	Frankfurter Lebensversicherung AG	Town Hall Square 12	61348	Bad Homburg
Direct insurance	Generali Lebensversicherung AG	Adenauerring 7	81737	Munich
Direct insurance	Gothaer Allgemeine Versicherung AG (vormals Aggripina Versicherung)	Gothaer Allee 1	50969	Cologne
Direct insurance	Gothaer Lebensversicherung a.G.	Arnoldiplatz 1	50969	Cologne
Direct insurance	Hannoversche Lebensversicherung AG	VHV-Platz 1	30177	Hanover
Direct insurance	HDI Global SE	HDI-Platz 1	30659	Hanover
Direct insurance	Lebensversicherung von 1871 a.G. (LV1871)	Maximiliansplatz 5	80333	Munich
Direct insurance	Proxalto Lebensversicherung AG		20083	Hamburg
Pension fund	R+V Pensionsfonds AG	Raiffeisenplatz 1	65189	Wiesbaden
Pension fund	Chemie Pensionsfonds AG	Raiffeisenplatz 1	65189	Wiesbaden
Pension scheme	Pensionskasse für die Deutsche Wirtschaft (PKDW)	Am Burgacker 37	47051	Duisburg

****

Annex 18(5).b – Agreed Trusteeship in Respect of HCB External Pension Commitments

Agreed Trusteeship in Respect of HCB External Pension Commitments Between Henkel KGaA and HCBCo

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) with its business address at Henkelstrasse 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724 ("**Henkel KGaA**"),

and

2. **Henkel Consumer Brands GmbH**, a German limited liability company (*Gesellschaft mit beschränkter Haftung*) with its business address at Henkelstrasse 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 85515 ("**HCBCo**")

Annex 18(5).b – Agreed Trusteeship in Respect of HCB External Pension Commitments

Preamble

(1) The operating activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the HCB business unit as defined below and the associated assets and liabilities of Henkel KGaA are to be transferred to HCBCo as the acquiring legal entity by way of a hive-down for absorption pursuant to Section 123 paragraph 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**," the joint contractual agreement in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, UmwStG). The HCB business unit to be hived down according to the more detailed specification of the Hive-Down Agreement is referred to hereinafter as "**HCB Business Unit**". The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will apply with retroactive economic effect from January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit will be temporarily leased back to Henkel KGaA as part of a business lease within the meaning of Section 292 paragraph 1 no. 3 of the German Stock Corporation Act (*Aktiengesetz*, AktG).

(2) As a result of the Hive-Down, the employment relationships of active employees of the business unit will be transferred, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") and according to the more detailed specification of the Hive-Down Agreement, to HCBCo ("**HCB Transfer of Business**"; the employees transferring as part of the HCB Transfer of Business are referred to as the "**Transferring HCB Employees**"). Transferring HCB Employees who validly object to the transfer of their employment relationship to HCBCo pursuant to Section 613a paragraph 6 BGB are herein referred to as ("**Objecting HCB Employees**"). This will also include the Pension Commitments of Henkel KGaA within the meaning of the German Company Pensions Improvement Act (*Gesetz zur Verbesserung der betrieblichen Altersversorgung*, BetrAVG). Henkel KGaA will engage an external pension provider to handle part of the Pension Commitments in the form of pension scheme, pension fund and direct insurance commitments ("**External Pension Commitments**"). Insofar as External Pension Commitments exist in respect of the Transferring HCB Employees and Objecting HCB Employees, Henkel KGaA and HCBCo establish in § 18(5) of the Hive-Down Agreement an Agreed Trusteeship under the further terms of this Agreement in relation to the relevant legal positions of Henkel KGaA in respect of the

external pension providers listed in Annex 18(5).a (collectively the "**External Pension Providers**"; individually in each case an "**External Pension Provider**").

(3) With regard to the further structure of the rights and obligations in relation to this trust relationship, Henkel KGaA and HCBCo (Henkel KGaA and HCBCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

Annex 18(5).b – Agreed Trusteeship in Respect of HCB External Pension Commitments

§ 1
Trust Relationship

(1) The object of this Agreement between Henkel KGaA and HCBCo ("**Contracting Parties**") are,

(a) pursuant to § 18(5) of the Hive-Down Agreement, all legal positions of Henkel KGaA in respect of the External Pension Providers in relation to the External Pension Commitments *vis-à-vis* Transferring HCB Employees and Objecting HCB Employees, and

(b) the new legal positions established pursuant to § 1(3) of this Agreement that are included in this trust relationship in respect of External Pension Commitments

(all existing and new External Pension Commitments covered by this Agreement are referred to as the "**HCB External Pension Commitments**", and the legal positions of Henkel KGaA in respect of the External Pension Commitments are referred to collectively as the "**Legal Positions in Respect of the HCB External Pension Commitments**").

(2) Henkel KGaA undertakes, with effect from the Closing Date and with economic effect as of the Hive-Down Effective Date, to hold in trust the Legal Positions in Respect of the HCB External Pension Commitments within the framework of the statutory provisions exclusively for, in the sole interest of, for the account of and in the name of HCBCo. In particular, Henkel KGaA will not have the right to transfer, assign, pledge, encumber, surrender or otherwise dispose of the Legal Positions in Respect of the HCB External Pension Commitments without the prior consent of HCBCo.

(3) HCBCo will be entitled at any time, by way of written notification to Henkel KGaA, to extend the trust relationship established under this Agreement to include additional legal positions in respect of Pension Commitments that are made through a pension scheme, pension fund and/or direct insurance commitments via an External Pension Provider or other pension provider and are attributable to the HCB Business Unit ("**Additional Pension Commitments**"). This applies in particular to legal positions in respect of Additional Pension Commitments that are accrued for the benefit of employees who were hired after the Closing Date and who receive pension scheme, pension fund and/or direct insurance commitments (collectively with the Transferring HCB Employees within the meaning of § 18(1) of the Hive-Down Agreement and the Objecting HCB Employees, the "**Entitled Beneficiaries**"). All such additional legal positions in respect of the Additional Pension Commitments will be considered to be legal positions in

respect of the External Pension Commitments within the meaning of this trust relationship as from the time of instruction by HCBCo.

(4) The Contracting Parties agree that HCBCo, during the course of the fiduciary management by Henkel KGaA, will have the same economic rights as a holder of full rights in relation to the Legal Positions in Respect of the HCB External Pension Commitments, and that Henkel KGaA will not be granted, even partially, the status of economic owner. The Legal Positions in Respect of the HCB External Pension Commitments will be fully attributable to HCBCo for tax purposes.

§ 2
Rights and Obligations of Henkel KGaA

(1) Henkel KGaA will be obligated to comply with all instructions of HCBCo in relation to the Legal Positions in Respect of the HCB External Pension Commitments and to provide HCBCo upon request with all information related to the Legal Positions in Respect of the HCB External Pension Commitments. If no instruction is given despite a request for instruction or if – in exceptional circumstances – it is no longer possible to obtain instruction in good time, Henkel KGaA will be entitled to make a decision about the matter in question itself using its due professional discretion. It must inform HCBCo immediately of such independent action. In all other respects, Section 665 BGB will apply *mutatis mutandis*.

(2) Henkel KGaA must apply the due diligence of a properly acting trustee when exercising and performing all rights and obligations and must act in the interest of HCBCo.

(3) Henkel KGaA will be obligated to fulfill and comply with all statutory and contractual obligations that exist in connection with the HCB External Pension Commitments in respect of the Entitled Beneficiaries or the External Pension Provider. In particular, Henkel KGaA will continue to pay the insurance premiums and contributions in respect of the HCB External Pension Commitments to the External Pension Provider and will do so such that the Legal Positions in Respect of the HCB External Pension Commitments can be put to best economic use.

(4) Henkel KGaA will be obligated and entitled to enforce the Legal Positions in Respect of the HCB External Pension Commitments only if HCBCo has given an express instruction to this effect or has given its consent. The express instruction to enforce the Legal Positions in Respect of the HCB External Pension Commitments may also be issued to Henkel KGaA in general and in advance. Henkel KGaA must enforce the Legal Positions in Respect of the HCB External Pension Commitments in the best

interest of and for the account of HCBCo and according to its instructions. In so doing, it must inform HCBCo of all material aspects of the enforcement and – where necessary – request HCBCo to issue an instruction or grant its consent. If Henkel KGaA believes that legal action is necessary, it must first inform HCBCo and must not take any action without its consent.

(5) Any payments that Henkel KGaA receives in connection with the Legal Positions in Respect of the HCB External Pension Commitments and that are economically due to Henkel KGaA rather than the Entitled Beneficiaries owing to Henkel KGaA's position as policy holder or fund company will be payable exclusively to HCBCo in the relationship between the Contracting Parties.

§ 3
Rights and Obligations of HCBCo

(1) HCBCo has the exclusive right to use and exploit the Legal Positions in Respect of the HCB External Pension Commitments in any legally and contractually permitted manner.

(2) HCBCo will be obligated to comply with all contractual and statutory provisions in relation to the Legal Positions in Respect of the HCB External Pension Commitments when exercising its rights and carrying out its obligations under this Agreement, and in particular also when issuing instructions.

(3) HCBCo will be obligated to support Henkel KGaA with the fulfillment of all statutory or contractual obligations arising from the HCB External Pension Commitments in respect of the Entitled Beneficiaries or the External Pension Provider. During the term of this Agreement, HCBCo will reimburse Henkel KGaA for all insurance premiums and contributions that Henkel KGaA has paid to the External Pension Provider in respect of the HCB External Pension Commitments.

(4) Insofar as the Entitled Beneficiaries demand the provision of the benefits promised under the HCB External Pension Commitments directly from Henkel KGaA, HCBCo will be obligated to indemnify Henkel KGaA against any claims.

(5) HCBCo will be entitled to request from Henkel KGaA at any time the termination of any activities of Henkel KGaA in relation to the Legal Positions in Respect of the HCB External Pension Commitments and/or to initiate the establishment/transfer of the Legal Positions in Respect of the HCB External Pension Commitments, provided that this complies with statutory or contractual provisions.

§ 4
Costs

(1) Henkel KGaA will be reimbursed by HCBCo for all costs and expenses incurred by Henkel KGaA in connection with the proper fulfillment of its obligations under this Agreement. HCBCo must indemnify Henkel KGaA against all liabilities that Henkel KGaA incurs in the course of the proper performance of this Agreement. Henkel KGaA will be entitled to demand reasonable advance payments from HCBCo to cover the costs and expenses incurred by Henkel KGaA.

(2) At regular intervals, at least once a year as a minimum, Henkel KGaA will provide HCBCo with a statement of all costs incurred by Henkel KGaA in the course of the performance of its obligations under this Agreement. Following receipt of the statement, HCBCo will be obligated to settle within 30 (thirty) days the amount due via the clearing account of HCBCo, which is managed within the scope of the Group-internal cash management system at Henkel KGaA, or by making a payment into an account to be specified by Henkel KGaA. All settlement payments must be made without deduction of current or future taxes.

§ 5
Term, Termination and Other Provisions

(1) This Agreement will enter into effect on the Closing Date of the Hive-Down Agreement and with retroactive economic effect as of the Hive-Down Effective Date and is concluded for an indefinite period of time.

(2) The Agreement may be terminated by either Contracting Party in writing with six months' notice (*ordentliche Kündigung*) to the end of the month without giving reasons.

(3) The right to terminate without notice for good cause (*fristlose Kündigung aus wichtigem Grund*) by written declaration to the other Contracting Party will remain unaffected.

(4) When this Agreement ends, all rights and obligations of the Contracting Parties under this Agreement will cease unless expressly agreed otherwise between the Contracting Parties. At the time when the Agreement comes to an end, the Legal Positions in Respect of the HCB External Pension Commitments will be transferred to HCBCo insofar as this is necessary and if the Contracting Parties and, where necessary, the respective Entitled Beneficiary have agreed to such a transfer. The Contracting Parties will take the necessary steps to facilitate the transfer. If the transfer requires the consent of the External Pension Provider or a mutual agreement, the Contracting Parties will obtain

such consent and/or conclude such agreement. If a transfer is not possible, for instance due to the absence of consent, or is otherwise not reasonably feasible taking into account the interests of the Contracting Parties, Henkel KGaA will ensure that HCBCo is placed in the same position as if a corresponding agreement had been concluded, namely by working toward the attainment of policyholder status and fund company status.

(5) Insofar as terms are not separately defined in this Agreement, they will have the meaning ascribed to them within the framework of the Hive-Down Agreement.

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Annex 19(1) – HCB Litigation and Legal Proceedings

Case number according to the Henkel KGaA contract database "LCM eFiles":

No.	eFile-Number	Country
1.	58121/2025	Poland
2.	58122/2025	Poland
3.	58123/2025	Poland
4.	58133/2025	USA
5.	58134/2025	USA
6.	58135/2025	USA
7.	58136/2025	USA
8.	58137/2025	India
9.	58138/2025	Egypt
10.	58140/2025	Egypt
11.	58141/2025	Germany
12.	58477/2026	Turkey
13.	58478/2026	Algeria
14.	58479/2026	Poland
15.	58480/2026	Tunisia

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Annex 23(1) – HAT Shareholdings to be Hived Down

Annex 23(1) – HAT Shareholdings to be Hived Down

As of 26 Jan 2026

No.	Company	Registered office	Register court	Commercial register number	Henkel KGaA shareholding in %	Detailed description of shares in non-100% holdings, e.g., specification of share numbers or the nominal value of the share
1.	CHEMPHAR Handels- und Exportgesellschaft mbH	Hamburg	Local Court (*Amtsgericht*) Hamburg	HRB 91599	100%	
2.	Sonderhoff Holding GmbH	Cologne	Local Court (*Amtsgericht*) Cologne	HRB 34734	88,1427%	• Share number 7 • Nominal value EUR 4.200.000,00

Annex 23(2) – HAT Inter-Company Agreements to be Hived Down

As of 26 Jan 2026

No	ICERTIS Contract number	Contracting parties	Contract name/subject matter	Date of conclusion of contract/last amended on	Date of entry in the commercial register (Date & Company)
1.	854945 LCM-186393	CHEMPHAR Handels- und Exportgesellschaft mbH and Henkel AG & Co. KGaA	Domination- and profit and loss transfer agreement	• Agreement concluded: 16/18 Apr 1991 • Last amendment: 9 Dec 2010	• Conclusion: 2 Jan 1992 • Last amendment: 6 July 2011 • Company: CHEMPHAR Handels- und Exportgesellschaft mbH

Annex 24(1)(a).a – Agreement on HAT Qualified Right of Use at Düsseldorf-Holthausen

Usage Agreement
HAT Qualified Right of Use at Düsseldorf-Holthausen

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under registration number HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Adhesive Technologies GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under registration number HRB 91827 ("**HATCo**")

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Preamble

(1) The operating activities of the business units "Henkel Consumer Brands" ("**HCB Business Unit**") and "Henkel Adhesive Technologies" ("**HAT Business Unit**"), which are conducted by Henkel KGaA directly, are each to be transferred to a business unit-specific company. In this context, as a first step, the HCB Business Unit and the HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries in accordance with Section 123 para. 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*) (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register record of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by way of a business lease within the meaning of Section 292 para. 1 no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**").

(2) In § 24(1)(a) of the Hive-Down Agreement and in accordance with this Agreement, Henkel KGaA grants HATCo a permanent and – unless provided otherwise – unrestricted and exclusive qualified right of use that cannot be revoked by ordinary termination ("**Qualified Right of Use**") to the site plots/site subplots of the Düsseldorf-Holthausen site of Henkel KGaA that are specified on the site plan attached as **Annex 24(1)(a).b** to the Hive-Down Agreement ("**HAT Subplots at Düsseldorf-Holthausen**"). Through the Qualified Right of Use, the Beneficial Ownership of the HAT Subplots at Düsseldorf-Holthausen is transferred to HATCo.

(3) With regard to the further terms of the rights and obligations in relation to the HAT Subplots at Düsseldorf-Holthausen, Henkel KGaA and HATCo (Henkel KGaA and HATCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

§ 1
Transfer of Use

(1) In accordance with § 24(1)(a) of the Hive-Down Agreement, Henkel KGaA grants HATCo the exclusive and unrestricted use of the HAT Subplots at Düsseldorf-Holthausen, including (i) all essential components within the meaning of Section 94 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**"), in particular buildings and facilities, insofar as these are not Central Infrastructure as defined in § 1(6) of this Agreement and (ii) all associated rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights *in rem*, as well as corresponding obligations *in rem* related to the property. The Qualified Right of Use also includes the structural installations and infrastructure listed in Annex 24(1)(a)(ii) of the Hive-Down Agreement, each including (i) their essential components within the meaning of Section 94 para. 2 BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity, water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure as well as pressure, working and control air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure within the meaning of § 1(6) of this Agreement. Accessories within the meaning of Section 97 BGB on the HAT Subplots at Düsseldorf-Holthausen (the "**Accessories**") are not subject to the Qualified Right of Use unless otherwise specified in the preceding sentence. Any leases with third parties on the HAT Subplots at Düsseldorf-Holthausen will remain unaffected by the granting of the Qualified Right of Use; the tenancies will be continued by HATCo.

(2) Ownership, rights of use and encumbrances relating to the HAT Subplots at Düsseldorf-Holthausen will be transferred to HATCo on the Closing Date with economic effect as of the Hive-Down Effective Date. As of the Closing Date, HATCo will assume all rights and obligations associated with the HAT Subplots at Düsseldorf-Holthausen, in particular all obligations under public law, with economic effect as of the Hive-Down Effective Date. Any transfer of use, including partial transfer, of the HAT Subplots at Düsseldorf-Holthausen to third parties, regardless of whether this is done for a fee or free of charge, will remain unaffected by this Agreement. HATCo is entitled to use, operate and maintain the HAT Subplots at Düsseldorf-Holthausen attributable to HATCo, including the existing buildings and facilities, provided that these are not Central Infrastructure, in their entirety and to the exclusion of Henkel KGaA, and to

take all measures necessary for proper operation, including structural alterations (subject to the provisions of § 10 of this Agreement).

(3) Any change or significant expansion of the previous use of the HAT Subplots at Düsseldorf-Holthausen within the existing site subplots requires the prior written consent of Henkel KGaA, which it may only refuse for good cause. § 10(2) of this Agreement remains unaffected.

(4) The obligation to ensure general public safety with regard to the HAT Subplots at Düsseldorf-Holthausen will be borne solely by HATCo from the Closing Date.

(5) HATCo shall assume all obligations under public law as the operator of the HAT Subplots at Düsseldorf-Holthausen on the Closing Date with retroactive economic effect as of the Hive-Down Effective Date.

(6) The transfer of use does not include Central Infrastructure within the meaning of § 24(1)(b) of the Hive-Down Agreement located on the HAT Subplots at Düsseldorf-Holthausen ("**Central Infrastructure**"). The sole legal and beneficial ownership in the Central Infrastructure remains with Henkel KGaA. As the owner, Henkel KGaA shall be entitled to utilize the Central Infrastructure as it sees fit, in particular to operate, use, expand or dismantle it. With the consent of HATCo, Henkel KGaA will also be entitled to construct new Central Infrastructure on the HAT Subplots at Düsseldorf-Holthausen. HATCo may only refuse its consent for good cause. Henkel KGaA shall bear all the costs associated with the operation, maintenance, reconstruction, expansion or dismantling of the Central Infrastructure. This also includes, in particular, the general public safety obligations associated with the Central Infrastructure.

(7) The HAT Subplots at Düsseldorf-Holthausen, including

(a) all essential components within the meaning of Section 94 BGB, in particular buildings and facilities, insofar as these are not Central Infrastructure,

(b) all associated rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights *in rem*, as well as corresponding obligations *in rem* related to the property, and

(c) the structural installations and infrastructure listed in Annex 24(1)(a)(ii) of the Hive-Down Agreement, each including (i) their essential components within the meaning of Section 94 para. 2 BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity,

water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure as well as pressure, working control air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure,

are to be fully assigned to HATCo under commercial and tax law and will be accounted for by HATCo under commercial and tax law.

§ 2
Start of the Qualified Right of Use

Use will be granted on the Closing Date with retroactive economic effect as of the Hive-Down Effective Date.

§ 3
Consideration

The right of use is granted within the context of the Hive-Down in return for the granting of shares in HATCo as specified in § 49(1) of the Hive-Down Agreement. HATCo owes no further consideration for the transfer of use.

§ 4
Rights of Way for Access to the HAT Subplots at Düsseldorf-Holthausen

(1) HATCo and employees attributable to it are entitled to use all paths and routes, both those that exist now and those that will be created in the future, on the Düsseldorf-Holthausen site that are owned by Henkel KGaA to access the HAT Subplots at Düsseldorf-Holthausen, as long as the usage has not been temporarily or permanently prohibited, for example by means of signage or barriers. This includes, in accordance with the more detailed provisions of § 4(2) of this Agreement, the right to use all suitable access routes on foot, by bicycle and by motor vehicles of all kinds as paths and access routes to and from the HAT Subplots at Düsseldorf-Holthausen, as well as the right to grant authorized tenants, visitors and other users the right to use the paths and routes to the extent necessary. Henkel KGaA may specify certain transport routes as access routes

and certain modes of transportation, taking into account the interests of HATCo. This does not affect Henkel KGaA's right of way as the owner.

(2) Henkel KGaA is entitled to reasonably restrict for objective reasons the type or number of motor vehicles entering or parked on the Düsseldorf-Holthausen site by HATCo or its employees, agents, suppliers, authorized tenants, visitors and other users. Objective reasons are deemed to exist in particular if the restriction is necessary to avert dangers or maintain the security of the Düsseldorf-Holthausen site, to avoid capacity bottlenecks with regard to the available parking spaces, to comply with legal requirements or official orders, or to maintain orderly operations.

(3) As the owner, Henkel KGaA is obligated to permanently maintain and keep in good condition the transport connections it has built and for which it is responsible in the HAT Subplots at Düsseldorf-Holthausen. In this respect, Henkel KGaA is solely responsible for making this transport connection and the access to the HAT Subplots at Düsseldorf-Holthausen made available for use safe for persons and vehicles.

§ 5
Site Fence and Site Entry Points

(1) All parts of the fence that shield the entire site or the Düsseldorf-Holthausen Chemical Park from the outside ("**Site Fence**") and are located on the HAT Subplots at Düsseldorf-Holthausen are not part of this Qualified Right of Use because they constitute Central Infrastructure. In order to ensure the uniform design, maintenance, upkeep and renewal of the Site Fence for the security of the entire site, Henkel KGaA as site operator shall bear sole responsibility for the aforementioned measures. Henkel KGaA, employees attributable to it and third parties commissioned by it have the right to enter and drive on the HAT Subplots at Düsseldorf-Holthausen at any time in order to monitor the integrity of the Site Fence and to carry out any necessary work for the maintenance, repair or renewal of the Site Fence.

(2) Site entry points and associated facilities (in particular access gates, turnstile systems, reception buildings, gatehouses, and weighing and inspection facilities) ("**Site Entry Points**") located on the HAT Subplots at Düsseldorf-Holthausen are not part of this Qualified Right of Use because they constitute Central Infrastructure. HATCo is not entitled to create its own Site Entry Points. It is entitled to use the Site Entry Points

operated by Henkel KGaA within the scope of the terms of use to be specified by Henkel KGaA.

(3) The costs of managing and maintaining the Site Fence and Site Entry Points will be borne by HATCo on a *pro rata* basis. The proportion of the costs to be borne by HATCo will be determined *pro rata* based on the number of employees employed by HATCo on the site or in the Düsseldorf-Holthausen Chemical Park in relation to the total number of employees employed by Henkel KGaA and other users on the site or in the Düsseldorf-Holthausen Chemical Park.

§ 6
Rights of Way in Favor of Henkel KGaA

(1) HATCo authorizes Henkel KGaA and the employees attributable to it to use the HAT Subplots at Düsseldorf-Holthausen for the purpose of establishing and maintaining adequate transport connections between the subplots of the Henkel KGaA site in Düsseldorf-Holthausen that are not part of the Hive-Down Assets within the meaning of the Hive-Down Agreement ("**Henkel KGaA Subplots at Düsseldorf-Holthausen**") and the public access roads. This includes the right to use all suitable access routes on foot, by bicycle and by motor vehicles of all kinds as paths and access routes to and from the subplots, as well as the right to grant authorized tenants, visitors and other users the right to use the paths and routes to the extent necessary. This does not affect HATCo's right of way.

(2) As the beneficial owner, HATCo is obligated to permanently maintain and keep in good condition the transport connections to the Henkel KGaA Subplots at Düsseldorf-Holthausen for which it is responsible, unless the Contracting Parties agree otherwise. In this respect, HATCo is solely responsible for making this transport connection and

the access to the Henkel KGaA Subplots at Düsseldorf-Holthausen safe for persons and vehicles.

(3) HATCo authorizes Henkel KGaA to use without restriction the rail and track facilities located on the HAT Subplots at Düsseldorf-Holthausen via the industrial railway operated by Henkel KGaA at the Düsseldorf Holthausen site.

§ 7
Rights to Lines and Conduits for the Supply of the Henkel KGaA Sub-plots at Düsseldorf-Holthausen with Utility Services

(1) Henkel KGaA is entitled to lay, own, use, maintain and, where appropriate, replace at its own expense all lines and conduits located on the HAT Subplots at Düsseldorf-Holthausen as well as on (sub)plots of other site users of the Düsseldorf-Holthausen Chemical Park that are required to supply utilities to and dispose of waste from the Henkel KGaA Subplots at Düsseldorf-Holthausen (in particular sewerage, electricity, water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure, as well as pressure, working and control-air and exhaust air infrastructure), including the associated technically appropriate equipment (in particular inspection chambers, shut-off valves and the like).

(2) Henkel KGaA, the employees attributable to it and employees of companies commissioned by Henkel KGaA are authorized to enter, drive on and excavate the HAT Subplots at Düsseldorf-Holthausen for the purpose of laying, maintaining, repairing and, if necessary, replacing these lines and conduits. After completion of the construction work, the original condition must be restored at the expense of Henkel KGaA.

§ 8
Right of Access of Henkel KGaA

Henkel KGaA, the employees attributable to it and employees of companies commissioned by Henkel KGaA are authorized to enter the HAT Subplots at Düsseldorf-Holthausen after prior consultation with HATCo, insofar as this is necessary for important reasons (in particular existing statutory obligations, repairs to infrastructure). The right of access in § 6(1) and § 7(2) of this Agreement remain unaffected.

§ 9
Maintenance and Modification of Structural Installations

(1) The maintenance of the buildings and structural installations on the HAT Subplots at Düsseldorf-Holthausen that are subject to the Qualified Right of Use is the sole responsibility of HATCo at its own expense.

(2) The supply and disposal lines and conduits leading to the HAT Subplots at Düsseldorf-Holthausen are part of the overall line and conduit network of the Düsseldorf-Holthausen site. HATCo is responsible for the supply and disposal lines and conduits from the transfer stations into the respective buildings and installations, or from the point of entry into the building if there are no transfer stations. Henkel KGaA is obligated to inspect at its own expense the lines and conduits up to the transfer stations in the respective buildings and installations, or up to the point of entry into the building if there are no transfer stations, and to maintain and repair them if necessary.

(3) In accordance with the principles of proper business management, HATCo is entitled to modify the buildings and structural installations made available for use and to take all measures necessary for rationalization, in particular to shut down, demolish or abandon individual buildings or structural installations. Measures of significant economic importance, in particular the demolition of buildings or the permanent closure of installations, require the consent of Henkel KGaA. Henkel KGaA may only refuse its consent for good cause.

§ 10
Investments

(1) Decisions on replacement and expansion investments on the HAT Subplots at Düsseldorf-Holthausen will be made by HATCo. These will be made by HATCo in accordance with the principles of proper business management.

(2) Henkel KGaA's consent is required to construct new buildings and make any significant structural alterations to existing buildings that require notification to or approval by the authorities. Henkel KGaA may only refuse its consent for good cause. § 1(3) of this Agreement remains unaffected.

(3) HATCo will make all replacement and expansion investments in its own name and on its own account. If the items acquired as a result of the investments qualify as essential components of a piece of land or building belonging to Henkel KGaA within the

meaning of Section 94 BGB, the Qualified Right of Use established in § 1 of this Agreement will continue to apply to these items.

(4) Should replacement and expansion investments or the maintenance of or changes to structural installations within the meaning of § 9 of this Usage Agreement necessitate the conversion or new construction of Central Infrastructure, HATCo shall bear the costs of such conversion or new construction.

§ 11
Insurance Cover, Insurance Benefits

(1) HATCo is obligated to maintain insurance coverage for the HAT Subplots at Düsseldorf-Holthausen at its own expense in accordance with proper management practices. The Contracting Parties may agree to include HATCo in the existing insurance framework agreements with Henkel KGaA in return for reimbursement of the *pro rata* costs.

(2) Insurance benefits provided on the basis of the existing insurance coverage for the HAT Subplots at Düsseldorf-Holthausen are payable to HATCo.

§ 12
Reconstruction

(1) If the buildings or structures on the HAT Subplots at Düsseldorf-Holthausen made available to HATCo for use are destroyed in whole or in part, HATCo shall be obligated, at a minimum, to remove the ruins no later than upon termination of this Usage Agreement and to restore the site to a proper condition.

(2) HATCo shall decide on the timing, nature and scope of any reconstruction work with the consent of Henkel KGaA.

§ 13
Condition of the Items Used, Warranty Rights

Henkel KGaA makes the HAT Subplots at Düsseldorf-Holthausen available to HATCo for use in the condition they are in at the beginning of the transfer of use. The condition is known to HATCo, which considers it to be in good order and fit for purpose. Henkel KGaA is hereby excluded from liability for any material defects and/or defects of title.

§ 14
Operating Costs, Charges Under Public Law

(1) All ongoing operating costs incurred in connection with the HAT Subplots at Düsseldorf-Holthausen, in particular for heating, electricity, gas and water supply, road cleaning fees, land drainage, waste collection, inspections required under public law and all similar expenses, as well as any charges, taxes, levies and contributions under public law incurred will be borne by HATCo as from the Hive-Down Effective Date.

(2) HATCo undertakes to indemnify Henkel KGaA against any claims by third parties or authorities in connection with the bearing of costs and expenses pursuant to § 14(1) of this Agreement, regardless of the legal basis for such claims, and to assume all ongoing installment payments incurred for the HAT Subplots at Düsseldorf-Holthausen.

(3) Insofar as levies or operating costs are paid by Henkel KGaA for the entire site in Düsseldorf-Holthausen, including the HAT Subplots at Düsseldorf-Holthausen, HATCo shall reimburse the levies or operating costs *pro rata* on the basis of the proportion of the size of the HAT Subplots at Düsseldorf-Holthausen to the size of the entire Düsseldorf-Holthausen site.

(4) Claims for reimbursement and obligations to make additional payments for levies or operating costs attributable to the HAT Subplots at Düsseldorf-Holthausen and relating to the period up to the Hive-Down Effective Date will be due to or borne by Henkel KGaA.

§ 15
Indemnification

HATCo undertakes to indemnify Henkel KGaA in relation to the HAT Subplots at Düsseldorf-Holthausen against claims by third parties on the basis of any obligations under private or public law, as well as any subsequent claims, regardless of whether they were incurred before or after the Closing Date, and to bear any costs and expenses incurred in this context, in particular for hazard response or for remediation. § 32(2)(i) of the Hive-Down Agreement remains unaffected.

§ 16
Projects Exceeding Site Boundaries

Insofar as planned projects extend beyond the property boundaries of the HAT Subplots at Düsseldorf-Holthausen and also affect the Henkel KGaA Subplots at Düsseldorf-Holthausen

("**Projects Exceeding Site Boundaries**"), the Contracting Parties shall cooperate to the extent necessary. In particular, the Contracting Parties undertake to perform the measures necessary for the implementation of the Projects Exceeding Site Boundaries and to make any necessary declarations, including to third parties. Henkel KGaA's consent is required for the implementation of Projects Exceeding Site Boundaries.

§ 17
Transfer of Use to Third Parties

(1) The short- or long-term transfer (against payment or free of charge), assignment (including partial assignment) of a Qualified Right of Use to third parties, and any disposition by HATCo of the rights granted to HATCo under this Agreement, in particular by way of transfer or encumbrance, require the prior consent of Henkel KGaA. Henkel KGaA may only refuse its consent for good cause.

(2) Henkel KGaA hereby agrees to any transfer, lease and/or other transfer of use to third parties affiliated with HATCo or its successor(s) under corporate law within the meaning of Section 15 AktG. However, HATCo is obligated to inform Henkel KGaA (for the attention of the head of the legal department) in writing in advance in all cases.

§ 18
Damage

The Contracting Parties are each obligated to remedy any damage arising from the exercise of their rights under this Agreement– unless such damage is due to the sole fault of the other Contracting Party – without delay and regardless of fault or, if this is not possible, to compensate for such damage in money.

§ 19
Duty to Tolerate

The Contracting Parties are mutually obligated to tolerate all emissions and other disturbances arising as a result of the business operations of the other Contracting Party, provided that the nature and scope of these are attributable to the ordinary course of business.

§ 20
Right to Information

The Contracting Parties are mutually obligated to provide each other with all information concerning the HAT Subplots at Düsseldorf-Holthausen that is necessary or expedient for their respective business operations.

§ 21
Parking Spaces

Henkel KGaA will provide HATCo with the number of car parking spaces specified by the competent building authority in the building permits for structural installations on the HAT Subplots at Düsseldorf-Holthausen. The costs of maintaining and repairing the relevant parking spaces will be borne by HATCo.

§ 22
Legal Succession

All obligations under the law of obligations assumed from or in connection with the rights agreed above (including any ancillary obligations) will be imposed accordingly on any legal successors of the Contracting Parties. The legal successors will be obligated to pass on the obligations to be assumed in the same way.

§ 23
Term and Termination

(1) This Agreement is concluded for an indefinite period of time. The right to ordinary termination with notice (*ordentliche Kündigung*) is excluded.

(2) The right to terminate this Agreement without notice for good cause (*fristlose Kündigung aus wichtigem Grund*) by written declaration to the other Contracting Party remains unaffected; this termination may also be exercised with regard to specific, spatially separable site subplots of the HAT Subplots at Düsseldorf-Holthausen, in which case the Qualified Right of Use to the other site subplots remains unchanged. Insofar as Henkel KGaA exercises its right to terminate this Agreement without notice for good cause, it shall pay HATCo reasonable compensation in the amount of the

market value at the time of termination of the site plots affected by the termination, including

(a) all essential components within the meaning of Section 94 BGB, in particular buildings and facilities, provided that they are not Central Infrastructure,

(b) all associated rights, in particular rights of way, rights to lines, conduits and tracks, rights arising from easements, rights of usufruct and other property rights *in rem*, as well as corresponding obligations *in rem* related to the property, and

(c) the structural installations and infrastructure listed in Annex 24(1)(a)(ii) of the Hive-Down Agreement, in each case including (i) their essential components within the meaning of Section 94 para. 2 BGB, and (ii) the supply infrastructure required exclusively for the supply of these structural installations and infrastructure and located within that structural installation (in particular sewerage, electricity, water (drinking water, demineralized water, service water, cooling tower water, waste water, recirculated water), telecommunications, steam, gas and nitrogen supply infrastructure as well as pressure, working and control air and exhaust air infrastructure), provided that the items and installations listed in (i) and (ii) are not Central Infrastructure.

(3) In the event of termination of the respective Qualified Right of Use, HATCo is obligated to return the land and buildings made available for use in a proper condition.

§ 24
Written Form

Modifications of and additions to this Agreement require the written form in order to be valid unless a more stringent form is required by law. This also applies to the cancellation, modification or waiver of § 24 of this Agreement.

§ 25
Definitions

Unless terms are separately defined in this Agreement, they have the meaning ascribed to them under the Hive-Down Agreement.

§ 26
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable, or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the economic purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

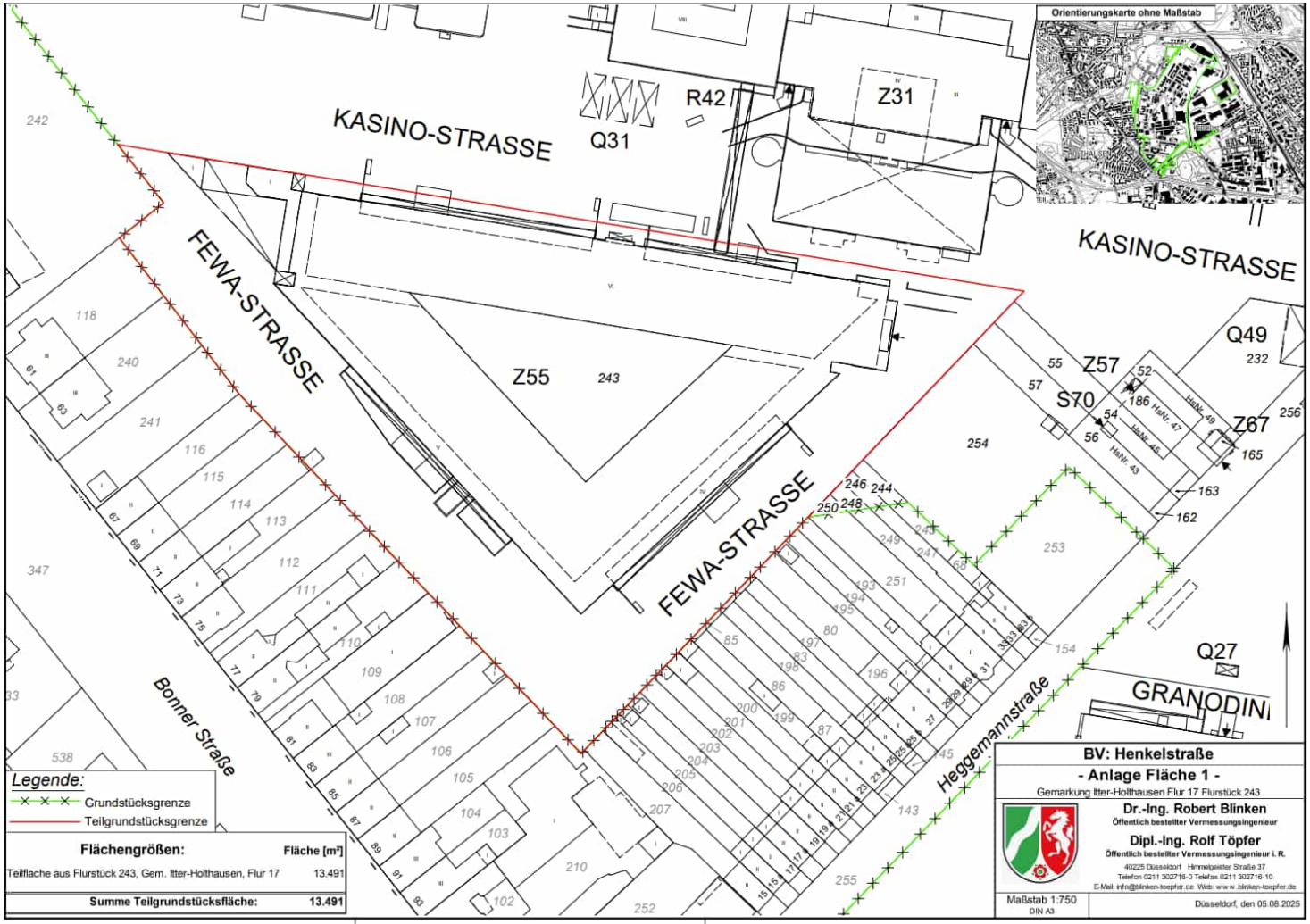
Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

No.	Designation of the right	Designation of the property	Land Registry and Land Register District or District	Land Registry Sheet	Parcel	Plot	Site Plan of the partial plot area
1	Transfer of beneficial ownership of the part of Parcel 243	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	8806	243	17	13,491 m² according to Site Plan no. 1
2	Transfer of beneficial ownership of the part of Parcel 243	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	8806	243	17	2,920 m² according to Site Plan no. 2
3	Transfer of beneficial ownership of the partial area of Parcels 186, 52, 54, 55, 56, 57, 243 and 254	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233 1233 1233 1233 1233 1233 1233 8806	186 52 54 55 56 57 254 243	17	126 m² from plot 186, 103 m² from plot 52, 127 m² from plot 54, 110 m² from plot 55, 127 m² from plot 56, 111 m² from plot 57, 201 m² from plot 243 and 96 m² from plot 254 according to Site Plan no.8
4	Transfer of beneficial ownership of the part of Parcel 100	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	100	2	30,392 m² according to Site Plan no. 6
5	Transfer of beneficial ownership of the part of Parcel 108	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	108	2	35,275 m² according to Site Plan no. 6
6	Transfer of beneficial ownership of the part of Parcel 194	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Itter-Holthausen	1233	194	15	1,109 m² according to Site Plan no. 5

7	Transfer of beneficial ownership of Parcel 225	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	225	1	54 m² according to Site Plan no. 6
8	Transfer of beneficial ownership of Parcel 226	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	226	1	1,563 m² according to Site Plan no. 6
9	Transfer of beneficial ownership of Parcel 227	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	227	1	27,530 m² according to Site Plan no. 6
11	Transfer of beneficial ownership of the part of Parcel 228	Henkelstraße 67, 40589 Düsseldorf	District Court Düsseldorf Benrath	3046	228	1	48,397 m² according to Site Plan no. 6

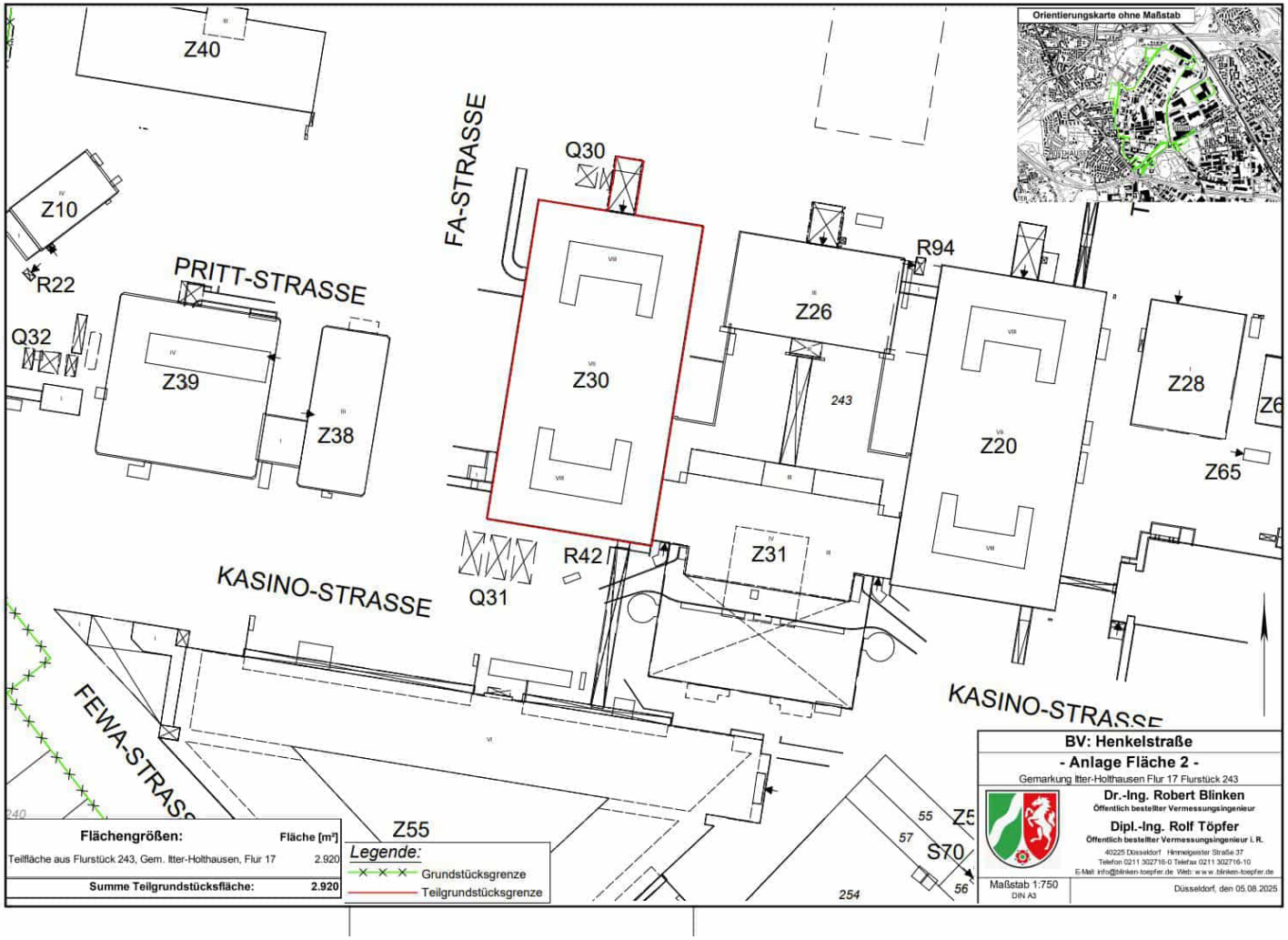
Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 1



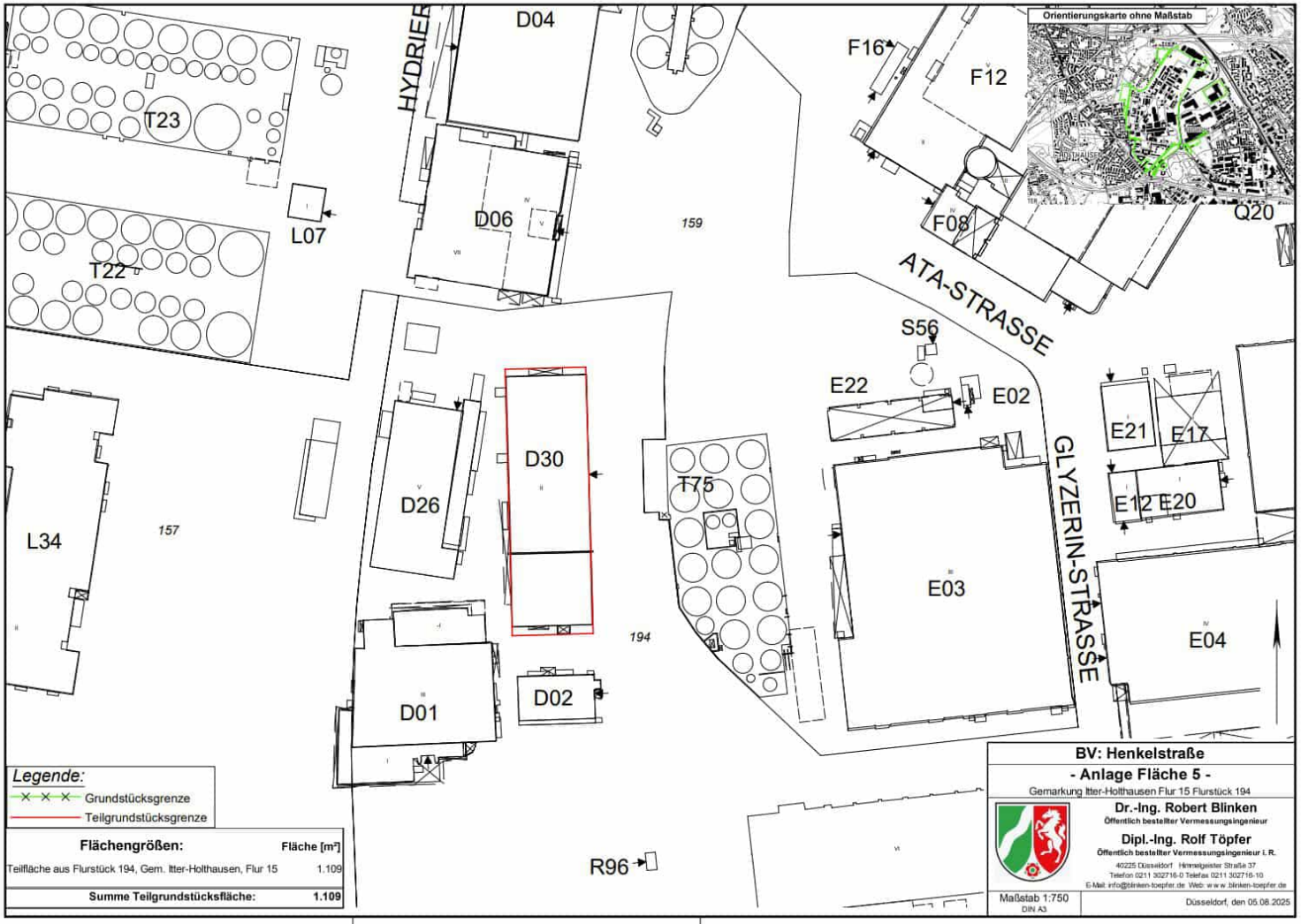
Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 2



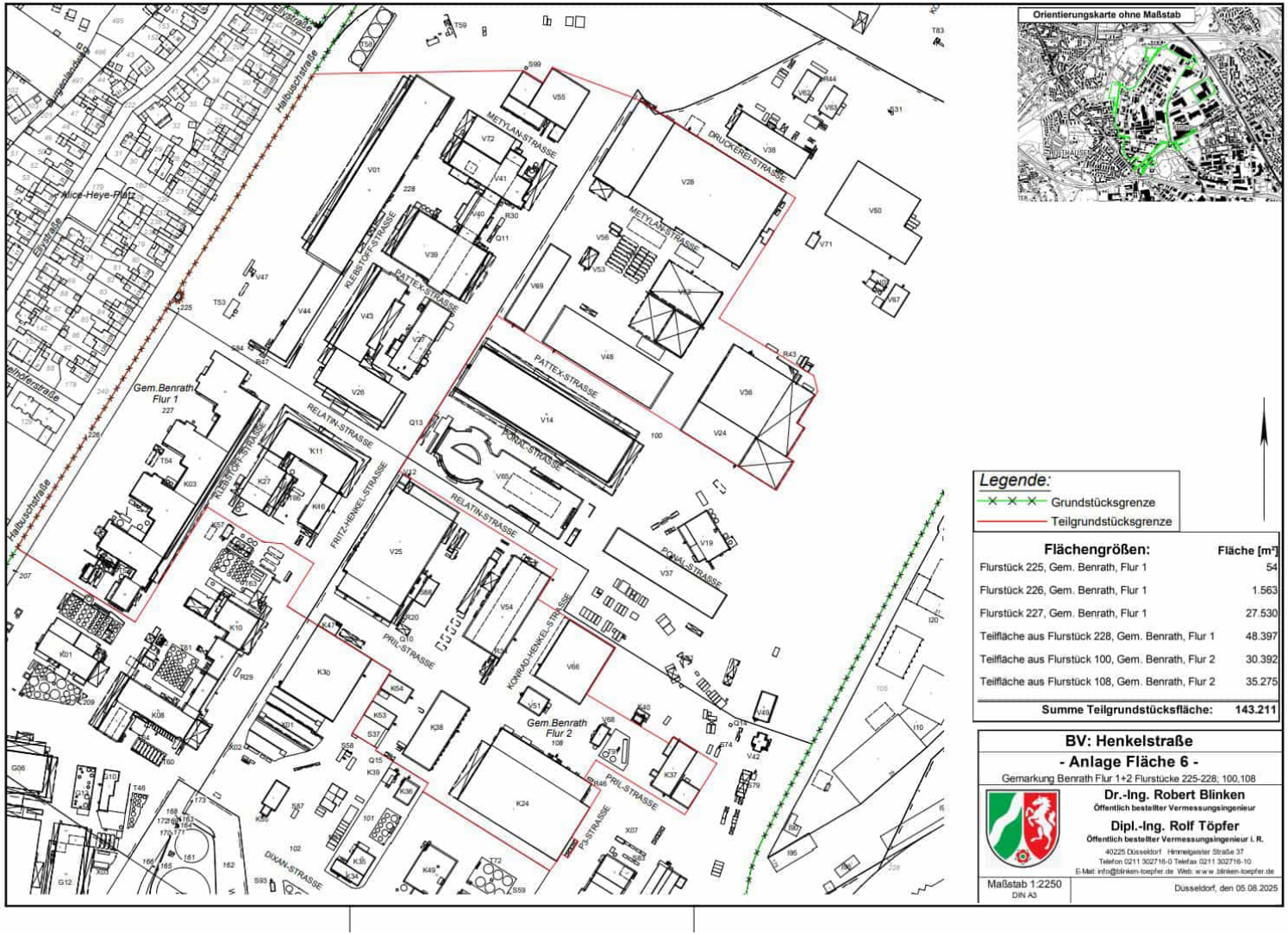
Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 5



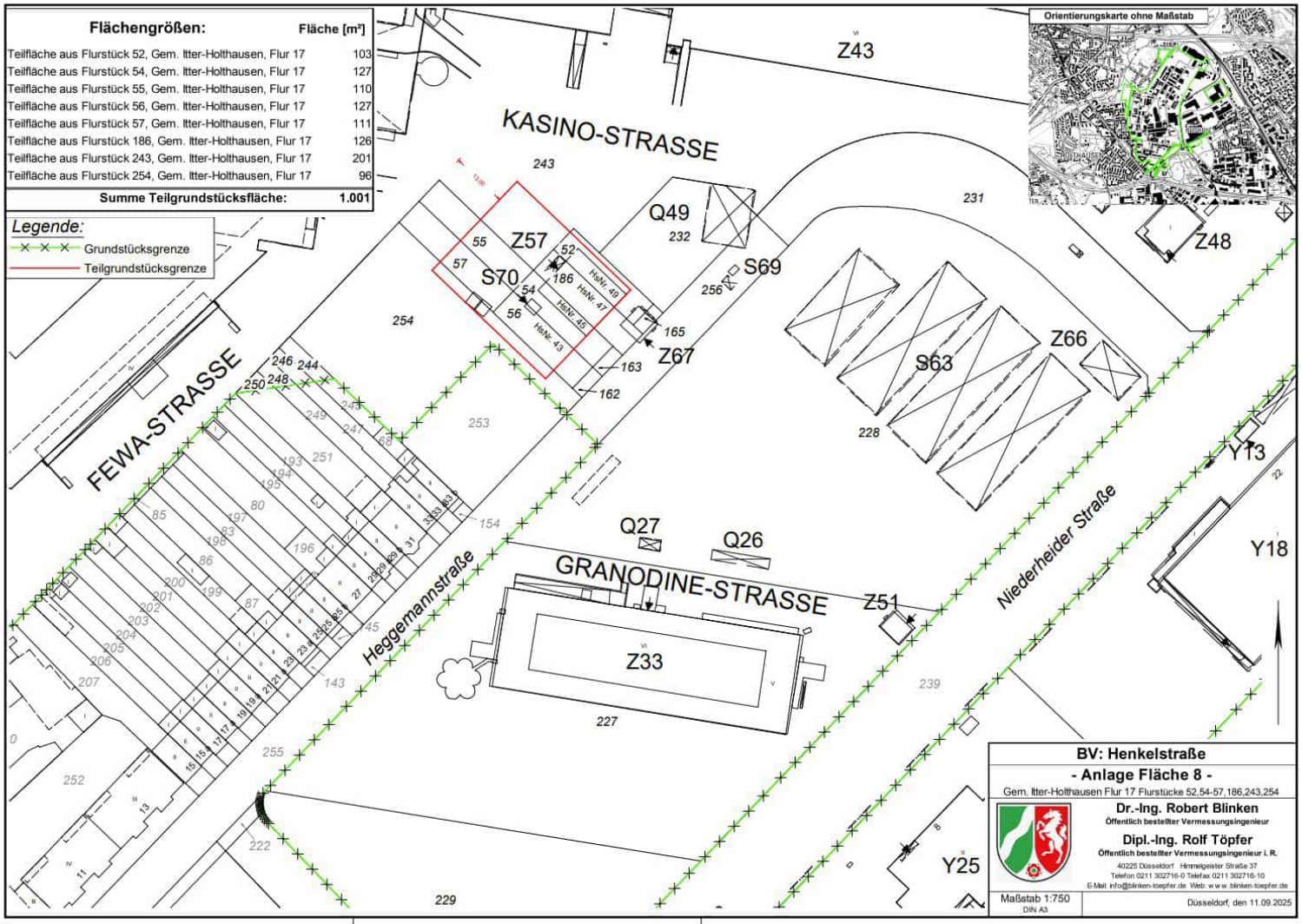
Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 6



Annex 24(1)(a).b – HAT Subplot at Düsseldorf-Holthausen to be Hived Down

Site Plan 8



Annex 24(1)(a)(ii) – HAT Buildings and Infrastructure to be Hived Down

No.	Buildings	U-R	Building designation
1	Z30	HS	Administration V
2	Z55	HS	Inspiration Center Düsseldorf
3	V40	AOE	Multi-purpose building
4	K03	AOE	MC system
5	V39	AOE	Pattex system and PUR system
6	K24	AOE	Hot Melt
7	V27	AOE	Rubber solvent adhesive
8	K11	HS	Multi-purpose building
9	V41	AOE	Dispersion processing and silo plant at V55
10	V26	AOE	Warehouse Solvents and Laboratory
11	D30	HS	Liofol and PSA Technical Center
12	V01	AOE	Bearing dispersion operation
13	V44	HS	Warehouse, laboratory and technical center
14	K16	HS	Office and workshop building
15	K27	HS	Production S
16	K37	HS	Barrel storage
17	K38	HS	Pipe workshop
18	K47	HS	Communication base
19	K53	HS	Warehouse
20	K54	HS	Warehouse
21	Q10	HS	Bicycle station
22	Q11	HS	Bicycle station

23	Q15	HS	Bicycle station
24	Q29	HS	Bicycle station
25	R20	HS	Smoking station
26	R30	HS	Smoking station
27	R34	HS	Smoking station
28	R47	HS	Smoking station
29	S37	HS	Gas Station Technical Operations
30	S68	HS	Warehouse EMR
31	S70	HS	Battery Mounts
32	S84	AOE	Ex - Storage containers
33	T52	AOE	Tank farm MC plant
34	T53	AOE	Tank Farm Wastewater Retention Adhesive
35	T54	AOE	Tank farm MC plant (former part of T52)
36	T66	AOE	Tank farm (underground)
37	T78	AOE	Tank farm, rubber production and solvent adhesives (underground)
38	T97	HS	Tank farm liquid nitrogen
39	V12	HS	Transformer and switching station
40	V24	AOE	Warehouse
41	V25	HS	Workshop and administration
42	V28	HS	Former printing house
43	V36	HS	Catalytic converter plant
44	V43	AOE	Pattex Plant/ Rubber Production/ Solvent Adhesives
45	V47	HS	Weigh house Ölbahnhof
46	V48	HS	Warehouse
47	V51	HS	Transformer Station Distributor North
48	V52	AOE	Barrel storage for flammable solvents

49	V53	AOE	Production building
50	V54	HS	Steel and apparatus construction
51	V55	AOE	Packaging and raw material storage
52	V56	AOE	Control room for T78
53	V66	AOE	Warehouse for Hot Melt
54	V68	HS	Air separation plant
55	V69	AOE	Storage tent
56	V72	AOE	Warehouse
57	Z57	HS	Battery Test Center
58	R54	HS	Smoking station

Annex 24(2)(a) – HAT Real Estate Owned by Henkel KGaA

No.	Designation of the property	Land Registry / District Court	Land Registry Volume	Land Registry Sheet	Land Registry District/ Municipal Area	Parcel	Lot	Area
1	Industrial and commercial area, Unten im Weyertchen	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	91/3	3	16,591 m²
2	Farmland under the Weyertchen	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	83	3	1,207 m²
3	Down in the Weyertchen building and open space	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	86	3	200 m²
4	Farmland down in the Weyertchen	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	88	3	2,055 m²
5	Industrial and commercial area, Unten im Weyertchen	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	94/1	3	2,083 m²
6	Weg, Collardinstraße	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	99/6	3	79 m²
7	Down in the Weyertchen, industrial and commercial area	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	99/7	3	31 m²
8	Down in the Weyertchen, industrial and commercial area	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	99/8	3	1,468 m²

9	Unland, upstairs in the hall	District Court of Dillenburg, Branch Herborn	n/a	1135	Schönbach	41	5	3,000 m²
10	Railway area, railway station	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	100/6	3	1,748 m²
11	Building and open space Erdbacher Straße 2	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	96/2	3	196 m²
12	Building and open space, agricultural area Erdbacher Straße 2	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	96/3	3	8,041 m²
13	Courtyard and building area, down in the Weyertchen	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	87	3	1,455 m²
14	Agricultural area, Unten im Weyertchen	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	82	3	2,380 m²
15	Building and open space, traffic area Collardinstraße	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	101/10	3	18,130 m²
16	Agricultural land, cattle meadow	District Court of Dillenburg, Branch Herborn	n/a	1085	Schönbach	55	5	1,798 m²
17	Company premises, Südfeldstraße 26	Hanover District Court	n/a	1365	Limmer	92/7	2	1,511 m²
18	Company premises, Sichelstraße 1	Hanover District Court	n/a	1365	Limmer	92/8	2	1,110 m²
19	Company premises, Sichelstraße 1	Hanover District Court	n/a	1365	Limmer	92/9	2	7,562 m²

20	Company premises, Holzrehre 31	Hanover District Court	n/a	1365	Limmer	107/8	2	18,602 m²
21	Company premises, Holzrehre, Sichelstraße 1	Hanover District Court	n/a	1365	Limmer	145/4	2	35,758 m²
22	Recreation area, Holzrehre	Hanover District Court	n/a	1365	Limmer	564/1	2	762 m²
23	Company premises, Sichelstraße 1	Hanover District Court	n/a	1365	Limmer	585/9	2	107 m²
24	Path Holzrehre	Hanover District Court	n/a	1365	Limmer	585/18	2	1,964 m²
25	Building and open space Im Fuchsloch 3	Mannheim District Court	n/a	27464	Heidelberg	3766/1	44.86/3	8,284 m²
26	Henkel-Teroson-Straße 28 Traffic area	Mannheim District Court	n/a	27464	Heidelberg	3811/4	n/a	3,944 m²
27	Building and open space Im Fuchsloch 5	Mannheim District Court	n/a	27464	Heidelberg	3763	44.86/3	14,347 m²
28	Building and open space In the foxhole	Mannheim District Court	n/a	27464	Heidelberg	3763/4	44.86/3	2,217 m²
29	Building and open space Henkel-Teroson-Straße 57, 59, 59/001, 61 Born parts on Flst. No. 3395	Mannheim District Court Municipality of Heidelberg	n/a	500	Heidelberg	3792	44.86/3	50,215 m²
30	Building and open space Henkel-Teroson-Straße	Mannheim District Court Municipality of Heidelberg	n/a	8596	Heidelberg	3769/17	44.86/4	522 m²
31	Building and open space Hugo-Stotz-Straße Kurpfalzring	Mannheim District Court Municipality of Heidelberg	n/a	93659	Heidelberg	3766/31	n/a	1,174 m²

32	Building and open space In the foxhole	Mannheim District Court Municipality of Heidelberg	n/a	93113	Heidelberg	3705/4	n/a	136 m²
33	Building and open space Hugo-Stotz-Straße	Mannheim District Court Municipality of Heidelberg	n/a	93113	Heidelberg	3766/2	n/a	808 m²
34	Jahnstraße Traffic area	District Court of Neresheim Land Registry Office Bopfingen	n/a	1929	Bopfingen	379	NO 3484	47 m²
35	Kirchheimer Straße 9 Building and open space	District Court of Neresheim Land Registry Office Bopfingen	n/a	1929	Bopfingen	1288	NO 3484	10,772 m²
36	Kirchheimer Straße 6 Building and open space	District Court of Neresheim Land Registry Office Bopfingen	n/a	1929	Bopfingen	386	NO 3484	19,216 m²
37	By post Building and open space	District Court Schwäbisch Gmünd Municipality of Bopfingen	n/a	3310	Bopfingen	391/2	NO 3484 VN 99/50	4,131 m²
38	By post Building and open space	District Court Schwäbisch Gmünd	n/a	3310	Bopfingen	930/12	n/a	6,363 m²

		Municipality of Bopfingen						
39	Öflinger Straße Building and open space	District Court of Villingen-Schwenningen Municipality of Wehr	n/a	4698	Weir	6720	244.31	466 m²
40	Öflinger Straße Building and open space	District Court of Villingen-Schwenningen Municipality of Wehr	n/a	3592	Weir	5149/2	244.31	2,139 m²
41	Öflinger Straße 120	District Court of Villingen-Schwenningen Municipality of Wehr	n/a	3592	Weir	5151	244.31	7,545 m²

Annex 24(2)(b) – HAT Real Estate Not Owned by Henkel KGaA

No.	Planon contract number	Name of the right (contract name and date)	Landlord / lessor / contractual partner	Postal address of the property	Description
1	RE 10842	Rental agreement dated 28.01./02.02.2017	Algeco GmbH	Herbert-Quandt-Allee 1, Regensburg	16.5 m² (1 room container)
2	RE 10405	Lease agreement dated 13.05./07.06.1977	aurelis Real Estate GmbH	Hans-Bunte-Str., Heidelberg	742 m² pitches
3	RE 10410	Lease agreement dated 22.03./18.05.1982	aurelis Real Estate GmbH	Hans-Bunte-Str., Heidelberg	146 m² pitches
4	RE 10407	Lease agreement dated 02.04./29.05.1979	City of Heidelberg	Henkel-Teroson-Straße 57, Heidelberg	1,060 m² street area
5	RE 10411	Authorisation agreement of 11./25.08.1999	City of Heidelberg	Henkel-Teroson-Straße 57, Heidelberg	1,400 m² street area
6	RE 10404	Authorisation agreement dated 16./27.08.2018	City of Heidelberg	Henkel-Teroson-Straße 57, Heidelberg	240 m² street area
7	RE 10865	Lease agreement dated 20/25/06/2024	Glatzel & Arndt GbR	Henkel-Teroson-Straße 57, Heidelberg	100 pitches
8	RE 10412	Licence agreement of 22.08./21.09.1989	City of Heidelberg	Henkel-Teroson-Straße 57, Heidelberg	Connecting tunnels

9	RE 10256	Lease agreement dated 31.07./05.08.2008	Swiss Life GmbH	Mathias-Brüggen-Straße 124 – 170, Cologne	461.2 m² (office) 2,988.26 m² (hall)
10	RE 10924	Rental agreement dated 01.07.24	MBB Immobilien GmbH	Kreuzmattstraße 2, 79664 Wehr	86 m² (room)

Annex 25(2) – HS Infrastructure Building Cost Centers for HAT Qualified Right of Use at Düsseldorf-Holthausen

Cost center numbers from the accounting system of Henkel KGaA:

Building	Cost center no.
Z30	6539050001
Z55	6535500001
K11	6532900001
D30	6532060001
V44	6538800001
K16	6532910001
K27	6532920001
K37	6538530001
K38	6534420001
K47	6535170001
K53	6534420001
K54	6534420001
Q10	6572300001
Q11	6572300001
Q15	6572300001
Q29	6572300001
R20	6572300001
R30	6572300001
R34	6572300001
S37	6534420001
S68	6536020001
S70	6535600001
T97	6153000001
V12	6535050001
V25	6536020001
V28	6533210001
V36	6531510001
V47	6572300001
V48	6537560001
V51	6535050001
V54	6534300001
V68	6153000001
Z57	6535600001

Annex 27(1) – HAT Industrial Property Rights to be Hived Down

I. Trademark Rights

Case number internal database extracted from Unycom Pro:

No.	Case number internal databas
1	1875T50001 AE02
2	1875T50001 DE02
3	1875T50001 GR
4	1875T50001 IQ
5	1875T50001 KW
6	1875T50001 KW01
7	1875T50001 SA
8	1875T50001 VE01
9	1875T50001 VE03
10	1875T50002 JP
11	1875T50002 JP01
12	1908T50011 AE
13	1908T50011 AE01
14	1908T50011 AE02
15	1908T50011 AE03
16	1908T50011 AO
17	1908T50011 AO03
18	1908T50011 AO04
19	1908T50011 AU
20	1908T50011 BR
21	1908T50011 BR01
22	1908T50011 BR02
23	1908T50011 CA01
24	1908T50011 CN01
25	1908T50011 CN04
26	1908T50011 CN05
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31	1908T50011 CO03
32	1908T50011 CO04
33	1908T50011 CO05
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35	1908T50011 CR03
36	1908T50011 CR04
37	1908T50011 CR05
38	1908T50011 CR06
39	1908T50011 DE
40	1908T50011 DE10
41	1908T50011 DJ
42	1908T50011 DO
43	1908T50011 EC01
44	1908T50011 EC03
45	1908T50011 EC04
46	1908T50011 EC05
47	1908T50011 EC06
48	1908T50011 GB02
49	1908T50011 GT01
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168	1908T50011WOA M02
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12788	2021T50612WOSZ
12789	2021T50612WOTH
12790	2021T50612WOTN
12791	2021T50612WOZW
12792	2021T50613 AR
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12794	2021T50613 AR02
12795	2021T50613 BB
12796	2021T50613 BB01
12797	2021T50613 BB02

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12801	2021T50613 BO02
12802	2021T50613 BO03
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12806	2021T50613 CR
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12808	2021T50613 DE01
12809	2021T50613 DO
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12811	2021T50613 EC01
12812	2021T50613 EC02

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12816	2021T50613 HK
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12819	2021T50613 HN02
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12823	2021T50613 JO01
12824	2021T50613 JO02
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12847	2021T50613 UY
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12857	2021T50613WOAL

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12885	2021T50613WOMX01
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12914	2022T50204WOCH
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12971	2023T50217 ZA03
12972	2023T50218 ZA
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12974	2023T50219 ZA
12975	2023T50220 ZA
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12995	2023T50309 NO
12996	2023T50309 TR
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13001	2023T50346 CA
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13004	2023T50407 IN
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13019	2023T50423 ZA03
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13031	2023T50423WOJM
13032	2023T50423WOKE
13033	2023T50423WOKZ
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13035	2023T50423WORS
13036	2023T50423WOTH

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13039	2023T50423WOUA
13040	2023T50423WOUZ
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13043	2023T50704 US
13044	2023T50705 SA
13045	2023T50706 SA
13046	2023T50707 SA
13047	2024T50014 BX
13048	2024T50066 FR
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13077	2024T50081 DE
13078	2024T50081EU
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13106	2024T50112WOMY
13107	2024T50112WOPH
13108	2024T50112WOSG
13109	2024T50112WOTH
13110	2024T50112WOTR
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13132	2024T50283WOMX
13133	2024T50283WOMX01
13134	2024T50283WOUS
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13138	2024T50290EU
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13172	2024T50314 IN
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13174	2024T50315EU
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13177	2024T50315WOBA
13178	2024T50315WOGB
13179	2024T50315WOGE
13180	2024T50315WOKZ
13181	2024T50315WOMD
13182	2024T50315WOME
13183	2024T50315WOMK
13184	2024T50315WORS
13185	2024T50315WOUA
13186	2024T50316 KS

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13198	2024T50316WOUA
13199	2024T50317 BR
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13205	2024T50318WOAL
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13207	2024T50318WOGB
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13214	2024T50318WOUA
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13317	2024T50433 CN01
13318	2024T50433 CN02
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13323	2025T50031EU
13324	2025T50038 DE
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13329	2025T50038WOBY
13330	2025T50038WOGB
13331	2025T50038WOGE
13332	2025T50038WOKZ
13333	2025T50038WOMD
13334	2025T50038WOME
13335	2025T50038WOMK
13336	2025T50038WORS

13337	2025T50038WOUA
13338	2025T50040 CN
13339	2025T50040 CN01
13340	2025T50113 CN
13341	2025T50113 CN01
13342	2025T50115 DE
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13346	2025T50317 DE

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II. Domains

Case number internal database extracted from Unycom Pro:

No.	Case number internal database
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6	2002N00093CM
7	2000N00296CM
8	1996N00002CM
9	1997N00011CMCN
10	1999N00284CM
11	1996N00008CM
12	2000N00343 MX
13	1999N00013AA
14	1999N00013 CN
15	1999N00013CM
16	1999N00013CMCN
17	1999N00013 DE
18	1999N00013 FR
19	1999N00013 IT
20	1999N00013 NL
21	1999N00013 US
22	2017N00180 ES
23	2008N00186CM
24	2008N00186 DE
25	2002N00023CM
26	2000N00385CM
27	2004N00111CM
28	2000N00301CM
29	2021N00031 CL
30	2001N00251AA
31	2001N00251 CN
32	2001N00251CM
33	2001N00251CMCN
34	2001N00251 JP
35	2007N00275CM
36	2025N00077CM
37	2000N00302CM
38	2007N00150 AT
39	2007N00150 BE
40	2007N00150 CA
41	2007N00150 CN
42	2007N00150COUK
43	2007N00150CMAU
44	2007N00150CMMX
45	2007N00150CMMY
46	2007N00150CMPH
47	2007N00150CMTR
48	2007N00150CMTW
49	2007N00150ZZ
50	2007N00150 CZ
51	2007N00150 ES
52	2007N00150 HU
53	2007N00150 IN
54	2007N00150 IT
55	2007N00150 JP
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60	2007N00150 PL
61	2007N00150 PT
62	2007N00150 RO
63	2007N00150 SE
64	2007N00150 SI
65	2007N00150 SK
66	2007N00150 TR
67	2007N00150 UA

68	2007N00150 UK
69	2007N00150 US
70	2008N00070CM
71	2007N00259CM
72	2013N00079CM
73	2000N00259 IT
74	2010N00162CM
75	2016N00057CM
76	1998N00069AA
77	1998N00069 CN
78	1998N00069CM
79	1998N00069CMCN
80	2016N00011 EE
81	2016N00015 LT
82	2016N00016 LV
83	2015N00037 IT
84	2024N00037CM
85	2024N00030CM
86	2016N00012 SI
87	2021N00077 CL
88	2021N00077CM
89	2021N00079 CL
90	2019N00079CM
91	2015N00203 DE
92	2015N00209CM
93	2015N00209EU
94	2025N00078CM
95	2025N00078NT

96	2025N00051CM
97	2025N00079ZZ
98	1999N00002AA
99	1999N00002 AT
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101	1999N00002 BG
102	1999N00002 CH
103	1999N00002 CN
104	1999N00002CM
105	1999N00002CMCN
106	1999N00002CMTR
107	1999N00002ZZ
108	1999N00002 CZ
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111	1999N00002 EE
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114	1999N00002 FI
115	1999N00002 FR
116	1999N00002 GR
117	1999N00002 HR
118	1999N00002 HU
119	1999N00002IO 01
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121	1999N00002 JP
122	1999N00002 LT
123	1999N00002 LV

124	1999N00002 NL
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128	1999N00002 PT
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130	1999N00002 RS
131	1999N00002 SE
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133	1999N00002 SK
134	1999N00002 TR
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136	1999N00002 UK
137	1999N00002 US
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139	2011N00025CM
140	2011N00026CM
141	2020N00122CM
142	2013N00095CM
143	2020N00154 CN
144	2020N00154CM
145	2020N00155CM
146	2017N00108CM
147	2005N00032CM
148	2005N00032 DE
149	2021N00141CM
150	2018N00075COUK
151	2011N00084CM

152	2017N00171CM
153	1996N00003CM
154	1996N00003CMCN
155	1996N00003 ES
156	2021N00124 ES
157	2021N00109NT
158	2022N00113CM
159	2000N00268CM
160	2025N00080CM
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III. Design rights/design patents

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IV. Patent rights

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Annex 27(2)(a) – Agreed Trusteeship in Respect of HAT Registered Property Rights

Annex 27(2)(a) to the Hive-Down Agreement
Agreed Trusteeship in Respect of HAT Registered Property Rights

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court of Düsseldorf under HRB 4724 ("**Henkel KGaA**"),

and

2. **Henkel Adhesive Technologies GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 91827 ("**HATCo**")

Annex 27(2)(a) – Agreed Trusteeship in Respect of HAT Registered Property Rights

Preamble

(1) The Henkel Management Board plans, as part of the strategic development of the Henkel Group, to establish separate legal entities in Germany for the two existing business units "Henkel Consumer Brands" ("**HCB**") and "Henkel Adhesive Technologies" ("**HAT**"). For this purpose, as a first step, the HCB Business Unit and HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries (the subsidiary of the HAT Business Unit hereinafter referred to as "**HATCo**") in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by way of a business lease within the meaning of § 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") (the "**Business Lease**"; the agreement concluded to implement it is referred to as the "**Business Lease Agreement**").

(2) In § 27(2)(a) of the Hive-Down Agreement, Henkel KGaA and HATCo establish an Agreed Trusteeship in respect of the property rights that have been filed with a state or intergovernmental register (e.g., patent office or trademark office including the European Patent Office or the European Union Intellectual Property Office) or a domain administration authority in the name of Henkel KGaA or are intended for such registration as an invention ("**Registered Property Rights**"), which property rights can be exclusively attributed to the HAT IP on the basis of which Henkel KGaA holds the Registered Property Rights in trust for HATCo as set out in this Agreement with economic effect as of the Hive-Down Effective Date.

(3) With regard to the further terms of the rights and obligations in relation to this trusteeship agreement, Henkel KGaA and HATCo (Henkel KGaA and HATCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

Annex 27(2)(a) – Agreed Trusteeship in Respect of HAT Registered Property Rights

§ 1
Trusteeship

(1) The subject matter of this Agreement are all Registered Property Rights of the HAT Industrial Property Rights to be Hived Down and the Registered Property Rights newly established pursuant to § 1(4) of this Agreement and included in this Agreement (all existing and new Registered Property Rights covered by this Agreement are referred to collectively as the "**HAT Registered Property Rights**").

(2) Henkel KGaA undertakes to hold the HAT Registered Property Rights by way of the Trust Agreement exclusively for, in the sole interest of and for the account of HATCo. In particular, Henkel KGaA is not authorized to transfer, assign, pledge, encumber or abandon the HAT Registered Property Rights, or to grant licenses to the HAT Registered Property Rights, without the prior consent of HATCo. HATCo can grant blanket consent in advance to companies of the Henkel Group for (sub)licensing.

(3) Henkel KGaA also grants HATCo a permanent, free of charge, irrevocable, global, (also multi-level) sublicensable right of use to the HAT Registered Property Rights that cannot be withdrawn by means of ordinary termination and cannot be transferred without the consent of Henkel KGaA; § 5(2) of this Agreement remains unaffected.

(4) HATCo is entitled, by way of written notification to Henkel KGaA, to extend this trust relationship to include additional patent rights, trademark rights, design rights, copyrights and neighboring rights (or applications for such rights) that are to be attributable to HAT IP and have been registered in the name of Henkel KGaA; in this respect, all additional Registered Property Rights are considered HAT Registered Property Rights from the point at which Henkel KGaA receives the written notification from HATCo. The Contracting Parties will update the list of HAT Industrial Property Rights to be Hived Down per Annex 27(1) to the Hive-Down Agreement once a year.

(5) The Contracting Parties agree that HATCo, during the period in which the HAT Registered Property Rights are held in trust by Henkel KGaA, will have the same economic rights a full owner of the rights has in relation to the HAT Registered Property Rights, and that Henkel KGaA will not be granted, even partially, the status of beneficial owner. The HAT Registered Property Rights are to be fully assigned to HATCo for the purpose of commercial and tax law and are to be recognized in HATCo's balance sheet under commercial and tax law.

(6) The provisions of this Agreement will not affect licenses granted to third parties for HAT Registered Property Rights and the rights and obligations of the third party or of

HATCo provided for therein. If it is necessary to file licenses with national or other authorities, Henkel KGaA will make such filings.

§ 2
Rights and Obligations of Henkel KGaA

(1) Henkel KGaA is obligated to comply with all instructions from HATCo with regard to the HAT Registered Property Rights and to provide HATCo upon request with any information relating to the HAT Registered Property Rights. If no instruction is given despite a request for instruction or if – in exceptional circumstances – it is no longer possible to obtain instruction in good time, Henkel KGaA is entitled to make a decision itself using its due discretion. It must inform HATCo immediately of any such independent course of action. HATCo will ensure that appropriate instructions are issued regularly, within five working days, and in urgent cases within two working days. In all other respects, Section 665 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") will apply accordingly.

(2) Henkel KGaA must exercise all rights and fulfil all obligations with the diligence of a prudent trustee acting in accordance with the practice to date, and must act in the interest of HATCo.

(3) Henkel KGaA is obligated to register, administer, maintain and monitor the HAT Registered Property Rights in all countries specified by HATCo. This includes, in particular, the duty of Henkel KGaA to monitor deadlines, to pay fees on time and to submit registrations, applications and other necessary communication in a timely manner, in particular to the relevant registration authorities. In doing so, it must always act in the best interest of HATCo and in such a way that the business of HATCo is protected in a commercially reasonable manner. In the event of uncertainty as to whether a measure is in the interest of HATCo or other uncertainties in relation to the fulfilment of its obligations, it must request that HATCo issue an instruction.

(4) Henkel KGaA, with the consent of HATCo, is entitled to enter into settlements and coexistence agreements with regard to the HAT Registered Property Rights and is obligated to do so upon the instruction of HATCo. Henkel KGaA must inform HATCo immediately if it becomes aware of any infringements or potential infringements of the HAT Registered Property Rights by third parties. Henkel KGaA is obligated and entitled to enforce the HAT Registered Property Rights in respect of existing or potential infringers only if HATCo has given an express instruction to this effect or has given its consent. The express instruction to enforce the HAT Registered Property Rights may

also be issued to Henkel KGaA in general and in advance. Henkel KGaA must enforce the HAT Registered Property Rights in the best interest of and for the account of HATCo and according to HATCo's instructions. In so doing, it must inform HATCo of all material considerations relating to the enforcement and – if necessary – request HATCo to issue an instruction or to grant its consent. In particular, Henkel KGaA must first inform HATCo and must not take any action without its consent to the extent that it considers legal action to be necessary.

(5) Upon request, Henkel KGaA must in individual cases immediately provide HATCo with copies or transcripts of all material documents relating to the HAT Registered Property Rights.

(6) All benefits or claims that Henkel KGaA receives in respect of third parties in connection with this Agreement, including license fees or third-party damages payments, are owed in economic terms exclusively to HATCo and, to the extent possible and unless otherwise agreed, will be passed on to or assigned to HATCo by Henkel KGaA.

(7) With the consent of HATCo, Henkel KGaA is entitled to use a trustee, for example Henkel IP Management and IC Services GmbH, Monheim, Germany, to exercise its rights and fulfil its obligations under this Agreement ("**Trustee's Agent**"). Henkel KGaA is liable for any fault on the part of the Trustee's Agent pursuant to Section 278 BGB and must properly supervise the Trustee's Agent.

§ 3
Rights and Obligations of HATCo

(1) To the extent legally permissible (in particular, taking into account any rights granted to third parties under license agreements and any prohibitions on disposal), Henkel KGaA grants HATCo the exclusive right to use and exploit the HAT Registered Property Rights in full. This also includes the authorization to transfer the HAT

Registered Property Rights to third parties or to transfer them (to the extent permitted by law) to be exercised – in particular by granting sublicenses.

(2) HATCo is obligated to assist Henkel KGaA in the administration, maintenance, monitoring, registration and enforcement of the HAT Registered Property Rights, in particular as follows:

(a) by making all declarations to Henkel KGaA or third parties that are required for the administration, maintenance, registration and enforcement of the HAT Registered Property Rights; and

(b) by providing Henkel KGaA with all documents and information that is useful for the administration, maintenance, registration and enforcement of the HAT Registered Property Rights.

(3) HATCo may at any time require Henkel KGaA to cease all activities relating to specific HAT Registered Property Rights and/or may demand to take over from Henkel KGaA the administration, maintenance, registration and enforcement of individual HAT Registered Property Rights. Upon request by HATCo, Henkel KGaA is obligated to transfer its legal status, including all associated rights and obligations (in particular the registration) with regard to the relevant HAT Registered Property Rights, to HATCo or a third party designated by HATCo.

§ 4
Costs

(1) Henkel KGaA will be reimbursed by HATCo for costs and expenses incurred by Henkel KGaA in connection with the proper fulfillment of its obligations under this Agreement, including the costs of compensation for employee inventions. At the request of Henkel KGaA, HATCo must indemnify Henkel KGaA from and against all obligations that Henkel KGaA incurs in the course of the proper performance of this Agreement. Henkel KGaA may demand reasonable advance payments from HATCo to cover the costs and expenses incurred by Henkel KGaA.

(2) Henkel KGaA will provide HATCo annually with a statement of costs and expenses incurred by Henkel KGaA in the course of the performance of its obligations under this Agreement. Following receipt of the statement, HATCo is obligated to settle the amount due within 30 days using the HATCo settlement account, which is managed within the scope of the inter-group cash management system at Henkel KGaA, or by making a

payment to an account to be specified by Henkel KGaA. All compensation payments must be made in euro without deduction of current or future taxes.

(3) § 19(2) of the Business Lease Agreement regarding the bearing of cost during the Business Lease will remain unaffected.

§ 5
Term and Termination

(1) The Agreement will enter into effect on the Closing Date and with retroactive economic effect as of the Hive-Down Effective Date and is concluded for an indefinite period of time.

(2) This Agreement may be terminated by either Contracting Party in writing without stating any reasons and subject to a notice period of three months to the end of a month; in contrast, and irrespective of any termination of this Agreement, the right of use established in § 1(3) of this Agreement will end only once the obligations set out in § 5(4) of this Agreement have been fulfilled by Henkel KGaA.

(3) The right to terminate this Agreement for cause without notice by means of a written declaration remains unaffected.

(4) Upon termination of this Agreement, HATCo will be entitled to request that the legal ownership of all the HAT Registered Property Rights be transferred to itself or to a third party designated by HATCo. Any registration of the transfer of the Registered Property Rights with the relevant registers must be carried out by HATCo itself and at its own expense.

§ 6
Written Form

Modifications and additions to this Agreement require the written form in order to be valid. This also applies to the cancellation, modification or waiver of this § 6.

§ 7
Definitions

Unless terms are separately defined in this Agreement, they have the meaning ascribed to them under the Hive-Down Agreement.

§ 8
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable, or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

***

Annex 27(4) – Agreed Trusteeship HAT in Respect of AC License Agreements

Annex 27(4) to the Hive-Down Agreement
Agreed Trusteeship HAT in Respect of AC License Agreements

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724 ("**Henkel KGaA**"),

and

2. **Henkel Adhesive Technologies GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 91827 ("**HATCo**")

Annex 27(4) – Agreed Trusteeship HAT in Respect of AC License Agreements

Preamble

(1) The Henkel Management Board plans, as part of the strategic development of the Henkel Group, to establish separate legal entities in Germany for the two existing business units "Henkel Consumer Brands" ("**HCB**") and "Henkel Adhesive Technologies" ("**HAT**"). For this purpose, as a first step, the HCB Business Unit and the HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries (the subsidiary of the HAT Business Unit hereinafter referred to as "**HATCo**" and this, together with the subsidiary of the HCB Business Unit, hereinafter referred to as the "**BUCos**") in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by way of a business lease within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") (the "**Business Lease"**; the agreement concluded to implement it is referred to as the "**Business Lease Agreement**").

(2) In § 27(4) of the Hive-Down Agreement, Henkel KGaA and HATCo establish an Agreed Trusteeship in Respect of the license agreements listed in Annex 11(4).a to the Hive-Down Agreement (the "**AC License Agreements**"), entered into between Henkel KGaA and the Henkel Group companies not participating in the "*ONE!Global Supply Chain*" model (the "**AC Companies**"), on the basis of which Henkel KGaA holds the AC License Agreements in trust for HATCo under the terms of this Agreement with economic effect as of the Hive-Down Effective Date.

(3) With regard to the further terms of the rights and obligations in relation to this trusteeship agreement, Henkel KGaA and HATCo (Henkel KGaA and HATCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement"**:

§ 1
Trusteeship

(1) The subject matter of this Agreement are all of the license agreements listed in Annex 11(4).a to the Hive-Down Agreement, entered into between Henkel KGaA and the Henkel Group companies not participating in the "*ONE!Global Supply Chain*" model (the "**AC Companies**"), and the license agreements included in this Agreement pursuant to § 1(6) of this Agreement (all existing and included license agreements covered by this Agreement are referred to collectively as the "**AC License Agreements**").

(2) Henkel KGaA undertakes to hold the AC License Agreements by way of the Agreed Trusteeship exclusively for, in the sole interest of and for the account of HATCo and to thus economically transfer them to HATCo.

(3) If an AC License Agreement licenses not only Intangible Assets and Know-How pertaining to the HAT IP, but also Intangible Assets and Know-How pertaining to the HCB IP to the respective AC Company, the rights and obligations in relation to the corresponding AC License Agreement are assigned to HATCo to the extent to which the Intangible Assets and Know-How pertaining to the HAT IP are affected. HATCo is deemed to be affected by an AC License Agreement insofar as an AC License Agreement relates to Intangible Assets and Know-How pertaining to the HAT IP. The Contracting Parties agree that the exercise of the rights and fulfillment of obligations are to be carried out jointly by the BUCos, unless only Intangible Assets and Know-How pertaining to either HCB IP or HAT IP are affected.

(4) The Contracting Parties agree that HATCo, during the period in which the AC License Agreements are held in trust by Henkel KGaA, will have, proportionately where applicable, the same economic rights a full owner of the rights has in relation to the AC License Agreements and that Henkel KGaA will not be granted, even partially, the status of beneficial owner. The license income from the AC License Agreements is owed in economic terms, in the cases of § 1(3) of this Agreement on a *pro rata* basis where applicable, exclusively to HATCo, which will report it accordingly in its income statement under commercial law as its own license income in accordance with trust principles.

(5) The provisions of this Agreement will not affect licenses granted to third parties for Intangible Assets and Know-How pertaining to the HAT IP and the rights and

obligations of the third party or HATCo provided for therein. If it is necessary to file licenses with national or other authorities, Henkel KGaA will make such filings.

(6) The Contracting Parties may agree to extend this trusteeship to include additional license agreements with AC Companies at any time; in this respect, all additional license agreements will be deemed AC License Agreements. The Contracting Parties will update the list of AC License Agreements in Annex 11(4).a to the Hive-Down Agreement once a year.

§ 2
Rights and Obligations

(1) Henkel KGaA will place HATCo in the internal relationship in the position it would be in if the assumption of the respective AC License Agreement or of the part of that Agreement had taken place in an external relationship. Henkel KGaA will continue the AC License Agreement as a trustee and in its own name and for the account of HATCo and, to the extent permitted by law, will transfer the benefits arising therefrom to HATCo. In particular,

(a) risks, benefits and obligations in relation to the AC License Agreements and parts of those Agreements transferred in each case are deemed to have been transferred to HATCo on the Hive-Down Effective Date;

(b) HATCo, in its internal relationship with Henkel KGaA, assumes all obligations arising from the AC License Agreements and parts thereof economically transferred to it in each case without creating any obligation of its own toward third parties (assumption of performance, Section 329 of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") or alternatively undertakes to enable Henkel KGaA to fulfill these obligations, provided, however, that the provisions in § 3 of this Agreement remain unaffected;

(c) to the extent permitted by law, Henkel KGaA assigns to HATCo all claims and rights under the AC License Agreements and parts thereof, provided, however, that the provisions in § 2(4) of this Agreement remain unaffected, or alternatively, Henkel KGaA economically transfers these to HATCo; and

(d) to the extent permitted by law, Henkel KGaA authorizes HATCo to exercise rights for its own account in relation to the AC License Agreement and parts

thereof transferred in each case or transfers to HATCo the corresponding rights to exercise same.

(2) Henkel KGaA is obligated to comply with all instructions of HATCo with regard to the transferred AC License Agreements. In particular, it must maintain the licenses issued to the AC Companies in its own name. Furthermore, upon request, HATCo is to be provided with all information in connection with the Registered Property Rights held in trust.

(3) Henkel KGaA must exercise all rights and fulfil all obligations with the care of a diligent trustee acting in compliance with their duties, and must act in the interest of HATCo.

(4) All benefits or claims that Henkel KGaA receives from third parties in connection with this Agreement, including license fees or damages payments from the AC Companies, are owed in economic terms exclusively to HATCo and, insofar as possible and unless otherwise agreed, will be passed on to or assigned to HATCo by Henkel KGaA. Insofar as Henkel KGaA does not hold an AC License Agreement solely in trust for HATCo (in particular because HCB IP is also granted under the AC License Agreement), HATCo is entitled to the share of the license fees paid by the respective AC Company to Henkel KGaA that, according to the relevant AC License Agreement, is attributable to the net sales revenue from the sale of products of the HAT Global Operating Business Unit by the respective AC License Company.

(5) To the extent that services are owed in addition to the granting of licenses under the AC License Agreements, HATCo commissions Henkel KGaA to provide these services in return for payment. Henkel KGaA will provide HATCo with a statement of all expenses incurred in connection with the provision of the services at least (once) a year. Following receipt of the statement, HATCo is obligated within 30 days to settle the amount due via the HATCo clearing account, which is managed within the scope of the group-internal cash management system at Henkel KGaA, or by making a payment into an account to be specified by Henkel KGaA. All payments must be made in euros without deduction of current or future taxes.

(6) With the consent of HATCo, Henkel KGaA is entitled to use a trustee, for example Henkel IP Management and IC Services GmbH, with its registered office in Monheim, Germany, to exercise its rights and fulfil its obligations under this Agreement

("**Trustee's Agent**"). Henkel KGaA is liable for any fault of the Trustee's Agent pursuant to Section 278 BGB and must properly supervise the Trustee's Agent.

§ 3
Right of Use in Favor of Henkel KGaA

(1) To the extent necessary to fulfill the obligations under the AC License Agreements, HATCo grants Henkel KGaA a perpetual, revocable, non-exclusive, free, (also multi-level) sublicensable (sub-)license, which is not transferrable without the consent of HATCo, to use the Intangible Assets and Know-How pertaining to the HAT IP, a sub-license for Corporate IP and Corporate Know-How, and a sub-license for HCB IP within the meaning of § 39(3) of the Hive-Down Agreement. The right of use also extends to Intangible Assets and Know-How pertaining to the HAT IP that are newly created, acquired or developed as a result of expansion, modification or further development after the establishment of this Agreement.

(2) The consent of HATCo is required for the granting of a sublicense (including multi-level sublicensing) or consent to sublicensing after termination of the Business Lease Agreement.

(3) The right of use in favor of Henkel KGaA does not include authority to modify or expand the Intangible Assets and Know-How pertaining to the HAT IP, which remain exclusively with HATCo. The goodwill attributable to the Intangible Assets and Know-How pertaining to the HAT IP and all related rights remain exclusively with HATCo even after the conclusion of this License Agreement. § 3(3) and § 18 of the Business Lease Agreement remain unaffected.

(4) HATCo alone, as the beneficial (and where applicable legal) owner, is entitled and obligated during the term of this Agreement to take the necessary measures to administer, maintain, monitor, defend and enforce the Intangible Assets and Know-How pertaining to the HAT IP. This includes, in particular, the obligation of HATCo to monitor deadlines, to pay fees on time and to make timely registrations, applications and other necessary communication, in particular with the relevant registry authorities. To the extent that Registered Property Rights are affected, § 3(2) and § 3(3) of the Agreed Trusteeship in Respect of HAT Registered Property Rights applies. § 19(2) of the Business Lease Agreement remains unaffected.

(5) If HATCo revokes the license granted under § 3(1) of this Agreement before the respective license agreements with the AC Companies have been transferred to HATCo,

and Henkel KGaA suffers a loss as a result, HATCo will be liable to Henkel KGaA for damages.

(6) Insofar as Henkel KGaA holds Intangible Assets and Know-How pertaining to the HAT IP in trust for HATCo within the scope of an Agreed Trusteeship, Henkel KGaA must use this HAT IP in the fulfillment of the obligations under the AC License Agreements. Sentence 1 applies accordingly to such HAT Rights of Use to be Hived Down and such HAT Third-Party Know-How to be hived down where the transfer takes place within the scope of the Hive-Down by establishing an Agreed Trusteeship. HAT Rights of Use to be Hived Down and HAT Third-Party Know-How to be Hived Down that are (re-)transferred to HATCo within the scope of the Hive-Down by way of partial universal succession and to Henkel KGaA at the Lease Start Date will, from the time of the retransfer at the Lease Start Date, be held by Henkel KGaA in its own name and for the account of HATCo and must be used by Henkel KGaA in the fulfillment of the obligations under the AC License Agreements. Sentences 1 and 2 apply accordingly to Intangible Assets and Know-How pertaining to the HAT IP that are newly created, acquired or self-developed as a result of expansion, modification or further development after the establishment of this Agreement; Henkel KGaA will conclude new (license) agreements with third parties in this respect in its own name and for the account of HATCo.

§ 4
Costs

(1) Costs and expenses incurred by Henkel KGaA in connection with the proper fulfillment of its obligations under this Agreement are to be reimbursed to Henkel KGaA by HATCo (including license fees paid to third parties in the cases referred to in § 3(6) sentence 2). Insofar as in the cases of § 1(3) of this Agreement, an AC License Agreement does not only concern HATCo, and the costs cannot be allocated exclusively to the Intangible Assets and Know-How pertaining to the HAT IP, HATCo will bear the costs on a *pro rata* basis. Sentence 2 applies accordingly if Henkel KGaA has the Intangible Assets and Know-How pertaining to the HAT IP – outside of this Agreed Trusteeship – available for use in its own business operations within the scope of the Business Lease. In the cases of sentences 2 and 3, the share of the costs to be borne by HATCo is to be determined on the basis of an appropriate allocation factor (e.g., the ratio of the annual license income to which HATCo is entitled from the AC License Agreements to the annual HAT license income earned by Henkel KGaA for its own account from the use of the Intangible Assets and Know-How pertaining to the HAT IP (including the license income of Henkel IP Management and IC Services GmbH)).

Henkel KGaA may demand reasonable advance payments from HATCo to cover the costs and expenses incurred by Henkel KGaA.

(2) Henkel KGaA will provide HATCo with a monthly statement of costs and expenses incurred by Henkel KGaA in the course of the performance of its obligations under this Agreement. Following receipt of the statement, HATCo is obligated to settle the amount due within 30 days using the HATCo settlement account, which is managed within the scope of the group-internal cash management system at Henkel KGaA, or by making a payment to an account to be specified by Henkel KGaA. All compensation payments must be made in euros without deduction of current or future taxes.

§ 5
Term, Termination and Other Provisions

(1) This Agreement will enter into effect from the Closing Date and with retroactive economic effect as of the Hive-Down Effective Date and is concluded for an indefinite period of time.

(2) This Agreement may be terminated by either Contracting Party in writing without stating any reasons and subject to a notice period of three months to the end of a month.

(3) The right to terminate this Agreement for cause without notice by means of a written declaration remains unaffected.

(4) HATCo is entitled at any time to request that the AC License Agreements exclusively concerning HATCo be transferred to itself or to a third party of its choice. Insofar as a license agreement with an AC Company can only be partially assigned to HATCo, HATCo may request a partition of the respective AC License Agreement and only a partial transfer to itself or a third party of its choice. In all cases, the transfer of the agreement with the respective AC Company is subject to the consent of the respective AC Company. The transfer of the license agreements with the AC Companies must be carried out by HATCo itself and at its own expense.

§ 6
Written Form

Modifications and additions to this Agreement require the written form in order to be valid. This also applies to the cancellation, modification or waiver of this § 6.

§ 7
Definitions

Unless terms are separately defined in this Agreement, they have the meaning ascribed to them under the Hive-Down Agreement.

§ 8
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable, or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 27(6) – HAT Cross-Licensing Agreements

Case number internal database extracted from Unycom Pro:

No.	Case number internal database
1	2021CT00017
2	2022CT00008
3	2021CT00017
4	2025CT00054
5	2025CT00053
6	2021CT00037

***

Annex 27(7) – HAT Corporate IP License Agreement

Annex 27(7) to the Hive-Down Agreement
HAT Corporate IP License Agreement

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under registration number HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Adhesive Technologies GmbH**, a limited liability company (*Gesellschaft mit beschränkter Haftung*) under German law with business address at Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under registration number HRB 91827 ("**HATCo**")

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Preamble

(1) The Henkel Management Board plans, as part of the strategic development of the Henkel Group, to establish separate legal entities in Germany for the two existing business units "Henkel Consumer Brands" ("**HCB**") and "Henkel Adhesive Technologies" ("**HAT**"). For this purpose, as a first step, the HCB Business Unit and HAT Business Unit, which until now have been operated by Henkel KGaA directly, are to be hived down into two separate subsidiaries (the subsidiary of the HAT Business Unit is referred to hereinafter as "**HATCo**") in accordance with Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**"; the agreement concluded to implement it is referred to as the "**Hive-Down Agreement**"). The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will have retroactive economic effect back to January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HCB Business Unit and HAT Business Unit will be temporarily leased back to Henkel KGaA by means of a business lease within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") (the "**Business Lease**"; the agreement concluded to implement it is referred to as the "**Business Lease Agreement**").

(2) Henkel KGaA grants to HATCo in § 27(7) of the Hive-Down Agreement and in accordance with this Agreement a license to all names and identifiers, including trademarks, business names, company names and domains, copyrights and neighboring rights of Henkel KGaA insofar as they are not transferred pursuant to § 11(2) or § 11(3) and/or pursuant to § 27(2) or § 27(3) of the Hive-Down Agreement (collectively the "**Corporate IP**"). Furthermore, Henkel KGaA grants to HATCo in § 29(5) of the Hive-Down Agreement and in accordance with this Agreement a license to all Corporate Know-How.

(3) With regard to the further terms of the rights and obligations in relation to this license, Henkel KGaA and HATCo (Henkel KGaA and HATCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

A. Special Provisions Concerning the License for Trademark Rights

§ 1
Object and Scope of the License

Henkel KGaA grants to HATCo a perpetual license to use the Trademark Rights licensed pursuant to § 11(7) of the Hive-Down Agreement (the "**Corporate IP Trademark Rights**"); the license can be terminated in accordance with § 14(2) to § 14(4) of this Agreement, is non-exclusive, is free of charge and cannot be transferred without the consent of Henkel KGaA; HATCo may, subject to any express agreement to the contrary between the Contracting Parties, use Corporate IP Trademark Rights only within the scope of the ordinary business operations of HATCo.

§ 2
Use of the Corporate IP Trademark Rights

(1) HATCo is entitled to use the Corporate IP Trademark Rights in combination with other trademark rights, names, business names or other identifiers that belong to or are licensed to HATCo.

(2) The right of use granted to HATCo does not include the authority to modify or expand the Corporate IP Trademark Rights. In particular, HATCo is not entitled to develop, register or otherwise use symbols, names, logos, images or other identifiers that are identical or could be mistaken for Corporate IP Trademark Rights.

(3) Unless explicitly agreed otherwise, HATCo is obligated to comply with the applicable design requirements issued by Henkel KGaA regarding the Corporate IP Trademark Rights.

§ 3
Registration, Administration and Maintenance of the Corporate IP Trademark Rights

(1) Henkel KGaA is entitled and obligated before, during and after the term of this Agreement to take the necessary measures to register, administer, maintain and monitor the Corporate IP Trademark Rights at its own discretion. This includes, in particular, Henkel KGaA's obligation to monitor deadlines, to pay fees on time and to submit timely registrations, applications and other necessary communication, including in particular that with the relevant registration authorities. It is the exclusive responsibility of Henkel KGaA before, during and after the term of this Agreement to defend the Corporate IP Trademark Rights at its own expense and in its own name against opposition, invalidity or similar procedures. HATCo will support Henkel KGaA in

connection with such procedures to the best of its abilities and, in particular, will provide Henkel KGaA with the necessary documentation, records and related evidence in physical and/or electronic format.

(2) Any decision on abandoning (including revoking) Corporate IP Trademark Rights rests solely with Henkel KGaA. If any abandonment affects the material interests of HATCo, Henkel KGaA is obligated to obtain HATCo's consent prior to the abandonment. Where any Corporate IP Trademark Right is maintained only in HATCo's interests, HATCo will be obligated to reimburse all costs and expenses incurred by Henkel KGaA as a result of the Corporate IP Trademark Right being maintained and, as applicable, as a result of defending the Corporate IP Trademark Right.

B. Special Provisions Concerning the License for Copyrights, Neighboring Rights and Copyright Exploitation Rights

§ 4
Object and Scope of the License

Henkel KGaA grants to HATCo a perpetual license to use the copyrights, neighboring rights and copyright exploitation rights licensed pursuant to § 11(7) of the Hive-Down Agreement (the "**Corporate IP Copyrights and Neighboring Rights**"); the license can be terminated in accordance with § 14(2) to § 14(4) of this Agreement, is non-exclusive, is free of charge and cannot be transferred without the consent of Henkel KGaA; HATCo may, subject to any express agreement to the contrary between the Contracting Parties, use Corporate IP Copyrights and Neighboring Rights only within the scope of the ordinary business operations of HATCo.

C. Special Provisions Concerning the License for Corporate Know-How

§ 5
Object and Scope of the License

Henkel KGaA grants to HATCo a perpetual license to use the Corporate Know-How licensed pursuant to § 13(5) of the Hive-Down Agreement; the license can be terminated in accordance with § 14(2) to § 14(4) of this Agreement, is non-exclusive, is free of charge and cannot be transferred without the consent of Henkel KGaA; HATCo may, subject to any express agreement to the contrary between the Contracting Parties, use Corporate Know-How only within the scope of the ordinary business operations of HATCo.

D. General Provisions

§ 6
Goodwill

The goodwill attributable to the Corporate IP and Corporate Know-How and all associated rights will belong exclusively to Hengel KGaA, even after the conclusion of this Agreement. HATCo will not take any action that could impair or damage the value or reputation attributable to the Corporate IP and Corporate Know-How.

§ 7
Restrictions on Disposal; Third-Party Rights

(1) The rights of use granted under this Agreement will always apply only to the extent to which Henkel KGaA is entitled as of the Closing Date to license them. In particular, HATCo is obligated to observe the restrictions on the scope of use that exist on the basis of contracts with third parties and to always act in such a way that Henkel KGaA complies with any obligations existing vis-à-vis third parties and, in particular, licensors.

(2) The provisions of this Agreement will have no effect on any licenses granted by Henkel KGaA to third parties with respect to Corporate IP or Corporate Know-How and on the rights and obligations of the third party or of Henkel KGaA provided for under any such license.

§ 8
Scope of Application

Unless otherwise agreed, each of the licenses are granted for worldwide use.

§ 9
Cooperation

The Contracting Parties will provide each other with support as appropriate in the performance of this Agreement, in particular in respect of the registration, administration, maintenance, defense and enforcement of property rights, rights of use or Know-How licensed under this Agreement, and will issue any declarations required in this context.

§ 10
Confidentiality

The Contracting Parties undertake to treat with strict confidentiality all documents, data and other information provided by the other Contracting Party and designated as confidential or that are to be treated as confidential due to the nature of their content, not to share such documents, data and other information with third parties and also to impose this obligation on their personnel. This obligation will survive the termination of this Agreement pursuant to § 14 of this Agreement, provided the relevant information has not yet become public or there is a statutory disclosure obligation.

§ 11
New Corporate IP and Corporate Know-How

(1) The license granted under § 1 as well as the provisions of sections A. and D. of this Agreement will apply *mutatis mutandis* to Corporate IP Trademark Rights that are newly created or arise after the Effective Date as a result of the expansion, modification or development of existing Corporate IP Trademark Rights after the Closing Date. Henkel KGaA is solely responsible for registering any new Trademark Rights created during the term of this Agreement in the relevant trademark register in its own name and for its own account.

(2) Insofar as the Corporate IP Copyrights and Neighboring Rights and the copyright exploitation rights attributable to Corporate IP modify the Corporate IP Copyrights and Neighboring Rights and the copyright exploitation rights or create new Copyrights and Neighboring Rights and copyright exploitation rights attributable to the Corporate IP, the license granted under § 4 as well as the provisions of section D. of this Agreement will apply *mutatis mutandis*.

(3) Insofar as Know-How attributable to Corporate Know-How gives rise to modified Corporate Know-How or new Know-How attributable to Corporate Know-How is created, the license granted under § 5 as well as the provisions of section D. of this Agreement will apply *mutatis mutandis*.

§ 12
Sublicenses

HATCo is entitled to grant other Henkel Group companies a sublicense to the rights to the Corporate IP or Corporate Know-How licensed under this Agreement. The sublicense must not exceed the scope of HATCo's permissible use and must not without the consent of Henkel KGaA entitle the sublicensee to grant further sublicenses. HATCo requires

Henkel KGaA's consent to grant a sublicense to third parties that are not Henkel Group companies.

§ 13
Enforcement

(1) Henkel KGaA is responsible for the enforcement of Corporate IP, the protection of Corporate Know-How and the enforcement of claims arising from the violation of rights pertaining to Corporate Know-How. HATCo may request that Henkel KGaA enforce Corporate IP and enforce claims arising from the violation of rights pertaining to Corporate Know-How. Henkel KGaA will decide on the enforcement at its reasonable discretion, taking into account the interests of Henkel KGaA and other Henkel Group companies. Any such enforcement will take place in the interests of and at the expense of HATCo.

(2) HATCo will provide Henkel KGaA with support as appropriate in connection with the enforcement and will, in particular, inform Henkel KGaA of any violations of the rights licensed under this Corporate IP License Agreement of which HATCo has become aware. The Contracting Parties must in connection with the enforcement take due account of their mutual interests and provide each other with support as appropriate.

(3) Henkel KGaA is entitled to any cash payments resulting from proceedings, in particular those in relation to payments of damages.

§ 14
Term and Termination

(1) This Agreement is concluded for an indefinite period of time.

(2) This Agreement may be terminated by either Contracting Party in writing subject to a notice period of three months to the end of a month.

(3) The right to terminate this Agreement for cause without notice by means of a written declaration remains unaffected.

(4) If a third party that is not an "affiliated company" within the meaning of Sections 15 et seqq. AktG of HATCo or its legal successors either alone or together with other third parties directly or indirectly acquires more than 50% of the shares in HATCo or its legal successors or otherwise exercises a controlling influence on them, regardless of whether this acquisition of control occurs through the acquisition of business shares, a measure pursuant to the UmwG or other legal or contractual measures ("**CoC Event**"),

Henkel KGaA may terminate this Agreement in whole or in part with regard to individual rights of use by means of a written declaration to HATCo. In this case, the rights and obligations arising from this Agreement will end in respect of the affected rights of use at the time of the occurrence of the CoC Event.

(5) After this Agreement terminates, subject to any agreement to the contrary between the Contracting Parties, HATCo will be obligated to refrain from any further use of the property rights, rights of use and Know-How licensed under this Agreement insofar as and for as long as the property right, right of use or Know-How is still confidential. If there are records or copies of licensed property rights, rights of use or Know-How at HATCo, these must be returned in full or demonstrably destroyed, insofar as the relevant information has not yet become public.

§ 15
Written Form

Modifications and additions to this Agreement require the written form in order to be valid. This also applies to the cancellation, modification or waiver of this § 15.

§ 16
Definitions

Insofar as terms are not defined separately in this Agreement, they have the meaning assigned to them in the context of the Hive-Down Agreement.

§ 17
Severability Clause

If one or more provisions of this Agreement are invalid or unenforceable or are deemed to be invalid or unenforceable, the validity and enforceability of the remaining provisions of this Agreement will not be affected. To provide for this case, the Contracting Parties will agree on a valid and enforceable provision or valid and enforceable provisions that come(s) as close as possible to the purpose originally intended by the Contracting Parties. The same applies to any provisions unintentionally missing from this Agreement.

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Annex 28(1)(b) – HAT Business Managed Software

Asset number extracted from the internal data base SAP:

No.	Asset number
1.	20002651
2.	20005659

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Annex 28(1)(c) – HAT Henkel dx Software

Asset number from the internal data base SAP:

No.	Asset number
1	20006087
2	20006088
3	20006089
4	20006090
5	20006091
6	20006098
7	20006135
8	20006181
9	20003021
10	20006179
11	20003305
12	20005937
13	20005938
14	20005939
15	20005940
16	20005941
17	20006225
18	20006211
19	20006230
20	20002652
21	20002652
22	20004302
23	20006212
24	20006231
25	20002653
26	20003499
27	20003500
28	20004393
29	20004786
30	20006227
31	20006156
32	20004358
33	20006240
34	20006241
35	20006242
36	20006254
37	20006235
38	20006255
39	20006248
40	20006243
41	20006161
42	20006182
43	20006256
44	20006180
45	20006183
46	20006174
47	20006236
48	20006251
49	20006249
50	20006252
51	20005657
52	20004391
53	20004888
54	20004892
55	20005322
56	20005325
57	20005328
58	20005354
59	20005355
60	20005356
61	20005358
62	20005357
63	20005521
64	20006253
65	20006277
66	20006259
67	20005254
68	20006165
69	20005491
70	20005513
71	20002951
72	20004338
73	20005956
74	20004306
75	20004361
76	20004895
77	20005396
78	20005500
79	20005501
80	20005516
81	20005549
82	20005867
83	20005904
84	20005951
85	20006007
86	20005576
87	20005658
88	20005678
89	20006194
90	20006222
91	20006195
92	20006223
93	20006269
94	20006221
95	20006196
96	20006224
97	20006274
98	20006311
99	20006313
100	20006314
101	20006316
102	20006317
103	20006318
104	20006320
105	20002652

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Annex 31(2) – HAT Works Numbers

Works numbers from the accounting system of Henkel KGaA:

No.	Works number
1.	W038
2.	WAAJ
3.	W029
4.	W031
5.	W051
6.	W809

Annex 33(3)(a)(ii) – HAT ICERTIS Contract Numbers

Contract numbers according to the contract database "Icertis" of Henkel KGaA:

No.	ICERTIS number	No.	ICERTIS number	No.	ICERTIS number	No.	ICERTIS number
1	841857	26	836238	51	750850	76	464986
2	844374	27	606910	52	511739	77	858407
3	858668	28	800224	53	804598	78	604625
4	802917	29	613171	54	829472	79	613734
5	844374	30	826823	55	610804	80	603569
6	859588	31	855357	56	608708	81	852711
7	826377	32	826377	57	603089	82	613784
8	801810	33	855279	58	610689	83	613635
9	800832	34	806663	59	612574	84	468088
10	821122	35	834441	60	600153	85	860842
11	609987	36	851971	61	600629	86	750878
12	819559	37	827956	62	600623	87	750871
13	612280	38	612373	63	612512	88	750906
14	608552	39	855242	64	605907	89	750897
15	512444	40	852899	65	833229	90	750893
16	836247	41	612484	66	612498	91	750898
17	750578	42	859391	67	464007	92	750875
18	851392	43	604330	68	462323	93	750865
19	851584	44	610725	69	609536	94	428585
20	829656	45	825872	70	612854	95	750899
21	858927	46	800451	71	604884	96	750896
22	834441	47	800416	72	821138	97	750895
23	844374	48	816769	73	859294	98	750862
24	650164	49	670033	74	601046	99	750904
25	836242	50	605137	75	604868	100	750890

101	750841
102	750849
103	750869
104	750659
105	750851
106	750853
107	750891
108	750888

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Annex 33(3)(b) – HAT Product Hierarchies

Product hierarchies according to the SAP system:

No.	Product hierarchy number	Product hierarchy name
1.	01	U-T / TI
2.	02	U-A (New)
3.	06	TS _
4.	18	TL
5.	38	U-T

Annex 33(3)(c) – HAT Supplier Numbers

Supplier numbers from the SAP system of Henkel KGaA:

Supplier number
1044055
1072477
1084733
1070240
1075566
1045548
72161
1054195
59973
69320
1054625
1043732
4007217
60134
14164
1072171
1083191
1052154

1058115
1086202
172675
1070171
1058959
1073188
1088255
1079094
1068936
72504
1076804
244153
68000
72201
2185
4007557
1084128
16000
206340
79484

359009
1086762
1036440
1068583
1082411
1076826
4018017
1086298
1081668
1070417
1073313
1075696
1059161
1069613
1075661
1082230
1084070
19464
191037
1029170

1088089
1056263
289817
1071672
1088003
1081629
4005419
1083635
1084238
94790
1046069
1069486
69718
1067196
1083999
1075045
1056054
1069977
1053752
352569

188869	1070945	1086826	1086858
189321	1058144	1029606	1074074
1072666	4006189	1085047	1068761
1070684	4008304	1069715	1081392
1080545	1042459	56510	1076040
110099	4009234	55602	1072651
1078862	1034504	1070403	1084922
1075090	1080499	1054266	284915
1083226	1077089	1073272	378229
1055235	4010001	1073857	1051602
4013890	4011170	1070936	1081799
81461	1077614	1088242	20992
1087446	1085484	1072442	1076707
1075403	72724	1074293	47624
1070020	1071259	1084540	1088117
1084115	1082630	1068117	154870
1083932	1072008	1080724	1062514
1082298	1073962	1082881	1068834
21639	67969	1078595	1069938
1059139	1068697	4005795	1038497
1079090	1085531	1082270	1070633
1086805	1077668	193345	1086985
1054497	1086120	1077849	1014120
4005507	4007539	1085482	72427
1074890	162738	376763	1069334

1086878	1077781	19568	1078571
1072494	1082170	4010911	1068879
1063211	1037062	1088016	57336
1079873	272676	1071182	1073683
1071638	1075406	19500	1083486
1082414	314898	1085118	1075443
97997	286912	1074672	1037022
4007474	147169	1086002	60365
1079567	1044015	63056	32083
1073682	211141	465077	1069140
1074184	18378	272563	1070826
546853	4005561	72431	1053054
304721	4005584	1076684	72523
1087816	1030265	1070749	1083718
1083632	1075051	14507	1069266
1038916	1072744	1086875	302614
1085772	2200	1084587	1070238
1071679	1073658	1083860	18077
1082855	1085239	1074503	17747
1086516	1054089	1074441	68480
798453	547705	1074972	1069729
1086472	4006102	1069946	1075817
1084628	1074202	274621	1076588
14208	1068865	1075029	1083695
1042364	1077976	1086848	1067437

1054178	1072956	1086332	1085932
1043281	1069424	1083936	4011949
1081421	1075176	1077958	1073255
1086110	1068998	1075290	1072418
1071660	1082870	42374	1069980
1076919	129432	1069810	79085
1074698	1047163	1069968	1058609
72704	1085399	4012511	542951
1078256	1035655	1071136	1076619
1086284	1040573	1082551	81780
516100	1087680	1065974	1073868
1068214	1083682	4011211	14877
1079057	14588	4007154	1080307
1086852	1081981	99769	1079764
1079817	69132	1085483	1080235
1071256	60020	4005201	1071248
1072331	1020554	68652	47512
1068750	21266	1068814	1055651
1063058	1085883	1073823	1082258
1081878	1078381	18369	1085400
1074194	307190	1053734	1073901
1074443	85013	542539	1087759
1069978	14247	2061	1083390
1060692	356028	1080871	1080678
1081568	1070520	1081960	77457

1035029	1083079	1035322	1085434
1072124	252955	14274	1070070
86923	103604	1069620	20798
1072301	1073995	1078363	1083776
305366	24454	1075141	1074234
35964	1084999	1075624	1071286
68656	21382	1087025	4013651
4008430	4006947	1083477	4008099
1070331	1048031	1071302	899425
1084365	29481	56062	1086487
78997	1080437	1029081	1082984
1077109	247691	481405	1072962
102994	1074563	1084554	1073827
1085602	483836	481061	1072354
4010954	4013348	1077784	1081707
68018	1071721	1082029	1085362
1087706	1078276	1079262	1069991
1075482	341798	1072460	1071261
4005116	1085286	102733	21056
1077047	1032252	4009539	60056
1080554	1071790	1074435	1073574
1082220	1085312	1048195	1083487
1080795	1083805	1029325	1072851
1086823	1074703	1062257	1085163
1069878	1060658	1084057	1070990

1072968	1071983	1076483	29102
102987	1072658	1055720	4005096
298228	1084997	1086028	1082242
1079493	1083432	1076117	338345
1085444	1070685	1029408	1075306
1083291	1084186	1052684	1085222
103086	1074331	1075194	1071342
1070744	444965	1082292	1044813
1069632	1080886	1079037	1015135
82904	1070126	1031199	1072462
1083623	1083953	584072	78979
1073075	1079109	1072971	1085026
1020366	1076982	1056314	1075526
1075699	335373	19773	4010510
1056985	1074691	1080224	1081430
1070488	20584	1070544	1072118
1074801	1073745	1082040	1083410
20611	303532	1087610	104184
1074988	1074717	21061	1069797
1037430	1086776	1069217	1058310
1073667	1073036	1078254	1088133
1086375	19803	244757	60094
1076422	1072215	1065155	78384
53122	377598	24786	1077843
1086862	1059138	1084151	1076191

1076793	4007876	1076086	1069603
1072385	1053104	23107	1060352
4012558	1086639	1074062	1070888
1029184	1015080	1087561	1069074
1071303	1084112	1077403	1071316
4005128	329055	1070481	1077741
1087921	1083430	1086649	354104
1077136	1084562	16407	1015613
91612	1087286	23618	155569
59668	1070921	60191	1069814
1069892	1082689	1079341	1069343
1072266	1073690	1048383	1077261
1082515	71713	230065	29112
1082672	2049	1081959	1070315
1077879	67954	65855	1088011
1063386	1083482	1069714	1081840
1069524	1031592	1083663	311474
1053991	376703	175370	26492
69970	72481	109662	71741
1075333	1070012	108670	1085086
1079265	1069975	4006942	1068411
1070231	1069460	138133	1077885
1083648	1086161	360211	1084533
1070603	1084949	1071070	551619
1086614	1068839	4011173	1083414

1035656	1085642	351215	4007260
1070003	173416	134494	1082017
1058308	1072759	166073	1085262
1085449	4008146	1087681	1080867
1085963	1071917	1077785	98165
1051295	1074749	1081739	1084418
23502	1081565	1058102	1047073
1084560	1080574	1073756	1082931
1071134	1073725	1071945	301961
1072070	1072282	1084249	338839
1078074	1087031	1084300	1083595
1065082	60652	1084585	27930
1087608	1077135	4011163	1060369
1074066	151093	1070390	244906
1077921	1067348	1055887	28583
1082050	1069902	1075179	28768
1028568	4013088	1016023	1072453
1084729	26907	1079579	1075967
1069723	1072000	1084347	1050973
1075561	1071953	1078506	1069398
1080055	4011254	26561	1081557
4007746	1087258	1029241	1083157
1085447	4012103	1082460	1027247
1052672	1045908	1087123	1085796
1087350	1083610	1068728	4006659

1072452	1078208	1018621	1072854
131196	1053965	313354	1070194
1084519	4008657	1082502	1049081
1059814	1072050	1032214	1084956
1071385	23899	4014849	1069008
122344	4008962	1071221	4009260
142266	170335	1023482	1077341
68728	1026681	4009535	57780
1042553	1074997	1085854	1076595
1027346	57147	1069921	1083973
1028715	308483	68738	4009394
1054427	1084405	50598	1079049
1083614	1072773	1086103	1062428
1044754	4005348	1071797	28018
1087806	27792	1086874	1015084
1069331	1073194	294144	1079994
87060	1082217	92148	1046815
1087267	1081110	257002	1015130
4006669	1080234	1069520	1071118
1070701	4011168	1082858	1070906
31045	1087351	1069940	4013960
1070824	1055222	1070748	1032043
1074915	4008443	1084910	155141
1080897	1043447	1085110	95345
87561	77515	1042684	23429

36476	1037096	1071998	1031582
301150	1042548	1084177	1084735
1069988	140951	1070300	1029405
1069005	375558	1085389	1070016
1068606	28144	1015115	348133
1084890	60527	1075706	1081937
1015134	1084251	1072475	1057609
54319	1073085	1085491	88381
239463	111501	1084912	1059442
1082428	102999	4007933	1058041
1073654	1060997	84376	31393
26791	1083701	1069293	480803
77867	1084907	1073104	1085555
1069799	1087270	1054391	70092
1080035	4024734	1075539	1084770
60160	51658	1071771	1071214
4012196	1084626	4007672	4010501
1042547	69555	87771	1074266
31525	38470	171658	1069908
4008966	1084224	1015081	1074951
1031580	103138	200372	1072648
1071054	1074391	78897	4008903
1043982	1080484	1071163	1085562
1084426	1085975	46116	4005322
312189	1044172	1085682	1035189

1071451	24542	26811	4007737
192534	1051569	1043527	4009043
1072844	1069635	1070230	1084154
4005236	1015090	1087285	1078109
1079826	60601	1087288	56640
1047691	323186	1078478	1080514
327446	337589	1070135	1071466
1085775	14505	4005119	1086847
14481	1082860	261984	1085372
1084561	1077316	1087691	1073259
1045639	1083820	1015093	1073151
1084004	1084369	1032108	1072195
1077906	286192	1084919	1081997
1075055	169970	1072708	4005963
1086535	1074281	299080	1079127
1073494	1072317	250474	1069728
1086379	24521	1072280	1072052
319592	1042528	357674	1081660
1083951	4009474	102855	1015095
4010985	1063708	60244	103017
1038369	1060443	1058311	1070832
1043714	1086299	1051617	1070857
67964	1083253	1070401	101356
1079675	1053593	1079750	1087536
1072097	1083023	323214	1082837

1088261	1051216	85234	1076275
1070580	1078189	1060804	1080097
50508	68459	1072128	1080243
1077848	1060842	69993	180567
25691	1068686	1074030	1069407
103137	1068308	1086490	1081998
202781	1069135	1035668	1074228
14533	1079584	26488	1082851
537707	4016755	196692	83947
64869	328007	1062844	324344
1076073	4005064	1084459	1080470
1073028	1085722	1072537	1076685
1072406	1077878	1071082	25667
4006615	26347	72713	1073944
84284	1080529	1070670	1083011
1072678	1076958	1069606	1058642
1072092	38167	1075705	1077239
1062519	67886	1076228	1083003
1070377	1071954	1074811	1028761
357769	68938	4005564	1086241
294148	1086642	2295	1071416
1063388	4006754	36843	1084620
1083668	14721	1064685	1087527
1064545	1087482	69870	1085519
1072704	1030693	374959	1070468

4006104	1069853	1080701	1080030
1073666	4024735	4008705	4022912
1062532	1086376	4007051	4012698
14615	18303	1077319	45854
1058586	1073791	1071754	1078908
1058618	1075223	4021506	1077285
1087339	27588	1075850	4018002
1085919	292894	37569	1076943
1073733	1074230	4017985	4022193
4016134	1044613	4016179	1074521
4015070	1071923	4015208	294138
4010826	4018747	4023022	4022042
1085905	1072139	4022754	1078684
22046	4006465	4016270	4006464
4017187	1088256	4006757	4012649
1068566	1081401	4020966	1076159
1046777	4007930	102734	1076034
4016760	4013762	1075546	4011793
546182	4022996	4012787	1069843
1070940	4005569	1081555	4013034
1076457	1082877	1070693	4012455
1027929	1088232	4024399	195282
4018671	4017136	4007570	318901
1085598	1086362	158512	1087018
22395	1069259	4008037	4021797

1069696
1052451
4011644
1077462
4022958
1069151
1079609
4016749
4022461
1072379
4017857
1073718
24572
1078161
4015226
160006
1077119
1068947
4016998
4014430
1058694
4023141
4022946
1074587
4007076

1069449
4031278
4005642
4018222
20829
4021644
1071149
1050198
1077543
1074135
1074200
1068607
4017590
4017570
1069402
1073288
69666
1073675
4013433
4017560
4031054
4027909
1062914
4018364
1035335

348462
1055614
37340
1046313
102990
206332
71716
22227
1072115
137457
516847
179933
321866
260555
1042151
1059261
377029
60670
23700
47749
20010
1053363
178145
14994
1052052

337996
356728
282321
1068422
80678
1068867
1019423
1035667
6380
339153
1056246
63109
363292
20276
1043709
87290
154838
1042401
1086605

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Annex 33(4)(a) – HAT Shared Suppliers

Supplier numbers from the SAP system of Henkel KGaA:

Supplier number
930598
126190
99881
308088
1058261
1038499
52985
1018044
53896
122054
15178
1077199
1082012
1064462
24426
1075440
1045226
16594

279907
142415
356936
1081189
1087322
1076713
65550
1068203
1073189
1070760
1073228
1048384
38219
1074500
112656
15996
1066471
1075122
61866
1053422

1048159
183051
69261
14161
345556
1018419
16342
13588
1075838
480258
1039212
198581
1060165
1081646
79057
1083577
51609
65058
892888
1050219

4007375
1058590
15942
76564
1082295
62296
17725
31033
252415
74438
66373
328635
26491
1057456
1071959
16209
1075847
1074648
1071724
14195

140715	356777	144947	1073257
16367	1054858	293444	545295
64885	1042580	90254	134827
1066599	189752	1080103	19701
1046774	319220	99119	349678
1084191	19314	101591	62073
138082	1076014	1035086	359181
2056	1087663	58016	1043126
1071117	427806	18874	1085563
296983	1055317	93357	1069056
1073344	1055587	2109	47471
1069455	1042340	1081689	57448
17778	543261	42595	162451
1054051	261069	18170	20901
60102	42578	2033	175363
1072737	109182	1045880	4013989
1078177	1063143	1074505	1064937
1069856	1057942	31322	1072514
88671	19005	37284	1070311
86431	1035571	1028217	36075
86006	1073596	1048952	35607
124844	380523	293863	1040695
1050825	310986	108678	112606
40298	1069796	47502	68453
370274	1070739	1069282	21074

37924	116155	1054197	112075
45755	348703	546092	291185
98420	1030707	42612	88480
345739	65573	1060572	1045274
1017052	17040	79879	1057787
57167	137941	20083	20508
20371	1065420	544369	299976
1072217	98195	16956	77700
286318	65061	18412	1080929
65561	341927	13293	129299
20251	1068727	1072653	1045568
21841	1071943	55745	912980
1073358	56726	20298	22361
350627	1073199	1069306	40093
137942	19974	21691	4007562
22209	14255	19560	1061033
155931	546866	1056372	67443
64610	140684	802818	1053085
301501	22277	1053350	137483
25030	1047028	24508	16704
1061673	307928	1068889	91729
1060104	69250	1076591	141082
1075585	16987	46307	13706
1054836	22168	59972	130408
1067805	67945	1073054	1055660

61905	1067178	1073836	1069684
1084313	125218	1068731	248370
112008	1075956	108910	53938
78493	1072868	61775	1087951
45838	1061047	1077979	23220
174731	1069742	1079615	1072751
343255	1071581	1066296	66927
1052566	1070579	1061091	1070382
1052725	1068497	1071497	1076349
66824	1070354	14338	1072705
20890	53378	323725	16532
1077380	1052452	213185	70135
1064917	30572	249413	23022
1070617	53877	304779	1084843
202070	1068441	66068	1059700
1047794	1060949	12729	1076820
192063	186172	86898	22487
1032586	30266	211643	933595
1080917	79919	1072078	1071718
19440	1085340	148734	1069032
379148	1058349	1069653	287031
50605	20974	250930	4008738
124841	542657	22479	51216
30378	63523	68596	25836
1080446	1072845	1069218	1075772

106507	1014215	1070254	1057478
39267	277759	4005688	1076933
23099	29246	1068689	1062005
1054050	262421	28412	1039011
76561	28557	1071313	134931
60085	1079397	1076309	66928
1073766	65562	37283	87168
295669	1068802	1020832	1046021
1053775	2411	23882	1087639
1071319	70615	62458	1060140
250713	17031	82977	1072434
1051906	71007	1074902	1017446
39939	138055	550439	1069265
98021	23799	27266	1057418
123620	1073813	1057482	376545
322322	90284	26996	280192
288919	279976	48322	1084432
14139	542571	1077174	46859
1055686	65602	70266	1048307
94874	1071195	105944	1054124
1070400	1028432	78494	249598
65130	1057094	1016761	1054699
28688	1070446	54044	1072608
22625	26860	1046297	1058557
281576	14154	108776	124840

310437	1069412	1061991	110593
310436	14450	1072444	111570
124837	26708	1048045	103119
1086016	1056910	1065547	66134
1080144	434070	1068646	31511
1070515	64185	71626	288001
1037480	27154	26793	1051891
1051902	65592	125068	44081
220041	481488	96495	1078020
78693	50720	379944	1047216
85033	360087	28952	1046366
1016838	1045796	128815	337981
27702	14462	45594	1061484
65595	370828	311954	350205
195059	1045145	1072466	1084567
1072900	124838	80009	19333
1073269	28325	53121	374965
1073570	549512	48587	1051670
207777	1045503	113110	1074973
1041423	29070	40614	10218
48375	29045	162826	1047919
126861	64235	103136	1063887
62344	66842	157746	20382
15175	1056786	47731	161390
28491	24525	211134	24446

29594	208897	1045865	26011
69094	1052318	14580	311900
1080991	203178	25846	26187
66356	24401	346693	65587
1069280	34369	57931	30552
1018211	25831	25932	1056209
1051646	1054282	154637	354479
1055536	31618	1076008	30493
1055190	1054182	1071707	303409
1072412	1065942	1074111	943894
377853	146939	4017305	15264
1081024	45684	1027996	42618
14555	113230	1075907	197067
38570	320290	347643	196580
124604	29255	56725	1077582
1038841	248742	237548	1044791
1047942	1072601	114540	1046049
20328	58720	301615	1055606
42778	1052516	26205	1028414
283068	1061803	26513	1071694
1035245	1064306	338964	545771
1057644	1082673	20516	68511
1077128	14589	1083462	26030
1015258	1075836	25758	963354
1048073	587571	141809	48465

30485
1077257
37575
26227
26495
168018
4014561
4014677
4014382
4006974
544816
141714
1076273
1076766
361188
65823
147298
290478
29580
1061050
365818
23822
498949
1018849
6101

26556
2216
22056
548965
29069
205323
1050011
72003
40688
1046908
379695
1079898
304706
1062690
78976
1028324
87590
48590
550461
108937

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Contract R&D Service Provider numbers from the SAP system of Henkel KGaA:

Contract R&D Service Provider number
263
9484

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Annex 33(5) – HAT Contracts Transferred by Way of Agreed Trusteeship

Contract numbers according to the contract database "Icertis" of Henkel KGaA:

Icertis contract number
844148
852542
855357
750371
858879
859933
853798
855242
859588
861449

Customer Codes from the SAP system of Henkel KGaA:

Customer Hierarchy Level of the customer	Customer Hierarchy Level Code of the customer
Customer Hierarchy L1	22046320
Customer Hierarchy L2	22047816

Annex 34(2) – HAT Transferring Employees

Identification number from the Henkel KGaA personnel management system "GHR SAP P07":

No.	Identification number
1.	15541
2.	16
3.	22221
4.	22227
5.	22231
6.	22237
7.	22238
8.	22239
9.	22242
10.	22244
11.	22245
12.	22263
13.	88
14.	22293
15.	22304
16.	114
17.	22320
18.	22324
19.	22325
20.	22326
21.	22332
22.	22336
23.	22338
24.	21111
25.	22340
26.	133
27.	22349
28.	22353
29.	13467
30.	22359
31.	22360
32.	22362
33.	149
34.	153
35.	156
36.	22375
37.	22376
38.	159
39.	161
40.	22379
41.	22380
42.	40643
43.	22382
44.	22383
45.	169
46.	22386
47.	22387
48.	173
49.	179
50.	20177650
51.	22392
52.	22395
53.	22397
54.	22400
55.	22401
56.	22403
57.	22405
58.	22407
59.	22408
60.	22409
61.	22410
62.	22412
63.	22413
64.	22414
65.	22444
66.	22447
67.	22451
68.	22455
69.	22456
70.	31404
71.	22461
72.	22465
73.	22466
74.	19864
75.	22468
76.	22471
77.	22475
78.	22476

79.	22477
80.	22478
81.	22483
82.	22484
83.	22486
84.	22489
85.	22490
86.	22491
87.	22493
88.	22494
89.	22500
90.	22503
91.	22505
92.	22506
93.	22507
94.	22508
95.	22509
96.	22511
97.	22512
98.	22514
99.	22515
100.	22516
101.	22517
102.	22523
103.	22526

104.	22528
105.	22529
106.	22531
107.	31407
108.	22533
109.	22535
110.	22536
111.	22539
112.	22543
113.	22544
114.	22546
115.	22549
116.	22550
117.	22551
118.	22557
119.	22558
120.	22559
121.	22562
122.	22563
123.	22564
124.	22565
125.	22566
126.	22567
127.	22568
128.	22569

129.	22571
130.	22576
131.	22581
132.	22582
133.	22585
134.	22589
135.	20178225
136.	22590
137.	22592
138.	22593
139.	22594
140.	22597
141.	22598
142.	22599
143.	22602
144.	22603
145.	22605
146.	22606
147.	22611
148.	22613
149.	22614
150.	22615
151.	22616
152.	22618
153.	22619

154.	22622
155.	22623
156.	22624
157.	22627
158.	22648
159.	22652
160.	22655
161.	22657
162.	22659
163.	22663
164.	22665
165.	22670
166.	22672
167.	22675
168.	22678
169.	22679
170.	22680
171.	22684
172.	22685
173.	39295
174.	22696
175.	22703
176.	22706
177.	22718
178.	22719

179.	22720
180.	22721
181.	22722
182.	22723
183.	22725
184.	22728
185.	22730
186.	22732
187.	22733
188.	22736
189.	22739
190.	301
191.	22741
192.	22744
193.	22746
194.	22749
195.	22750
196.	22752
197.	22754
198.	22757
199.	22758
200.	305
201.	22761
202.	22762
203.	307

204.	22764
205.	22765
206.	22766
207.	22767
208.	22771
209.	22776
210.	31409
211.	22781
212.	22784
213.	22792
214.	22794
215.	22795
216.	22798
217.	22801
218.	22804
219.	311
220.	22809
221.	22810
222.	20185007
223.	22814
224.	22816
225.	22819
226.	22820
227.	20179015
228.	22824

229.	22827
230.	22829
231.	319
232.	321
233.	22838
234.	22840
235.	22846
236.	341
237.	22855
238.	22857
239.	343
240.	22860
241.	22863
242.	347
243.	22866
244.	22867
245.	22869
246.	22870
247.	22871
248.	22872
249.	22873
250.	22875
251.	22877
252.	22878
253.	22882

254.	22883
255.	22885
256.	22886
257.	349
258.	18911
259.	22889
260.	22893
261.	22895
262.	22897
263.	22898
264.	22899
265.	22901
266.	22903
267.	22904
268.	22906
269.	22908
270.	22909
271.	22911
272.	340
273.	22918
274.	355
275.	356
276.	22919
277.	22921
278.	22923

279.	22925
280.	22926
281.	22929
282.	22933
283.	11005
284.	22935
285.	22941
286.	22942
287.	22945
288.	22947
289.	22948
290.	22949
291.	363
292.	22955
293.	22959
294.	22960
295.	22966
296.	22976
297.	22978
298.	22981
299.	22985
300.	22986
301.	22987
302.	22989
303.	22990

304.	22991
305.	22992
306.	22999
307.	23001
308.	23004
309.	23006
310.	23008
311.	23012
312.	23014
313.	23015
314.	23016
315.	23017
316.	23018
317.	23019
318.	23020
319.	23022
320.	23023
321.	23025
322.	23031
323.	23032
324.	23039
325.	23040
326.	23049
327.	23063
328.	23067

329.	23081
330.	23085
331.	23089
332.	23092
333.	23094
334.	23105
335.	23112
336.	23113
337.	23115
338.	23116
339.	23117
340.	23128
341.	23133
342.	23136
343.	23137
344.	23141
345.	23142
346.	23147
347.	23150
348.	23152
349.	23153
350.	23155
351.	23157
352.	23160
353.	23161

354.	23162
355.	23163
356.	23171
357.	23175
358.	23182
359.	23186
360.	23191
361.	23193
362.	23199
363.	23201
364.	23224
365.	23226
366.	23232
367.	23236
368.	23237
369.	18137
370.	18236
371.	18552
372.	19279
373.	18003
374.	18451
375.	18863
376.	18923
377.	19191
378.	19669

379.	19672
380.	23241
381.	23242
382.	23245
383.	51939
384.	51941
385.	23250
386.	23251
387.	23253
388.	31412
389.	46776
390.	23257
391.	23259
392.	38639
393.	68600
394.	68601
395.	38137
396.	39678
397.	41750
398.	16578
399.	39296
400.	23307
401.	23310
402.	23312
403.	23313

404.	43789
405.	68602
406.	55509
407.	68603
408.	20179872
409.	23319
410.	23320
411.	23329
412.	23331
413.	23332
414.	23337
415.	23340
416.	23342
417.	23344
418.	23346
419.	23348
420.	23349
421.	23350
422.	23351
423.	23352
424.	23353
425.	23354
426.	23355
427.	23357
428.	23360

429.	51945
430.	51948
431.	23362
432.	23363
433.	23365
434.	180
435.	20209
436.	23377
437.	23381
438.	23384
439.	20393142
440.	23444
441.	53197
442.	49162
443.	23453
444.	23466
445.	23467
446.	23470
447.	23483
448.	23484
449.	39301
450.	44692
451.	47047
452.	73215
453.	73994

454.	19967
455.	20720
456.	23518
457.	23521
458.	23524
459.	23527
460.	23528
461.	18567
462.	49869
463.	49878
464.	49167
465.	54311
466.	49890
467.	54315
468.	49893
469.	20567
470.	20722
471.	20873
472.	20878
473.	20999
474.	38140
475.	38593
476.	39682
477.	40203
478.	23575

479.	23585
480.	23586
481.	20568
482.	20569
483.	20725
484.	21001
485.	11045
486.	40672
487.	454
488.	53219
489.	19973
490.	51984
491.	52515
492.	63590
493.	23628
494.	23634
495.	23640
496.	23641
497.	39704
498.	39705
499.	40948
500.	41590
501.	41591
502.	41767
503.	46493

504.	46494
505.	33445
506.	49172
507.	49896
508.	49897
509.	49900
510.	52532
511.	52869
512.	53665
513.	53205
514.	63619
515.	63622
516.	63636
517.	77264
518.	63639
519.	63645
520.	38669
521.	32587
522.	54330
523.	23647
524.	20573
525.	23648
526.	23649
527.	40225
528.	23650

529.	20166725
530.	20166728
531.	20181637
532.	20166729
533.	39706
534.	77275
535.	40651
536.	39707
537.	43817
538.	38132
539.	41768
540.	53650
541.	54331
542.	58196
543.	63651
544.	77276
545.	17335
546.	78404
547.	487
548.	54705
549.	20163477
550.	20163482
551.	20163484
552.	20163491
553.	20163492

554.	20163495
555.	20163497
556.	63655
557.	20182701
558.	40655
559.	49178
560.	51964
561.	51965
562.	51966
563.	51967
564.	52543
565.	20183013
566.	20183016
567.	20183018
568.	20183019
569.	20183020
570.	20183021
571.	52887
572.	53209
573.	43831
574.	43832
575.	43834
576.	43741
577.	43840
578.	43843

579.	43852
580.	43872
581.	43877
582.	43879
583.	43889
584.	43890
585.	20219384
586.	23684
587.	53448
588.	51991
589.	51992
590.	53452
591.	53652
592.	53653
593.	54254
594.	56975
595.	58177
596.	63596
597.	72409
598.	72410
599.	72411
600.	20161288
601.	20161289
602.	54663
603.	73771

604.	76993
605.	23710
606.	58182
607.	23716
608.	53212
609.	53463
610.	53464
611.	20183895
612.	20183936
613.	58202
614.	68625
615.	20184025
616.	20184043
617.	23725
618.	73210
619.	76999
620.	78395
621.	20161641
622.	20161303
623.	71671
624.	20163127
625.	20162894
626.	77292
627.	20184400
628.	23746

629.	54714
630.	58204
631.	63668
632.	58205
633.	68637
634.	40226
635.	68640
636.	68641
637.	71102
638.	73222
639.	73223
640.	20161304
641.	20161306
642.	3516
643.	20169168
644.	77295
645.	20184881
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Annex 34(4).a – HAT CTA Trustee Agreement with Henkel Trust e.V.

Trustee Agreement

between

Henkel Adhesive Technologies GmbH, Henkelstr. 67, 40589 Düsseldorf, Germany

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf, Germany

3 March 2026

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Definitions

Derived Obligation Share	As defined in § 8(7).
AktG	German Stock Corporation Act (*Aktiengesetz*).
Actuary	As defined in § 6(1).
HAT Hive-Down	As defined in Section I paragraph (4) of the Preamble.
BetrAVG	German Company Pensions Improvement (*Betriebsrentengesetz*)
HAT Business Lease Agreement	As defined in Section I paragraph (5) of the Preamble.
HAT Business Lease	As defined in Section I paragraph (5) of the Preamble.
BGB	German Civil Code (*Bürgerliches Gesetzbuch*).
Defined Benefit Obligation (DBO)	For the purposes of IAS 19.8, the present value of the expected future payments required to settle the obligations arising from an employment or service relationship in the reporting period or prior periods.
DepotG	German Safe Custody Act (*Depotgesetz*).
Dual Trust Relationship	Contractual connection of an administrative trust between the Company and the Trustee, and a security trust between the Trustee and the Entitled Beneficiaries.
EGHGB	Introductory Act to the German Commercial Code (*Einführungsgesetz zum Handelsgesetzbuch*).

Fair Value	In accordance with IAS 19.8, the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.
Company	Henkel Adhesive Technologies GmbH.
Equivalent Security	A form of security that protects the Entitled Beneficiaries' economic interests to an extent that is economically comparable to the protection provided under this Agreement (e.g., the pledge of corresponding reinsurance policies). For the purposes of this Agreement, both a security interest that grants a right of separate satisfaction (*Absonderungsrecht*) in the event of enforcement and a security interest that grants a right of segregation (*Aussonderungsrecht*) in the event of enforcement are deemed equivalent forms of security. A security is only considered equivalent if the protection it provides against any access by the Company – as the debtor of the Pension Entitlements – to assets serving to secure those Pension Entitlements meets, in qualitative terms, the requirements that must be fulfilled under IAS 19.8, Section 246(2) of the German Commercial Code (*Handelsgesetzbuch*, HGB), and ASC 715 (but only for so long and to the extent that reporting under US GAAP is also performed) for assets to qualify as plan assets or covering assets (collectively referred to herein as "plan assets").
.	In the event that Pension Obligations are transferred from the Company to a Pension Fund within the meaning of Sections 236 et seqq. of the German Insurance Company Supervision Act (*Gesetz über die Beaufsichtigung der Versicherungsunternehmen*, VAG), equivalence of security is guaranteed where, at the time of the transfer of the Pension Obligations to the Pension Fund, assets are transferred to the Pension Fund in the amount which is necessary in accordance with the provisions of the Pension Fund Agreement and the pension plan applicable to the respective

	Entitled Beneficiaries in order to grant the respective Entitled Beneficiaries their own legal claim against the Pension Fund in the amount of the respective Pension Entitlement existing vis-à-vis the Pension Fund after the transfer of the Pension Obligations, and where the Pension Fund Agreement does not permit the transfer of assets back to the Company, but rather only to the Trustee.
HAT	Henkel Consumer Brands.
HAT Employees	As defined in Section I paragraph (7) of the Preamble.
Henkel KGaA	Henkel AG & Co. KGaA.
HGB	German Commercial Code (*Handelsgesetzbuch*).
IAS	International Accounting Standards.
IFRS	International Financial Reporting Standards.
InsO	German Insolvency Code (*Insolvenzordnung*).
Annual Financial Statements	Annual financial statements of the Company.
KAGB	German Investment Code (*Kapitalanlagegesetzbuch*).
Consolidated Financial Statements	Consolidated financial statements of Henkel KGaA.
KWG	German Banking Act (*Kreditwesengesetz*).
Minimum Cover Amount	As defined in § 3(8).
Top-Up Demand	As defined in § 20(6).

Original Obligation Share	As defined in § 8(7).
Pension Fund Agreement	Agreement between the Company and a Pension Fund within the meaning of Sections 236 et seqq. VAG, which relates to Pension Obligations that are (also) protected by this Agreement.
PSV	German Pension Protection Association (*Pensions-Sicherungs-Verein VVaG*).
Assumption of Obligations	Assumption of Obligations agreed between Henkel KGaA and the Company in relation to the HAT Employees.
Security Event	The events as defined in Section II paragraph (3) of the Preamble.
Security Priority Order	As defined in § 1(3).
Trustee	Henkel Trust e.V.
Trust Assets	As defined in § 2.
Trust Assets Share 1	As defined in § 8(7).
Trust Assets Share 2	As defined in § 8(7).
Transferring HAT Employees	As defined in Section I paragraph (4) of the Preamble.
UmwG	German Transformation Act (*Umwandlungsgesetz*)
UmwStG	German Transformation Tax Act (*Umwandlungssteuergesetz*).

HAT Business Unit	As defined in Section I paragraph (3) of the Preamble.
US GAAP	Generally Accepted Accounting Principles in the United States of America.
VAG	German Insurance Company Supervision Act (*Gesetz über die Beaufsichtigung der Versicherungsunternehmen*).
Pension Entitlements	Entitlements and expectant rights of Entitled Beneficiaries to the provision of occupational pension benefits based on direct Pension Commitments, for which a liability would in principle have to be recognized in the Consolidated Financial Statements or Annual Financial Statements without the offsetting permitted by this Trustee Agreement. The legal basis on which the aforementioned entitlements or expectant rights are based is of no consequence to the qualification as Pension Entitlements and the security thereof provided by this Agreement. In addition, Pension Entitlements will be deemed to include the claims from Pension Fund commitments that are equivalent to entitlements and expectant rights from direct Pension Commitments in accordance with § 1(3) of this Agreement, as well as entitlements and expectant rights of Entitled Beneficiaries against the Company in accordance with Section 1(1) sentence 3 of the German Company Pensions Improvement Act, which result from Pension Obligations that have been transferred by the Company to a Pension Fund in accordance with § 20 of this Agreement. Pension Entitlements within the meaning of this Trustee Agreement will also include the Company's obligations arising from the Assumption of Obligations. Pension Entitlements do not, however, include entitlements and expectant rights to the provision of occupational pension benefits that exist only on the basis of joint and several liability of the Company pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act. Furthermore, entitlements and expectant rights which are based on Pension Commitments and

	exist vis-à-vis the Company solely as a result of a transfer of business (with the Company as the acquirer) or a measure pursuant to the UmwG (with the Company as the acquiring legal entity) that took place after the conclusion of this Agreement will be included in this Agreement and qualify as Pension Entitlements only to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. Furthermore, entitlements and expectant rights to the provision of occupational pension benefits that are acquired through additional (makeup) contributions within the meaning of § 14 of the "*Versorgungsordnung für Mitarbeiter der Henkel KGaA vom 15.04.2004*" (Pension Scheme Rules for Employees of Henkel KGaA of April 15, 2004) are not deemed to be the Pension Entitlements within the meaning of this agreement, because they are already secured by a separate trustee agreement. Moreover, other entitlements and expectant rights to the provision of occupational pension benefits are not considered to be Pension Entitlements insofar as they are already secured against insolvency by the Company under private law – apart from the security provided by this Agreement or by the PSV.
Entitled Beneficiaries	Active and retired employees of the Company, active and retired members of the Management Board of the Company and – following the death of the aforementioned persons – their surviving dependents, each of whom is entitled to Pension Entitlements.
Pension Obligations	The obligations of the Company resulting from the Pension Entitlements of the Entitled Beneficiaries.
Confidential Information	All documents, information and data that are not publicly accessible, are confidential or are owned by the respective other party and that are made available to or become known to the parties by the respective other party due to this Agreement or in connection with its preparation or execution, as well as the text of this Agreement and the fact that the parties have entered into this Agreement.

Delay Event	The event defined in Section II paragraph (4) of the Preamble.

Trustee Agreement

between

Henkel Adhesive Technologies GmbH, Henkelstr. 67, 40589 Düsseldorf, Germany

- **Company** -

and

Henkel Trust e.V., Henkelstr. 67, 40589 Düsseldorf, Germany

- **Trustee** -

in favor of the Entitled Beneficiaries named in § 1(4) of this Agreement as third-party beneficiaries within the meaning of Section 328(1) BGB

Preamble

I. Hive-Down, Business Lease and Assumption of Obligations

(1) Henkel KGaA and its directly or indirectly dependent domestic and foreign subsidiaries constitute one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel KGaA is the sole shareholder of the Company.

(2) The Henkel Group is divided into two globally operating business units:

i. "Henkel Consumer Brands," consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the body care sector); and

ii. "Henkel Adhesive Technologies," with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics," "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional".

Henkel KGaA also provides the central functions consisting of the "Corporate Functions," the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the "OGIP function").

(3) The business operations of the globally operating business unit Henkel Adhesive Technologies performed directly by Henkel KGaA at the Düsseldorf, Hanover, Wehr, Bopfingen, Heidelberg, Herborn-Schönbach and Cologne locations,

including the respectively associated assets and liabilities of Henkel KGaA, are hereinafter referred to as the "**HAT Business Unit**."

(4) Henkel KGaA intends to transfer the HAT Business Unit to the Company by way of Hive-Down for Inclusion pursuant to Section 123(3) no. 1 UmwG in accordance with Section 20 UmwStG ("**HAT Hive-Down**"; the contractual agreement on the HAT Hive-Down and on the Hive-Down of the HCB Business Unit to Henkel Consumer Brands GmbH within the meaning of Section 126 UmwG the "**Hive-Down Agreement**"). The Hive-Down of the HAT Business Unit into the Company is to take place with retroactive effect from January 1, 2026, 00:00 hours. Upon the Hive-Down taking effect through its entry in the commercial register (*Handelsregister*) of Henkel KGaA, the employment relationships of Henkel KGaA with (active) employees of Henkel KGaA that are attributable to the HAT Business Unit ("**Transferring HAT Employees**") will be transferred to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a BGB.

(5) Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register of Henkel KGaA, the Company will lease, by means of a Business Lease Agreement within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "AktG") ("**HAT Business Lease Agreement**") the HAT Business Unit transferred to it under the HAT Hive-Down with retroactive economic effect from January 1, 2026, 00:00 hours to Henkel KGaA as Lessee ("**HAT Business Lease**"). Upon the HAT Business Lease coming into effect, the employment relationships of the Company with Transferring HAT Employees will revert back to Henkel KGaA with all rights and obligations in accordance with the more detailed provisions of Section 613a BGB.

(6) On the basis of the Business Lease, Henkel KGaA will continue to manage the HAT Business Unit following the entry into force of the Hive-Down, as the Lessee, in its own name and for its own account. After termination of the HAT Business Lease Agreement, the Company will conduct its business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel KGaA.

(7) Although the employment relationships with the Transferring HAT Employees transfer to Henkel KGaA upon the HAT Business Lease becoming effective, *inter alia* pension commitments within the meaning of the German Company Pensions Improvement Act to the Transferring HAT Employees and to employees hired by Henkel KGaA for the HAT Business Unit or attributed to the HAT Business Unit after the Closing Date of the Business Lease Agreement (hereinafter jointly referred to as the "**HAT Employees**") will remain the sole economic responsibility of the Company. For this purpose, the Company will, under the HAT Business Lease Agreement, declare a (discharging) Assumption of Obligations regarding, inter alia, entitlements and expectant rights from pension commitments within the meaning of the German Company Pensions Improvement Act, including direct commitments, to HAT Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel KGaA on the Closing Date within the meaning of the HAT Business Lease Agreement or are established or accrued vis-à-vis Henkel KGaA during the term of the HAT Business Lease Agreement. Under the Assumption of Obligations, the Company will also undertake to reimburse Henkel KGaA for all benefits once the respective entitlement has arisen

(assumption of obligation to perform). The Assumption of Obligations ends, *inter alia*, if the Company becomes the original debtor of the Pension Commitments in the future – in particular after the end of the HAT Business Lease. The Assumption of Obligations will also contain provisions stipulating that it can be terminated and adjusted – also with effect for the Entitled Beneficiaries. To the extent that Henkel KGaA remains the original debtor of the Pension Commitments (in particular in respect of employees who retire during the term of the Business Lease or who leave the employment relationship with a vested entitlement (*unverfallbare Anwartschaft*)), the Assumption of Obligations will remain in force unless the Company and/or Henkel KGaA exercise their right to terminate or adjust the Assumption of Obligations.

II. Securing of Entitled Beneficiaries' Pension Entitlements

(1) Upon the HAT Hive-Down and the HAT Business Lease taking effect, HAT Employees and, following the departure of such an employee, also departed employees and – following the death of the aforementioned persons – their surviving dependents will have Pension Entitlements vis-à-vis the Company, either directly from the Pension Commitment or due to the Company's Assumption of Obligations for the Pension Commitment, for which (without the offsetting permitted by this Agreement) a liability would have to be reported or a provision formed in the Consolidated Financial Statements or in the Annual Financial Statements in accordance with the provisions of the IFRS or German Commercial Code (HGB), or could be formed in connection with Article 28 of the German Introductory Act to the Commercial Code (EGHGB).

The legal basis on which the aforementioned entitlements or expectant rights are based is of no consequence to the qualification as Pension Entitlements and the security thereof provided by this Agreement. In addition, Pension Entitlements will also include entitlements from Entitled Beneficiaries against the Company pursuant to Section 1(1) sentence 3 BetrAVG which result from pension obligations that have been transferred by the Company to a Pension Fund pursuant to § 20 of this Agreement. Pension Entitlements within the meaning of this Trusteeship Agreement also include the Company's obligations arising from the Assumption of Obligations. Pension Entitlements do not, however, include such entitlements and expectant rights to the provision of occupational pension benefits that exist only on the basis of joint and several liability of the Company pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Transformation Act (*Umwandlungsgesetz*, "UmwG"). Furthermore, entitlements and expectant rights which are based on Pension Commitments and exist vis-à-vis the Company solely as a result of a transfer of business (with the Company as the acquirer) or a measure pursuant to the German Transformation Act (with the Company as the acquiring legal entity) that took place after the conclusion of this Agreement will be deemed included in this Agreement only to the extent that the Company issues a corresponding unilateral written declaration to the Trustee. The Company hereby issues a corresponding unilateral written declaration with respect to the employees transferred from Henkel KGaA to the Company at the end of the Business Lease.

Furthermore, entitlements and e0xpectant rights to the provision of occupational pension benefits that are acquired through additional (makeup) contributions within

the meaning of § 14 of the "*Versorgungsordnung für Mitarbeiter der Henkel KGaA vom 15.04.2004*" (Pension Scheme Rules for Employees of Henkel KGaA of April 15, 2004) are not deemed to be the Pension Entitlements within the meaning of this Agreement, because they are already secured by a separate trust agreement. Moreover, other entitlements and expectant rights to the provision of occupational pension benefits are not considered to be Pension Entitlements insofar as they are already secured against insolvency by the Company under private law – apart from the security provided by this Agreement or by the PSV.

Entitled Beneficiaries who acquire entitlements or expectant rights to the provision of occupational pension benefits vis-à-vis the Company only after the conclusion of this Agreement will be deemed to be automatically included in this Agreement insofar as the entitlements and expectant rights are to be qualified as Pension Entitlements within the meaning of this Agreement and insofar as the Company has not made use of its right under § 18(1) of this Agreement in this regard.

(2) The Company intends to secure the Pension Entitlements against insolvency by means of external reinsurance to the extent specified in more detail in this Agreement. This will take place by transfer of the assets required for the corresponding (if applicable, *pro rata*) full financing (here and below this refers to the dedication of assets and their fruits and substitutes for the purpose of the – if applicable, *pro rata* – fulfillment of Pension Entitlements) and security to a legally independent third party (Trustee) on a fiduciary basis.

(3) With the conclusion of the Trustee Agreement and the transfer of the assets in accordance with this Agreement, the Company pursues the purpose of fulfilling the Pension Entitlements in accordance with the more detailed provisions in this Agreement, including in the event that

- insolvency proceedings are instituted against the assets of the Company, or
- the institution of insolvency proceedings against its assets is refused due to lack of assets, or
- an out-of-court settlement is concluded between it and the respective creditors to avert insolvency proceedings, or
- its business activities are completely discontinued and insolvency proceedings are manifestly out of the question due to lack of assets.

Each of these cases is referred to below as an "**Security Event**." As long as and to the extent that the Company is not originally liable for the Pension Obligations (i.e., from a Pension Commitment existing with the Company, with the Assumption of Obligations not being understood as a Pension Commitment for these purposes), but is liable only due to its Assumption of Obligations, a Security Event within the meaning of this Agreement will occur only if a Security Event within the meaning of this paragraph (3) has occurred for both debtors (i.e., both for the Company and for Henkel KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the Pension Obligations, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the legal consequences pursuant to § 8(7) of this Agreement for the Company only (i.e., no Security Event in respect of Henkel KGaA).

(4) Furthermore, the Company pursues the purpose of ensuring, through the transfer of the assets to a legally independent third party on a trust basis, that the Pension Entitlements, with the exception of the entitlements from Pension Fund commitments that are treated as equivalent in accordance with § 1(3) of this Agreement, are fulfilled in a timely manner in accordance with this Agreement also in cases where the fulfillment of Pension Entitlements – without a Security Event having occurred – is delayed on a sustained basis. Such a Delay Event exists where a due and undisputed or legally established Pension Entitlement has not been fulfilled more than 60 days after falling due (hereinafter "**Delay Event**"). The provisions relating to the Delay Event do not apply to Pension Obligations that have been transferred to a Pension Fund.

(5) In addition, the transfer on a trust basis of the funds required for the (if applicable, *pro rata*) full financing and securing the Pension Entitlements is intended to make it possible to offset in the Consolidated Financial Statements or Annual Financial Statements the liability to be reported on account of the Pension Entitlements with the separate plan assets covering the Pension Obligations.

Now therefore, the parties agree as follows:

§ 1 Subject of the Agreement

(1) The subject of this Agreement is the external (if applicable, *pro rata*) full financing and securing of Pension Entitlements and, in the case of a Security Event, the (if applicable, *pro rata*) satisfaction of Pension Entitlements existing at that time; the subject of this Agreement is furthermore the satisfaction of Pension Entitlements, with the exception of the claims from Pension Fund commitments that are treated as equivalent in accordance with paragraph (3) below, in the case of a Delay Event in accordance with the more detailed provisions of this Agreement, for as long as the Delay Event continues.

(2) This Agreement establishes an administrative trust between the Company and the Trustee within the meaning of § 3 of this Agreement, and a security trust between the Trustee and the Entitled Beneficiaries within the meaning of § 4 of this Agreement (Dual Trust Relationship).

(3) This Agreement primarily secures those Pension Entitlements or that portion of Pension Entitlements from direct Pension Commitments that are not protected against insolvency by the Pension Protection Association (PSV) on the basis of statutory provisions. Pension Entitlements or that part of the Pension Entitlements from direct Pension Commitments that are protected against insolvency by the PSV on the basis of statutory regulations are secured on a secondary basis (the order of priority described in sentences 1 and 2 is hereinafter referred to as the "**Security Priority Order**"). With regard to the Security Priority Order, any claims from the Company's Pension Commitments that are not secured by the PSV will be treated as equivalent to the Pension Entitlements or parts of Pension Entitlements from direct Pension Commitments to be secured on a priority basis if they result from the transfer of Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement and the Pension Fund assets attributable to the Company are to be transferred to the PSV upon the occurrence of a Security Event in accordance with Section 9(3b) of the BetrAVG. The scope and type of the security will be

governed by the more detailed provisions of this Agreement; the legal consequences of the different priorities for securing claims that are not secured by the PSV on the one hand and claims statutorily secured by the PSV on the other with regard to the fulfillment of the claims in the case of a Security Event will be governed in particular by the provisions in § 8 of this Agreement.

(4) Third-party beneficiaries pursuant to Section 328(1) BGB under this Agreement are deemed to be – taking into account the provision in § 18(1) of this Agreement – the Entitled Beneficiaries .

§ 2 Trust Assets

The Trustee maintains a securities custody account in its name, which is managed as an open trust deposit account, and a corresponding current account or settlement account managed as an open trust account with a German bank within the meaning of in Section 1(1) of the German Banking Act (*Kreditwesengesetz*, "KWG") or a German financial services institution within the meaning of Section 1(1a) KWG of its choice. The Trustee may also open multiple trust deposit accounts and trust accounts. Furthermore, it may also make use of multiple banks or financial services institutions. The trust deposit account and the trust account (or the trust deposit accounts and the trust accounts) will bear an additional designation indicating their specific fiduciary purpose. The securities deposited in the aforementioned securities custody account and in the current account or settlement account (or in the securities custody accounts and in the current accounts or settlement accounts) and any other assets or substitutes thereof transferred by the Company to the Trustee for the purposes of administering and securing the Pension Entitlements on a trust basis under this Agreement will constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the following provisions (hereinafter referred to as the "**Trust Assets**"). The Trust Assets also include the benefits and fruits derived from the Trust Assets by the Trustee, which must each be placed in the securities account or credited to the current account or settlement account, to the extent possible.

§ 3 Administrative Trust

(1) The Company will transfer to the Trustee, directly or indirectly, either sums of money to its current account or settlement account specified in § 2 of this Agreement or other assets intended to serve the (if applicable, *pro rata*) full financing and securing of Pension Entitlements. Only assets whose transfer is compatible with the provisions of the Investment Guidelines attached as **Annex 3.1** may be transferred to the Trustee. Apart from the allocation obligation provided for in § 20 of this Agreement, the Company will decide at its own discretion on the scope of the assets it transfers to the Trustee.

(2) The Trustee will commission a capital management or investment company (within the meaning of the German Investment Code (*Kapitalanlagegesetzbuch*, "KAGB")) or a financial services institution (within the meaning of Section 1(a) KWG) to manage and invest the Trust Assets, insofar as this is possible and economically reasonable given the nature of the assets, within the framework of a separate asset management agreement (including any further agreements to be concluded in this context). The Trustee may also commission multiple capital management or

investment companies or financial services institutions. The management and investment of the Trust Assets by a capital management or investment company or a financial services institution will then take place in the name and for the account of the Trustee. An Investment Committee will be set up to determine the specific investment policy with regard to the assets managed by the capital management or investment company or the financial services institution. This Investment Committee will decide on the requirements for the investment of the assets within the framework of the Investment Guidelines (Annex 3.1). The composition of the Investment Committee and the process by which it passes resolutions are regulated in the aforementioned Investment Guidelines (Annex 3.1).

(3) As an alternative to the provision in paragraph (2), and in particular if management or investment by a capital management or investment company or a financial services institution is not possible or economically viable, the Trustee will commission a suitable third party to manage and invest the Trust Assets in accordance with a separate agreement and in accordance with the provisions of the Investment Guidelines (Annex 3.1) or will carry out the management and investment itself in accordance with the provisions of the Investment Guidelines (Annex 3.1). Any management and investment of the Trust Assets by a suitable third party will take place in the name of and for the account of the Trustee.

(4) The Investment Guidelines (Annex 3.1) may be amended in accordance with the procedure laid down in the Investment Guidelines without the consent of the Entitled Beneficiaries . The Investment Guidelines must not contradict the provisions of this Agreement. In the event of a contradiction, the Investment Guidelines must be amended accordingly. In any case, the provisions of this Agreement will take precedence over the provisions in the Investment Guidelines.

(5) On the last banking day of each quarter, the Trustee will render account to the Company detailing the change and Fair Value of the Trust Assets. With regard to the part of the Trust Assets managed by the capital management or investment company or a financial services institution, this will be done by sending a statement of the trust account and the trust deposit account maintained on its behalf. Insofar as the Trust Assets are not managed by the capital management or investment company or a financial services institution, the account-rendering will be carried out in accordance with a separate agreement between the Company and the Trustee.

(6) The Trust Assets will be managed and held separately from other assets managed by the Trustee, a suitable third party within the meaning of paragraph (3), the capital management or investment company or a financial services institution. Insofar as the Trust Assets are managed by a capital management or investment company, the latter will establish one or more investment funds (*Sondervermögen*) within the meaning of the KAGB for this purpose. Securities managed by a financial services institution, a suitable third party or the Trustee must be held separately within the meaning of Section 2 DepotG.

(7) If this Agreement comes to an end prior to the occurrence of a Security Event, the Trustee will be obligated to proceed with the Trust Assets available at that time in accordance with the provisions of § 16 of this Agreement. In the case of a Security Event, the Trust Assets must be handled in accordance with the provisions of § 8 of this Agreement.

(8) As long as the Agreement has not come to an end and no Security Event has occurred, the Company may require from the Trustee a reimbursement from the Trust Assets if it has made payments to fulfill Pension Entitlements that are secured by this Agreement; this will also apply if a third party, in particular Henkel KGaA, has made payments to fulfill Pension Entitlements that are secured by this Agreement and the Company has reimbursed the third party for those payments. This will not apply to reimbursement for payments made to satisfy entitlements from Pension Fund commitments that are treated as equivalent pursuant to § 1(3) of this Agreement. As long as the agreement has not come to an end and no Security Event has occurred, the Company may require the Trustee to fulfill Pension Entitlements that are due, with the exception of the entitlements from Pension Fund commitments that are treated as equivalent pursuant to § 1(3) of this Agreement, directly from the Trust Assets. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question. The Company's right to require reimbursement will cease to exist if and to the extent that, after any reimbursement by the Trustee, the Pension Entitlements or parts of the Pension Entitlements that are not secured by the PSV would no longer be covered by Trust Assets (the amount required to cover the Pension Entitlements not secured by the PSV is hereinafter referred to as the "**Minimum Cover Amount**"). For the sake of clarity, the parties note that the Minimum Cover Amount also applies to entitlements from Pension Fund commitments that are not secured by the PSV and are treated as equivalent pursuant to § 1(3) of this Agreement.

(9) Subject to the condition that the Minimum Cover Amount remains in the Trust Assets, the Company may, irrespective of the case (of reimbursement) regulated in paragraph (8) sentence 1 above, request from the Trustee the retransfer of Trust Assets, to the extent that accounting regulations under the IFRS and HGB allow the retransfer of Trust Assets without jeopardizing the purpose stated in Section II paragraph (5) of the Preamble and in particular the qualification of the (remaining) Trust Assets as "plan assets" within the meaning of IAS 19.8 and Section 246(2) HGB. The relevant time for the corresponding determination is the time of the retransfer. If the Company has transferred Pension Obligations to a Pension Fund pursuant to § 20 of this Agreement, a retransfer of Trust Assets pursuant to this paragraph (9) will be permitted only if the additional conditions of § 21(3) of this Agreement are fulfilled.

1. The Administrative Trust existing between the Company and the Trustee and regulated in § 3 of this Agreement will expire upon the occurrence of a Security Event. This will not affect the remainder of this Agreement, in particular with regard to the other rights and obligations of the Trustee and the Company under this Agreement that are not regulated in § 3 of this Agreement.

§ 4 Genuine Contract in Favor of Third Parties; Security Trust; Entitlements in the Case of a Security Event

(1) The Trustee will hold the Trust Assets not only as the administrative trustee of the Company based on the provision in § 3 of this Agreement, but also as the security trustee of each Entitled Beneficiary in accordance with the more detailed provisions

of this Agreement. The security trust relationship is established by this Agreement, which in this respect represents a genuine contract in favor of third parties within the meaning of Section 328(1) BGB and is independent of the existence of the administrative trust pursuant to § 3 of this Agreement. The security trust relationship will arise immediately upon conclusion of this Agreement and may only be terminated without the written consent of the respective Entitled Beneficiaries if the termination serves to establish another, at least equivalent security (Equivalent Security). Under the security trust relationship, each Entitled Beneficiary will be entitled upon conclusion of this Agreement to require that the Trustee act in the interests of securing the Pension Entitlements in accordance with the provisions of this Agreement. In the case of a Security Event, each Entitled Beneficiary may directly require the Trustee to satisfy their Pension Entitlements vis-à-vis the Company from the Trust Assets in accordance with the more detailed provisions in § 8 of this Agreement.

(2) In the case of a Security Event, the Trustee will be obligated to first fulfill its obligations under paragraph (1) sentence 5 before it fulfills the Company's claims under this Agreement, including any retransfer or reversal claims of the Company due to unjust enrichment or on the basis of insolvency law or other statutory provisions. As long as a Security Event has not occurred, the Trustee will transfer the Trust Assets (in whole or in part) back to the Company only in accordance with the provisions of § 3(8) and (9), § 16 (5), § 20(2) and § 21(3) of this Agreement.

(3) The Company's right to require payment from the Trustee to the Entitled Beneficiaries in the cases referred to in paragraph (1) sentence 5 in accordance with § 8(1) of this Agreement will remain unaffected by the Entitled Beneficiaries' independent claim to payment in the case of a Security Event (Section 335 BGB).

(4) The Trustee's obligation to perform in the case of a Security Event in accordance with the provisions in paragraph (1) will be limited to the Trust Assets existing at the time in question. In cases of paragraph (1) sentence 5, the Trustee will fulfill the portion of the Pension Entitlements that is already secured by the PSV on the basis of statutory provisions in accordance with the provisions in § 8 only to the extent the existing Trust Assets are not used to fulfill the portion of the Pension Entitlements that is not secured by the PSV.

(5) For the contracting parties, the contractual basis is that the security trust relationship in favor of the Entitled Beneficiaries continues to exist until all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another Equivalent Security to that provided by this Agreement, or the Trust Assets have been exhausted in accordance with the provisions of this Agreement. The security trust relationship will continue to exist in the case of a Security Event regardless of the fact that the administrative trust relationship between the Company and the Trustee has expired. Insofar as this Agreement comes to an end with legal effect before all Pension Entitlements have been fulfilled in full, paragraphs (1) to (4) and the provisions in § 16 of this Agreement will apply accordingly to any retransfer claim of the Company resulting from such termination or coming to an end.

§ 5 Genuine Contract in Favor of Third Parties; Security Trust; Entitlements in the Case of a Delay Event

(1) If an Entitled Beneficiary experiences a Delay Event without a Security Event having occurred, the respective Entitled Beneficiary will be entitled to demand satisfaction of their due and undisputed or legally established (*res judicata*) Pension Entitlements against the Company directly from the Trustee from the Trust Assets under the conditions of the provision in § 10 of this Agreement. Furthermore, the respective Entitled Beneficiary will be entitled to demand satisfaction of Pension Entitlements vis-à-vis the Company that subsequently become due and are undisputed or have been legally established (*res judicata*) directly from the Trustee from the Trust Assets, in each case when they fall due. The respective Entitled Beneficiary will have claims against the Trustee only until the Company (again) begins to fulfill the respective Pension Entitlements when they become due, but at the latest until the occurrence of a Security Event. The rights of the Entitled Beneficiaries described above will be created immediately upon conclusion of this Agreement, which in this respect constitutes a genuine contract in favor of third parties within the meaning of Section 328(1) BGB.

(2) The Trustee's obligation to perform pursuant to paragraph (1) is limited to the Trust Assets that exist at the time in question. If the Trust Assets are not sufficient to satisfy the claims due pursuant to paragraph (1), the Security Priority Order specified in § 1(3) of this Agreement will apply accordingly to a Delay Event. The right of the Company to demand reimbursement and the corresponding obligation to perform pursuant to paragraph (1) will cease to apply if and to the extent that the Minimum Cover Amount does no longer exist in the Trust Assets after any reimbursement.

(3) Paragraphs (1) and (2) above do not apply to Pension Obligations that have been transferred to a Pension Fund.

§ 6 Calculation of the DBO of the Pension Entitlements to be Secured

(1) Once a year, on December 31 of the respective year ended (valuation date), the amount of the Defined Benefit Obligation ("DBO") of the Pension Entitlements to be secured from direct Pension Commitments and the joint DBO of the Pension Entitlements from direct Pension Commitments and the claims from Pension Fund commitments that result from the transfer of Pension Obligations from the Company to a Pension Fund in accordance with § 20 of this Agreement must be determined in accordance with IFRS principles by an actuarial expert to be commissioned by the Company (hereinafter referred to as "**Actuary**"). The service agreement with the Actuary (existing agreement or new agreement to be concluded) provides that the Actuary is obligated to notify both the Company and the Trustee of the DBO values determined in accordance with sentence 1 without delay. The calculation mode for the DBO specified in the service agreement agreed or to be agreed between the Company and the Actuary must comply with the recognized rules of actuarial calculation and the relevant IFRS requirements. The calculation mode can be adapted to the current status of the recognized actuarial rules and the relevant IFRS requirements by amending the service agreement.

(2) If Pension Entitlements arising in the future are excluded (in whole or in part) from the scope of the Agreement by unilateral declaration of the Company pursuant to

§ 18(1) of this Agreement, these will not be taken into account in the calculation of the DBO of the Pension Entitlements to be secured.

§ 7 Data Transmission

The Company will immediately provide the Trustee with a list of the personnel numbers, names and dates of birth of the Entitled Beneficiaries and update this list on the respective valuation date in accordance with § 6(1) of this Agreement. The Trustee will receive the list from the Company in the form of a data record. The data will be transmitted in paperless form. The list, in its respective current version, forms an integral part of this Agreement.

§ 8 Rights and Settlement in the Case of a Security Event

(1) Upon the occurrence of a Security Event, the Trustee will first use the Trust Assets according to the Security Priority Order specified in § 1(3) of this Agreement to fulfill the part of the Company's Pension Entitlements existing at that time which is not legally protected against insolvency by the PSV. For the sake of clarity, the parties note that this will also include the entitlements from Pension Fund commitments treated as equivalent pursuant to § 1(3) of this Agreement. Remaining Trust Assets, which are not to be used pursuant to sentence 1, will be used by the Trustee to fulfill the part of the Pension Entitlements existing at that time which is legally secured against insolvency by the PSV. The exact scope and manner of the fulfillment of the Pension Entitlements will be governed by the provisions in the following paragraphs. Insofar as, after the fulfillment of all Pension Entitlements existing at the time of the occurrence of the Security Event, Trust Assets still exist and the PSV has no claims against the Trustee, the Trustee will prepare a final account and transfer the remaining assets back to the Company.

(2) The fulfillment of the individual Pension Entitlements (including the entitlements from Pension Fund commitments referred to in paragraph (1) sentence 2) will be governed by the following provisions: Upon the occurrence of a Security Event, the Trustee will instruct the Actuary within the meaning of § 6(1) of this Agreement to determine the DBO of all Pension Entitlements existing upon the occurrence of the Security Event on the effective date of the occurrence of the Security Event. On the basis of the Actuary's calculation, the Trustee will, after deducting an amount necessary to cover the expected settlement costs, segment the Trust Assets, taking into account the Security Priority Order specified in this Agreement, in such a way that a partial amount of the Trust Assets is determined for each Entitled Beneficiary (or, if the Trust Assets are insufficient, only for those Entitled Beneficiaries with Pension Entitlements that are not secured by the PSV) as the exclusive pool of covering assets for the respective Pension Entitlements.

Insofar as the Trust Assets, after deduction of the (expected) settlement costs,

- are sufficient to cover the determined DBO of all Pension Entitlements, each pool of covering assets will correspond to the respective determined DBO of the individual entitlement;
- are sufficient to cover the determined DBO of the part of the Pension Entitlements that is not secured by the PSV but not to cover the determined

DBO of all Pension Entitlements, the pool of covering assets with regard to the part of the Pension Entitlements that is not secured by the PSV will correspond to the respectively determined DBO thereof. With regard to the Pension Entitlements or the part of the Pension Entitlements that are secured by the PSV, the assets that are still available after deduction of the pool of covering assets attributable to the Pension Entitlements that are not secured by the PSV will be allocated on a *pro rata* basis;

- are then not sufficient to cover the determined DBO of the part of the Pension Entitlements that is not secured by the PSV, the assets will be allocated to that part of the entitlements on a *pro rata* basis.

The Trustee will notify each Entitled Beneficiary in writing without delay of the amount of the pool of covering assets determined for them.

(3) The Trustee will be obligated to pay each Entitled Beneficiary from the Trust Assets up to the amount of the respective pool of covering assets of the individual Entitled Beneficiaries if and to the extent that their Pension Entitlements are due in accordance with Sections 41, 45 and 46 of the German Insolvency Code (*Insolvenzordnung*, "InsO"), if applicable in conjunction with Section 9(2) sentence 3 BetrAVG. Insofar as Pension Entitlements are not or will not become due upon occurrence of a Security Event, the Trustee will be only obligated vis-à-vis the respective Entitled Beneficiaries to secure their claims by depositing the respective pool of covering assets in favor of the respective Entitled Beneficiaries with a suitable institution within the meaning of Section 198 InsO, and in making that deposit will fulfill its obligation vis-à-vis the respective Entitled Beneficiaries. If income tax is payable on the sum to be deposited before the respective claims secured thereby become due, the amount required to settle the tax liability will be paid immediately to the Entitled Beneficiaries concerned from the respective pool of covering assets. Proof of any income tax incurred must be provided to the Trustee in each case by submission of corresponding documents.

(4) In the case of a Security Event, the Trustee will be entitled to invest the Trust Assets in whole or in part in money market funds or other liquid forms of investment. The Trustee will be entitled to liquidate the Trust Assets in whole or in part insofar as this is necessary to satisfy secured Pension Entitlements existing at the time of the occurrence of a Security Event or if this is necessary for the Trustee to be able to exercise its right of deposit in accordance with paragraph (3) sentence 2. The Trustee will be entitled to use one or more suitable agents to fulfill its obligations in the case of a Security Event. Any costs that arise through the use of an agent must be paid from the Trust Assets. They must be taken into account when determining the settlement costs that are expected to be incurred in accordance with paragraph (2).

(5) The Trustee will be obligated to fulfill the claims of the Entitled Beneficiaries for payment from the respective pool of covering assets without delay in the case of a Security Event or to initiate the deposit in accordance with paragraph (3) sentence 2 without delay, insofar as Pension Entitlements do not fall due in the case of a Security Event. In this context, it will be obligated to take suitable measures for the realization of the Trust Assets in order to ensure the fulfillment of the claims or make the deposit pursuant to paragraph (3) sentence 2. If, due to legal or factual circumstances, the Trustee is unable to access parts of the Trust

Assets upon the occurrence of a Security Event, it will be obligated to take the necessary measures, at the expense of the Trust Assets, to gain access.

(6) The Entitled Beneficiaries will be obligated to support the Trustee to the extent necessary for the Trustee to perform the settlement actions described in the preceding paragraphs. The Entitled Beneficiaries will not be entitled to issue instructions with regard to the manner in which the Trust Assets are realized and paid out or otherwise used in the case of a Security Event. If an Entitled Beneficiary fails to take any action necessary to enable the Trustee to fulfill its obligations toward that Entitled Beneficiary, the Trustee will be entitled to refuse performance vis-à-vis that Entitled Beneficiary until the required action is taken.

(7) As long as and to the extent that the Company is not originally liable for Pension Obligations, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the following legal consequences for the Company only (i.e., no Security Event in respect of Henkel KGaA):

a. The Pension Obligations will be divided economically and legally into the part of the Pension Obligations for which the Company is originally liable ("**Original Obligation Share**") and the part of the Pension Obligations for which the Company is liable only due to the Assumption of Obligations ("**Derived Obligation Share**").

b. The Trust Assets will be divided into two parts, namely the part that corresponds to the share of the Original Obligation Share in the total commitment value of all Pension Obligations ("**Trust Assets Share 1**") and the part that corresponds to the share of the Derived Obligation Share in the total commitment value of all Pension Obligations ("**Trust Assets Share 2**"). The decision as to how the specific assets forming the Trust Assets are to be divided by the Trustee into Trust Assets Share 1 and Trust Assets Share 2 (unless the Trust Assets consist solely of assets that can as such be divided up on a percentage basis) will be made by the Investment Committee referred to in § 3(2) of this Agreement in accordance with the provisions of the Investment Guidelines (Annex 3.1).

c. The provisions of § 8(1) to (7) of this Agreement will apply with regard to Trust Assets Share 1.

d. As from the occurrence of a Security Event for the Company only (i.e., no Security Event in respect of Henkel KGaA), Trust Assets Share 2 will serve solely to secure the claims vis-à-vis the HAT Employees for whose Pension Entitlements Henkel KGaA is originally liable at that time. With regard to Trust Assets Share 2, the Trustee will be obligated to hold the Trust Assets in accordance with this Agreement to the benefit of Henkel KGaA as if Henkel KGaA had entered into the present Agreement in place of the Company. In respect of Trust Assets Share 2, Henkel KGaA will be entitled to all those rights and obligations under this Agreement to which the Company was previously entitled. In particular, Henkel KGaA may demand that Trust Assets Share 2 be transferred to an Equivalent Security.

§ 9 Trustee's Authority to Deposit Assets

(1) In the case of a Security Event, the Trustee, to the extent that the deposit requirements of Section 372 BGB have been met, will be entitled to release itself

from its obligations under this agreement toward the Entitled Beneficiaries and the Company by realizing the Trust Assets transferred to it and depositing the proceeds in favor of the Entitled Beneficiaries and the Company with the local court (*Amtsgericht*) of Düsseldorf. If the PSV asserts claims against the Trustee with regard to the Trust Assets or part of the Trust Assets, it may be specified in the deposit application as a potential authorized recipient in addition to the aforementioned parties. The Trustee will have the authority to deposit assets only after 180 calendar days from the occurrence of the Security Event.

(2) In cases of § 16(4) of this Agreement (failure to transfer the Trust Assets after the agreement comes to an end), the Trustee, insofar as the deposit requirements of Section 372 BGB are met, will be entitled to release itself from its obligations under this Agreement by realizing the Trust Assets held by it under this Agreement and depositing the proceeds in favor of the Entitled Beneficiaries and the Company with the local court of Düsseldorf. Paragraph (1) sentence 2 will apply accordingly.

(3) The provisions of this § 9 concerning depositing with a court will not affect the depositing with a suitable institution within the meaning of Section 198 InsO as stipulated in § 8(3) sentence 2 of this Agreement.

§ 10 Rights and Settlement in the Case of a Delay Event

(1) In the case of a Delay Event, the Trustee will be entitled to realize the Trust Assets – if necessary also in derogation from the Investment Guidelines referred to in § 3 of this Agreement (Annex 3.1) – to the extent that this is necessary to fulfill the claims of Entitled Beneficiaries pursuant to § 5 of this Agreement.

(2) The Trustee will be obligated to fulfill the claims of Entitled Beneficiaries pursuant to § 5 of this Agreement in accordance with the provisions laid down in paragraph (3) below. If the Trust Assets are not sufficient to satisfy the due claims pursuant to paragraph (1), the Trustee will be obligated to apply the claims in accordance with the Security Priority Order specified in § 1(3) of this Agreement.

(3) If, in the case of a Delay Event, an Entitled Beneficiary requests that the Trustee satisfy its undisputed or legally established (*res judicata*) claims pursuant to paragraph (1), they must provide the Trustee with the data necessary to identify the respective claims. The Trustee will immediately clarify with the Company whether the claim asserted by the respective Entitled Beneficiary exists, is due and undisputed or has been legally established (*res judicata*) and has not yet been satisfied. The Company must provide the Trustee with this information without delay and, if necessary, provide evidence of any fulfillment that has already taken place. If the due and undisputed or legally established (*res judicata*) claim has not in fact been fulfilled, the Trustee will make payment to the respective Entitled Beneficiary, after deduction of the statutory taxes and/or other charges, if the Company has not fulfilled the respective claim within a period of another 30 calendar days from the time of the Trustee's inquiry.

§ 11 Trustee's Entitlement to Reimbursement of Expenses

(1) The Trustee will act free of charge. However, if the Trustee incurs expenses in the course of its activities in fulfillment of its obligations under this Agreement, it will be entitled to cover the corresponding amounts from the Trust Assets if the reimbursement of the expenses is not covered by a separate agreement with the Company. Reimbursable expenses will also include expenses incurred in the course of the Trustee's ongoing operations, including the costs of having the Trustee's accounts audited by an external auditor.

(2) The provisions regarding the bearing of costs in § 8(4) and (5) of this Agreement will remain unaffected.

§ 12 Liability of the Trustee

The Trustee will only be liable for financial losses caused intentionally or through gross negligence by its management bodies or third parties whom it uses to fulfill its obligations under this Agreement.

§ 13 Transfer of Business and End of the Obligation to Recognize Pension Obligations

(1) If, following conclusion of the Business Lease and before the occurrence of a Security Event, a business or part of a business is transferred by legal transaction from the Company to another owner within the meaning of Section 613a BGB (whether as a result of a transfer of individual rights or on the basis of measures under the UmwG), the total amount of the Pension Entitlements to be secured pursuant to § 1(1) of this agreement will be reduced to the extent that entitlements and expectant rights to the provision of occupational pension benefits that were previously qualified as Pension Entitlements within the meaning of this Agreement lose that qualification (because they no longer meet one or more of the criteria specified in Section II paragraph (1) of the Preamble to this Agreement). The same will apply if, prior to the occurrence of the Security Event, Pension Obligations toward former employees of the Company are transferred to another company with discharging effect as a result of a demerger (including a hive-down) in accordance with the UmwG.

(2) In one of the cases referred to in paragraph (1) sentences 1 and 2 – with the exception of cases in which the new owner of the business or the company assuming the Pension Obligations is a company that is included in the same Consolidated Financial Statements as the Company – the Company may, under the conditions set out below, demand that the Trustee transfer back (reimburse) the Trust Assets. The prerequisite for such a retransfer is firstly that, prior to a transfer of business within the meaning of Section 613a BGB or a transfer of Pension Obligations through a demerger under the UmwG, the Trustee has divided the Trust Assets in such a way that separate assets have been formed, one part of which serves exclusively for securing and financing the portion of the Pension Entitlements for which the new owner of the business will be liable upon transfer of the business or the acquiring company will be liable upon demerger, and the other part of which serves exclusively for securing and fully financing the portion of

Pension Entitlements for which the Company will continue to be liable. Such prior division of the Trust Assets will be carried out at the request of the Company on a percentage basis in accordance with the respective percentage shares of Pension Obligations transferred to the new owner of the business or to the acquiring company and the remaining Pension Obligations in the total DBO of all Pension Entitlements secured by this Agreement at the time of the division. The further prerequisite for a retransfer within the meaning of sentence 1 is the expiry of the period within which the Company is still jointly and severally liable for the pension obligations being transferred pursuant to Section 613a(2) BGB or pursuant to the provisions of the UmwG. Already during the term of the respective extended liability period and also independently of a prior division in accordance with sentence 2, the Company may require the Trustee to transfer the portion of the Trust Assets that corresponds to the share of the Pension Obligations transferred to the new owner of the business or to the acquiring company in the total DBO of all Pension Obligations previously secured by this Agreement (or, if a division has already taken place, the portion of the Trust Assets allocated to the transferred Pension Obligations) to establish an Equivalent Security to the security previously provided by this Agreement for the Pension Obligations transferred to the new owner of the business or to the acquiring company; this will also apply (notwithstanding sentence 1 of this paragraph (2)) if the new owner of the business or the company taking over the Pension Obligations is a company that is included in the same Consolidated Financial Statements as the Company. The prerequisite for the transfer of Trust Assets to be carried out in that connection is that the new owner of the business or the acquiring company has proven to the Company or the Trustee that the transfer of assets will result in the introduction of the aforementioned Equivalent Security. For the sake of clarity, the parties note that Pension Obligations transferred to a Pension Fund but not resulting from entitlements treated as equivalent to those specified in § 1(3) of this Agreement, and also the value of assets held in the Pension Fund, will in each case not be taken into account in the above provisions of this paragraph.

(3) The decision as to how the specific assets forming the Trust Assets are to be transferred back or divided by the Trustee in one of the cases governed in paragraph (2) (unless the Trust Assets consist solely of assets that can be divided up as such on a percentage basis) will be made by the Investment Committee referred to in § 3(2) of this Agreement in accordance with the provisions of the Investment Guidelines (Annex 3.1).

(4) The provision in § 3(9) of this Agreement (possibility of retransfer of Trust Assets, provided that accounting regulations permit this, without thereby jeopardizing the purpose stated in Section II paragraph (5) of the Preamble and in particular the qualification of the (remaining) Trust Assets as plan assets within the meaning of IAS 19.8) will remain unaffected even in the event of a transfer of business operations within the meaning of Section 613a BGB (whether as a result of a transfer of individual rights or on the basis of measures under the UmwG) or in the event of the transfer of Pension Obligations of former employees under the UmwG, subject to the provision in the following sentence. In connection with a transfer of business operations or the transfer of Pension Obligations of former employees pursuant to the UmwG to a company that is included in the Consolidated Financial Statements of the Company, a retransfer of Trust Assets pursuant to § 3(9) of this Agreement will be excluded.

§ 14 Confidentiality

(1) The Company and Trustee undertake to treat

- all documents, information and data that are not publicly available, are confidential or are owned by the other party (including accounting documents, contracts, analyses, compilations, forecasts, investigations and other financial data, including in the form of disks, CD-ROMs or other storage devices) that are made available to or become known to them by the other party on the basis of this Agreement or in connection with its preparation or execution, and

- the text of this Agreement

- hereinafter collectively referred to as the "**Confidential Information**" -

as strictly confidential for an unlimited period (and consequently also beyond the term of this Agreement), to only use the above within the scope of the contractual relationship and, unless required to achieve the purpose of the Agreement, to neither record nor exploit it nor pass it on to third parties without the prior approval of the other party.

(2) The Company and the Trustee will only disclose Confidential Information to those of their authorized representatives, agents, employees or external consultants and service providers who require access to the Confidential Information in order to perform their duties or their assignment for a party and who have been informed by the party concerned of the confidentiality of the transaction. External consultants and service providers must, unless paragraph (3) applies to them, have submitted a written declaration that they accept the terms of this § 14 as binding upon themselves.

(3) Such a written declaration is not required for external consultants and service providers who are obligated to treat the Confidential Information as confidential based on their mandatory professional rules or codes of professional conduct.

(4) The right to disclose Confidential Information for the fulfillment of statutory obligations remains unaffected.

(5) The Company and the Trustee must immediately inform the respective other party, if affected, if they become aware or have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person.

(6) The Entitled Beneficiaries have a right to information from the Company and, as from the occurrence of a Security Event, also from the Trustee with regard to the specific rights to which they are entitled under the Security Trust relationship and the Assumption of Obligations. The Company and the Trustee may demand that the Entitled Beneficiary requiring the information undertakes to maintain confidentiality in accordance with the provisions of this § 14 prior to the disclosure of the information.

(7) Insofar as the disclosure of Confidential Information to a Pension Fund is necessary for the execution of this Agreement, the Company and the Trustee will not be prevented from doing so by the provisions of this § 14.

§ 15 Data Protection

In order to comply with the provisions of data protection law in connection with the performance of this Agreement, the Company and the Trustee undertake to take appropriate measures when collecting, processing, using and transmitting personal data of the Entitled Beneficiaries. The Company and the Trustee will appoint the Company's data protection officer or, for as long as and to the extent that the Assumption of Obligations persists, the data protection officer of Henkel KGaA to monitor the data protection provisions relating to this Agreement.

§ 16 Term and Termination of this Agreement

(1) The effectiveness of this Agreement is subject to the condition precedent within the meaning of Section 158(1) (BGB) (i) of the conclusion of the Hive-Down Agreement and (ii) the approval of the Hive-Down Agreement by Henkel KGaA's annual general meeting and the Company's shareholders' meeting. This Agreement will be concluded for an indefinite period of time. The parties agree that the first-time transfer of Trust Assets will take place only after the HAT Hive-Down becomes effective. This agreement may be terminated by the Company with three months' notice to the end of the year or otherwise for good cause without notice by the Company or the Trustee before the occurrence of a Security Event. Good cause will be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a Delay Event will not constitute good cause.

(2) Upon termination of this Agreement in accordance with paragraph (1), the Trustee will transfer the Trust Assets – subject to the provision in paragraph (5) – to a third party to be designated by the Company in writing, provided that that third party concludes an agreement with the Company that corresponds in full to this Agreement, does not impair the rights of the Entitled Beneficiaries and obligates the third party to hold the Trust Assets as a dual trustee in accordance with this Agreement. A third party within the meaning of sentence 1 may only be an institution whose sole purpose is to secure Pension Entitlements and, where applicable, comparable entitlements such as entitlements arising from part-time retirement and working-time account models.

(3) A third party within the meaning of paragraph (2) sentence 1 may also be another qualified legal or natural person if the conditions for a transfer of the Trust Assets to a third party within the meaning of paragraph (2) sentence 2 are not fulfilled within 60 calendar days after the Trust Agreement comes to an end. A qualified person in this sense may only be a bank or credit institution based in Germany within the meaning of Section 1(1) KWG, a German notary or an attorney, auditor or tax consultant licensed in Germany.

(4) If the conditions for a transfer of the Trust Assets pursuant to paragraph (2) and (3) are not met within 90 calendar days after the end of the Trust Agreement, the

Trustee will be entitled and – to the extent that management on a trust basis within the meaning of this Agreement is no longer guaranteed – obligated to deposit the Trust Assets with the local court of Düsseldorf in favor of the Company and all Entitled Beneficiaries with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee will be entitled to do so. In all other respects, § 9(2) of this Agreement will apply.

(5) After this Agreement comes to an end, the Company may only demand retransfer of the Trust Assets if all Pension Entitlements have been fulfilled in full or the Pension Entitlements have been secured by the establishment of another Equivalent Security.

(6) As from the occurrence of a Security Event, this Agreement may be terminated only by the Trustee and only for good cause. If the Agreement comes to an end after the occurrence of a Security Event in accordance with sentence 1, the Trustee will remain obligated, irrespective of the fact that this Agreement has come to an end, to fulfill the duties and obligations pursuant to § 8 of this Agreement without delay. The provision in § 9(1) of this Agreement will likewise continue to apply.

§ 17 Dissolution and Loss of the Trustee's Legal Capacity

In the event of dissolution or loss of the Trustee's legal capacity, the agreement will be deemed to be terminated. The provisions in § 16 of this Agreement will apply accordingly.

§ 18 Amendments to the Agreement

(1) The Company will be entitled to exclude from the scope of this Agreement Pension Entitlements or parts of Pension Entitlements that arise only after a cut-off date that is not in the past, to be determined by the Company, by means of a unilateral written declaration to the Trustee and the affected Entitled Beneficiaries (insofar as they are included in this Agreement with their Pension Entitlements acquired up to the cut-off date). Pension Entitlements and parts of Pension Entitlements that that arose up to that cut-off date or were accrued through "past service" within the meaning of IFRS will remain unaffected if the Company exercises the right specified in sentence 1.

(2) Amendments to this Agreement that merely involve changes to technical procedures or serve to fill gaps and do not affect the security interest of the Entitled Beneficiaries will be made in consultation between the Company and the Trustee without the consent of the Entitled Beneficiaries being required. This also applies to amendments to this Agreement that serve to establish another, at least equivalent, security (Equivalent Security) for the Entitled Beneficiaries (even if the previous security is cancelled). Amendments to the wording of this Agreement that clarify the joint intention of the Company and the Trustee at the time of conclusion of this Agreement will require a joint declaration by the Company and the Trustee.

(3) In compliance with the purpose of this Agreement, which is to ensure the security of the Entitled Beneficiaries from the point of a transfer of assets to the Trustee in accordance with § 3(1) of this Agreement up until any occurrence of a Security

Event, the Company will have the right, insofar as it is not or no longer possible to offset the liability to be shown in the Consolidated Financial Statements or Annual Financial Statements on account of the Pension Entitlements with the separate plan assets covering the Pension Obligations – as described in Section II paragraph (5) of the Preamble to this Agreement – to amend this Agreement without the consent of the Entitled Beneficiaries to procure that offsetting becomes possible, provided that Equivalent Security continues to be provided after the amendment to this Agreement.

(4) If this Agreement needs to be amended due to statutory or regulatory requirements or due to changed or new case-law, the Company and the Trustee will jointly amend this Agreement without the consent of the Entitled Beneficiaries being necessary; in doing so, they must ensure Equivalent Security for the Entitled Beneficiaries.

(5) Amendments to this Agreement that are only beneficial to the Entitled Beneficiaries will not require their consent.

(6) The rights and obligations under this Agreement will cease to exist and the Trustee will be obligated to transfer the Trust Assets back to the Company if all Pension Obligations are transferred from the Company to a Pension Fund within the meaning of Section 236 VAG or another suitable pension institution, while safeguarding the interests of the Entitled Beneficiaries, in particular the Equivalent Security of the Entitled Beneficiaries.

(7) In all other respects, this agreement may be amended only with the consent of at least 75% of the respective Entitled Beneficiaries concerned.

§ 19 Inclusion of Further Pension Entitlements

(1) In addition to the claims and vested rights defined as Pension Entitlements in Section II paragraph (1) of the Preamble to this Agreement, the Company reserves the right to include in the security under this Agreement further entitlements and expectant rights to occupational pension benefits from Pension Commitments made by companies affiliated with the Company within the meaning of Section 15 AktG to their employees and members of the respective management. This will be done by written notification from the Company to the Trustee. If the Company exercises its right under this § 19, the definition of Pension Entitlements within the meaning of this Agreement will be amended accordingly.

(2) If, pursuant to paragraph (1), the Company includes entitlements and expectant rights arising from Pension Commitments of an affiliated company in the security provided under this Agreement, then, in cases where the affiliated company is not itself insolvent upon the occurrence of a Security Event with regard to the Company, the pool of covering assets determined in the context of the settlement pursuant to § 8(2) of this Agreement will be paid out to that company insofar as it is attributable to employees or members of the management of the non-insolvent company, provided that it proves that it has used an amount corresponding to the transferred assets to establish Equivalent Security for the benefit of the respective employees or members of the management.

(3) The scope of the full financing and thus the securing of the individual Pension Entitlements can be reduced only by including further entitlements and expectant rights to the provision of occupational pension benefits in the security under this Agreement, to the extent that these are entitlements and expectant rights from a plan within the meaning of IFRS that has already been secured by this Agreement. In such a case, the Company will not be obligated to increase the allocation of the Trust Assets. However, if entitlements and expectant rights arising from a plan within the meaning of IFRS not previously secured by this Agreement are to be included in the security under this Agreement, this can only take place if the Company increases the allocation of the Trust Assets to the extent that the ratio of Trust Assets to the totality of the Pension Obligations is not reduced by the inclusion of the entitlements and expectant rights not previously secured by this Agreement.

§ 20 Transfer of Pension Obligations to a Pension Fund

(1) Irrespective of the transfer of Pension Obligations to a Pension Fund in accordance with § 18(6) of this Agreement, the Company will be entitled to transfer Pension Obligations from direct Pension Commitments to a Pension Fund within the meaning of Section 236 VAG even during the term of this Agreement. The transfer of Pension Obligations will be deemed to have taken place if the respective Entitled Beneficiaries are granted their own entitlement to benefits against the Pension Fund pursuant to Section 236(1) sentence 1 no. 3 VAG, which corresponds to the Pension Entitlement previously secured by this Agreement. Insofar as the Pension Obligations have been transferred to the Pension Fund, the security for the corresponding Pension Entitlements provided by this Agreement will also include the security for the subsidiary liability of the Company pursuant to Section 1(1) sentence 3 BetrAVG and the security for any additional contributions and contribution payments to the Pension Fund pursuant to paragraph (3).

(2) In the event of a transfer of Pension Obligations to a Pension Fund in accordance with paragraph (1), the Company may, as long as no Security Event has occurred, demand reimbursement from the Trustee from the Trust Assets in the full amount of the expenses incurred for that purpose (i.e., all payments to the Pension Fund in connection with the transfer of the relevant Pension Obligations) if the Company's payment to the Pension Fund has been made in agreement with the Trustee and provided that it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. The claim for reimbursement of expenses will further require that no more than six months have elapsed between the Company's payment to the Pension Fund and the Company's assertion of its claim for reimbursement of expenses (exclusion period). The Company will be free to waive any existing claim for reimbursement of expenses in whole or in part by unilateral written declaration to the Trustee. Instead of the reimbursement of expenses described in the preceding sentences, the Company may also require the Trustee to make Trust Assets available directly to finance the transfer of Pension Obligations to a Pension Fund. In the above cases, the Trustee will not only be obligated but also entitled to use or make available the Trust Assets

accordingly. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question. Insofar as the Company incurs expenses for the transfer of obligations from entitlements and expectant rights to the provision of occupational pension benefits that are not secured by this Agreement, the Company may not demand reimbursement of expenses from the Trust Assets.

(3) Insofar as, following a transfer of Pension Obligations to a Pension Fund in accordance with the provisions of the preceding paragraphs, the Company has an obligation to make additional contributions or an obligation to make contribution payments pursuant to Section 236(2) VAG with respect to the Pension Fund concerned with regard to the transferred Pension Obligations that were previously covered by the security provided by this Agreement, the Company will be entitled to require the Trustee to provide the necessary amounts from the Trust Assets to fulfill the obligation to make additional contributions or the obligation to make contribution payments insofar as it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. If the Company fulfills the obligation to make additional contributions or the obligation to make contribution payments without the Trustee having provided the amount required for that purpose, the Company may demand reimbursement of expenses from the Trust Assets in the amount of the amount expended to fulfill the obligation to make additional contributions, if the Company has fulfilled the obligation to make additional contributions or the obligation to pay contributions in agreement with the Trustee, if no more than six months have passed between the fulfillment of the obligation to make additional contributions or the obligation to pay contributions by the Company and the Company's assertion of the claim to reimbursement of expenses (exclusion period), and if it is ensured that a Minimum Cover Amount within the meaning of § 3(8) of this Agreement remains in the Trust Assets. The Company will be free to waive the corresponding claim in whole or in part by unilateral written declaration to the Trustee. Any obligation of the Trustee to perform on the basis of the provisions set out in the above sentences will be limited to the Trust Assets existing at the time in question.

(4) The Company may also assert its claims in full in accordance with the above paragraphs (2) and (3) if the DBO of the Pension Entitlements still secured by this Agreement (excluding the Pension Obligations transferred to the Pension Fund) is higher than the value of the Trustee's remaining Trust Assets after the Company's claims pursuant to paragraphs (2) and (3) above have been fulfilled. In any case, however, a Minimum Cover Amount within the meaning of § 3(8) of this Agreement must remain in the Trust Assets.

(5) Insofar as, at the time of the transfer of the Pension Obligations from the Company to the Pension Fund, the existing Trust Assets are not sufficient to ensure the corresponding financing of the transfer from the Trust Assets, the Trustee will be entitled to request that the Company make a corresponding additional allocation to Trust Assets ("**Top-Up Demand**"). Following such a Top-Up Demand, the Company will be obligated to transfer assets to the required extent to the Trust Assets held by the Trustee under this Agreement. The Company may also transfer assets directly to the Pension Fund to finance the transfer of the relevant Pension Obligations in order to shorten the payment process. The above provisions regarding the Top-Up Demand will apply accordingly if the Company asserts a claim against the Trustee pursuant to paragraph (3) to make Trust Assets available

to fulfill an obligation of the Company to make additional contributions vis-à-vis the Pension Fund or an obligation to make contribution payments pursuant to Section 236(2) VAG. The Trustee will not be obligated to legally enforce a Top-Up Demand against the Company in accordance with this paragraph.

§ 21 Integration of Pension Fund Provision and Trust Security

(1) The Company and the Trustee agree that in the event of a transfer of Pension Obligations to a Pension Fund pursuant to § 20 of this Agreement, the occupational pension benefits promised by the Company are to be provided by the Pension Fund in its own name for the Company in accordance with the respective pension plans of the Pension Fund and the Pension Fund Agreement . In the event that, taking into account the relevant pension plans, the Pension Fund Agreement and the provisions of insurance supervisory law, the Pension Fund has surplus assets, the Company must exclude a (re)transfer of assets from the Pension Fund to the Company in the Pension Fund Agreement. The Company will be obligated to ensure that the Pension Fund transfers any assets to be released directly to the Trustee for the account of the Company for the purpose of full financing and securing the Pension Entitlements secured under this agreement. The Company will be obligated to take the necessary measures to ensure that the Pension Fund releases assets only within the scope of the above sentences. The Trustee will be obligated to accept the assets released by the Pension Fund in accordance with the above sentences and to transfer them to the Trust Assets taking account of the requirements of the Investment Guidelines (**Annex 3.1**).

(2) The Company and the Trustee agree that the provisions in paragraph (1) will also apply in the event of the dissolution of a Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this Agreement, and will apply accordingly in the event of the reversal of individual transfers of such Pension Obligations to the Pension Fund according to the provisions of the Pension Fund Agreement or the relevant pension plans.

(3) If the Company has transferred Pension Obligations to a Pension Fund in accordance with § 20 of this Agreement, Trust Assets may be transferred back to the Company in accordance with § 3(9) of this Agreement only if the Company proves to the Trustee, by means of a statement from the auditor auditing the Company's Annual Financial Statements, that it is permanently ensured within the meaning of the relevant provisions of the HGB and IFRS that the Trust Assets remaining with the Trustee and, taking into account the value of the assets available in the Pension Fund and allocated to the Company, the Pension Entitlements secured by this Agreement and all claims resulting from the transfer of the Pension Obligations to the Pension Fund can be permanently fulfilled. The Trustee will not be obligated to conduct its own audit in this regard. The Company will therefore in particular be specifically excluded from any claim for the retransfer of Trust Assets as long as the Pension Fund to which Pension Obligations have been transferred in accordance with § 20 of this Agreement is underfunded within the meaning of Section 239(3) and (4) VAG.

§ 22 Severability Clause

Should individual provisions of this Agreement be or become invalid, the remaining provisions will nevertheless remain valid. The Company and Trustee will be obligated to enter into a supplementary agreement that corresponds to the intended economic purpose. The same will apply to the filling of any gaps in this Agreement.

§ 23 Exclusion of Assignment / Written Form

(1) Claims under this Agreement cannot be assigned.

(2) There are no verbal subsidiary agreements to this Agreement. Amendments and addenda to this Agreement, including this written form clause, must be made in writing.

§ 24 Miscellaneous

The place of jurisdiction for all disputes arising from this Agreement is Düsseldorf, to the extent permitted by law. The law of the Federal Republic of Germany applies to domestic contracting parties, to the exclusion of German conflict of law provisions.

The Investment Guidelines attached as Annex 3.1 form an integral part of this Agreement.

There are two originals of this Agreement. The following will each receive an original:

- the Company
- the Trustee

Annex 34(4).a – HAT CTA Trustee Agreement with Henkel Trust e.V.

Annex 3.1: Investment Guidelines

Part 1: Organization

§ 1 Setting Up an Investment Committee

(1) The Company will set up an Investment Committee that will perform the duties assigned to it in the Trustee Agreement concluded between the Company and the Trustee on 3 March 2026 (hereinafter referred to as the "Trustee Agreement") and the duties assigned to it in these Investment Guidelines. These include, in particular:

a) determining the strategic orientation of the investment policy ("strategic asset allocation") with regard to the Trust Assets,
b) deciding on significant investment proposals; in particular, reallocations between asset classes (in particular between cash, fixed income securities/bonds, shares, real estate or hedge funds) with a volume of 10 percent or more of the Trust Assets or the introduction of new asset classes with the exception of risk management decisions in the context of the selected investment strategy and professional asset liability management are to be regarded as significant investment proposals;
c) deciding which assets will be transferred to the Company in cases covered by § 13 of the Trustee Agreement, insofar as the Trust Assets do not consist solely of assets that can be divided up as such on a percentage basis,
d) ensuring that the Investment Guidelines comply with statutory requirements,
e) deciding whether to acquire or sell shares in a listed company if this results in the Trustee holding more than 5%, 10%, 25%, 50% or 75% of the voting rights in that company or exceeding or falling below those respective thresholds, or
f) deciding which assets are allocated to Trust Asset Share 1 and Trust Asset Share 2 in the case of § 8(7) of the Trustee Agreement.

(2) In performing its duties, the Investment Committee must comply with the requirements of the Trustee Agreement and these Investment Guidelines.

§ 2 Composition of the Investment Committee

(1) The Investment Committee will consist of two members appointed by the Trustee and two further members appointed by the Company. The Trustee will appoint the chair and deputy chair of the Investment Committee. The members of the Investment Committee will not need to be members (*Vereinsmitglieder*) of the Trustee or employees of the Company.

(2) The members of the Investment Committee may be dismissed at any time by the party which had previously appointed them. The Trustee may delegate the tasks

of the chair and deputy chair of the Investment Committee to other members of the Investment Committee appointed by them at any time.

(3) Each member of the Investment Committee may be represented by a written power of attorney in individual cases if they are unable to attend.

(4) The Trustee and the Company will inform each other immediately of any change in the composition of the Investment Committee. Furthermore, the Trustee will inform the Company immediately of the appointment and dismissal of the chair and deputy chair of the Investment Committee.

§ 3 Passing of Resolutions in the Investment Committee

(1) The Investment Committee may pass its resolutions in meetings or in writing, by email, telephone or using other modern means of communication. It will have a quorum if all members have been duly invited and at least half of its members (not less than two persons) attend or are effectively represented at the meeting. If a resolution is to be passed in writing, by email or using other modern means of communication, a quorum will exist if at least half of the members of the Investment Committee (not less than two persons) participate in the passing of the resolution themselves or by way of a representative. Furthermore, a resolution will be effective only if either the chair of the Investment Committee or the deputy chair appointed by the Trustee pursuant to § 2(1) participate in the passing of the resolution or are effectively represented in the passing of the resolution.

(2) The Investment Committee will make its decisions by a simple majority of its members. In the event of a tie, the chair will have the casting vote; in the chair's absence, the deputy chair will have the casting vote. If the members appointed by the Trustee vote in unified opposition to the members appointed by the Company, the decision taken by the members named by the Trustee will apply in any case.

(3) A meeting of the Investment Committee will take place as required, but at least once a year. The chair of the Investment Committee will convene the meetings of the Investment Committee within a reasonable period of time or will inform the members of the Investment Committee within a reasonable period of time of the forthcoming resolution. In urgent cases, each member of the Investment Committee will be entitled to convene a meeting or to inform the other members of a forthcoming resolution. Resolutions may only be passed one week after the convening notice or information communication has been sent, unless all members of the Investment Committee waive observation of that period.

(4) By way of derogation from paragraphs (2) and (3), the chair or, in the absence thereof, the deputy chair may make urgent decisions if the Company requests such a decision. The other Committee members must be informed of this.

(5) The Investment Committee will be authorized to consult (other) experts for its deliberations. These latter will not have any voting rights.

§ 4 Liability of the Investment Committee

The members of the Investment Committee will be liable only for financial losses caused intentionally or through gross negligence.

§ 5 Reimbursement of Expenses

The Investment Committee will act free of charge. Any expenses incurred by the Investment Committee in the performance of its duties pursuant to § 1 of these Investment Guidelines will be paid from the Trust Assets, unless such expenses are reimbursed by the Company.

§ 6 Amendment of the Investment Guidelines

(1) The Investment Guidelines may be amended, in particular adapted to any statutory requirements, by mutual agreement between the Trustee and the Company.

(2) The Investment Committee will prepare amendment proposals at the request of the Trustee or the Company and on its own initiative. However, the Investment Committee cannot take a decision regarding amendment of the Investment Guidelines.

§ 7 Security Event

(1) In the case of a Security Event, § 7 of Part 1, and Part 2 of the Investment Guidelines will continue to apply until the Trustee no longer holds any Trust Assets.

(2) All powers of the Investment Committee will cease to exist upon occurrence of a Security Event. The duties of the Investment Committee will then be performed directly by the Trustee, insofar as this is still necessary in the case of a Security Event.

Part 2: Investment Principles, Investment Strategy, Forms of Investment

§ 1 Investment Principles

(1) The following provisions will apply for the investment of the Trust Assets. Compliance with the provisions must be ensured through qualified investment management.

(2) The investment of the Trust Assets should be oriented toward the objectives of profitability and security and ensure sufficient liquidity with regard to the purpose pursued by the Trust Agreement.

(3) The typical investment risks are to be limited by an appropriate mix and spread of the invested assets and at the same time a balancing of risks between the

investment types is to be carried out. If Trust Assets are invested in investment funds, any requirements regarding the mix and diversification as well as the selection of permissible types of investment will be based on the assets held by the investment funds (look-through).

§ 2 Investment Strategy

(1) The strategic asset allocation will be determined on the basis of the forecast development of the Pension Obligations, the initial allocation of the Trust Assets and the long-term earnings and risk expectations on the capital market.

(2) The objective of the investment strategy chosen will be to maximize performance within the framework of a defined risk profile that complies with the principles set out in § 1(2); the strategic asset allocation will determine the number of months within which any shortfall of the Trust Assets in relation to the DBO of the Pension Entitlements to be secured must not increase by more than a percentage determined in the strategic asset allocation. Furthermore, the investment strategy chosen is intended to ensure with a high degree of probability that the fair value of the Trust Assets does not fall by more than a percentage determined in the strategic asset allocation. The strategic asset allocation and the selected tolerances must be recorded within six months of its establishment. Any quota requirements for certain asset classes within the framework of strategic asset allocation will regularly refer to the time of the respective investment decision. There will be no breach of such requirements if a quota requirement is no longer met due to the performance of an asset class or the performance of the Trust Assets as a whole.

§ 3 Forms of Investment

(1) The Trust Assets may consist in particular of the following assets or be invested in the following assets, provided that the investment does not conflict with the purpose specified in the preamble to the Trustee Agreement:

1. shares in domestic and foreign accumulating or distributing securities or real estate funds;

2. variable- or fixed-rate domestic and foreign bonds or promissory note loans;

3. domestic and foreign shares;

4. overnight money deposits and fixed-term deposits with domestic and foreign banks;

5. structured products and derivatives (e.g., ABS/CDO/CDS and corresponding portfolios, long duration funds, swaps, forward transactions, futures and options);

6. hedge funds;

7. certificates;

8. equity investments;

9. developed and undeveloped land or rights equivalent to real property, and in shares in companies the sole purpose of which is the acquisition, development and management of land or rights equivalent to real property;

10. lease amount and ground rent claims;

11. reimbursement and indemnification claim of the Company against Cognis Deutschland GmbH & Co. KG or its legal successors.

(2) Investment in or use of derivative financial instruments will be permitted for the purpose of managing market, interest rate or currency risks within the framework of the chosen investment strategy, and for managing liability risks arising from the structure of the Pension Obligations secured by the Trustee Agreement.

In addition, derivative financial instruments may also be used as a substitute for transactions in financial instruments on the spot market. In this case, care must be taken to ensure that there are sufficient financial investments with corresponding interest income or securities to be able to cover the payment obligations resulting from the derivative instruments.

§ 4 Shares in the Company

Shares in the Company may not be acquired directly or through a third party. However, the Trust Assets may be invested in domestic and foreign accumulating or distributing investment funds, even if the latter invest in shares in the Company; the domestic investment funds must be investment funds (*Sondervermögen*) under investment law or investment funds that are still subject to the German Investment Code KAGB; foreign investment funds must be investment funds that may be publicly distributed under investment law.

§ 5 Discretionary Authority

In cases where the planned acquisition or sale of shares in a listed company would result in the Trustee holding more than 5%, 10%, 25%, 50% or 75% of the voting rights in that company or exceeding or falling below those respective thresholds, the Investment Committee will decide on the acquisition or sale of the respective shares.

§ 6 Monitoring and Reporting

The investments and management thereof will be subject to ongoing monitoring. To that end, a comprehensive reporting system covering the structure and performance development of the Trust Assets will be implemented. These reports will support the Investment Committee in carrying out its management and control duties.

§ 7 Retransfer and Exchange of Assets

(1) Insofar as the Trustee transfers parts of the Trust Assets back to the Company, this will generally be done by transferring sums of money.

(2) At the Company's request, the Investment Committee will decide whether certain assets held in the Trust Assets will be transferred to the Company if the latter transfers assets of equal value to the Trustee for that purpose. In such a case, the value of specific assets must be determined on a Fair-Value basis.

(3) In cases of § 13 paragraph 3 of the Trust Agreement, the Investment Committee will decide which specific assets are to be transferred back to the Company, insofar as the Trust Assets do not consist solely of assets that can be divided up on a percentage basis. The value of specific assets must be determined on a fair-value basis.

§ 8 Severability Clause and Definitions of Terms

(1) Should individual provisions of these Investment Guidelines (Part 1 and Part 2) be or become invalid, the remaining provisions will nevertheless remain valid. The Investment Committee will be obligated to propose a provision that corresponds to the intended economic purpose, which will then be agreed upon by the Trustee and the Company in accordance with § 6 of Part 1 of the Investment Guidelines.

(2) Insofar as terms are used in these Investment Guidelines that are defined in the Trustee Agreement, these terms also apply to the Investment Guidelines.

Annex 34(4).b – HAT CTA Trustee Agreement with Metzler Trust e.V.

Administration and Security Trustee Agreement (Company Pension Scheme)

between

Henkel Adhesive Technologies GmbH
Henkelstraße 67
40589 Düsseldorf, Germany

- hereinafter referred to as the "**Company or Trustor**" -

and

Metzler Trust e. V.
Untermainanlage 1
60329 Frankfurt am Main, Germany

- hereinafter referred to as the "**Administration and Security Trustee**" -

Preamble

I. Hive-Down, Business Lease and Assumption of Liability

(1) Henkel AG & Co. KGaA and its direct and indirect dependent domestic and foreign subsidiaries are one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel AG & Co. KGaA is the sole shareholder of the Company.

(2) The Henkel Group is divided into two Globally Operating Business Units:

i. "Henkel Consumer Brands" ("**HCB**"), consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the body care sector), and

ii. "Henkel Adhesive Technologies" ("**HAT**"), with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics", "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional").

Henkel AG & Co. KGaA also provides central functions consisting of the "Corporate Functions", the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the "OGIP function").

(3) The business operations carried out by Henkel AG & Co. KGaA directly at the Düsseldorf, Hannover, Wehr, Bopfingen, Heidelberg, Herborn-Schönbach and Cologne locations, including the respectively associated assets and liabilities of Henkel AG & Co. KGaA, are hereinafter referred to as the "**HAT Business Unit**".

(4) Henkel AG & Co. KGaA intends to transfer the HAT Business Unit to the Company by way of a Hive-Down for Inclusion pursuant to Section 123(3) no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "UmwG") in line with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "UmwStG") ("**HAT Hive-Down**"; the contractual agreement on the HAT Hive-Down and on the HCB Hive-Down to Henkel Consumer Brands GmbH within the meaning of Section 126 UmwG the "**Hive-Down Agreement**"). The Hive-Down of the HAT Business Unit into the Company is to take place with retroactive effect from January 1, 2026, 00:00 hours. Once the Hive-Down has become effective, the employment relationships of Henkel AG & Co. KGaA attributable to the HAT Business Unit with the (active) employees of Henkel AG & Co. KGaA ("**Transferring HAT Employees**") will transfer to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "BGB").

(5) Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register (*Handelsregister*) of Henkel AG & Co. KGaA, the Company will lease, by means of a business lease agreement within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "AktG") ("**HAT Business Lease Agreement**"), the HAT Business Unit, which was transferred to it by way of the HAT Hive-Down, back to Henkel AG & Co. KGaA as Lessee with retroactive economic effect from January 1, 2026, 00:00 hours ("**HAT Business Lease**"). Upon the HAT Business Lease becoming effective, the employment relationships of the Company with the Transferring HAT Employees with all rights and obligations pursuant to the more detailed provisions of Section 613a BGB will revert to Henkel AG & Co. KGaA.

(6) On the basis of the Business Leases, Henkel AG & Co. KGaA will continue to manage the HAT Business Unit following the entry into force of the Hive-Down, as the Lessee, in its own name and for its own account. After termination of the HAT Business Lease Agreement, HATCo will conduct its business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel AG & Co. KGaA.

(7) Although the employment relationships with the Transferring HAT Employees transfer to Henkel AG & Co. KGaA upon the HAT Business Lease becoming effective, *inter alia* pension commitments within the meaning of the German Company Pensions Improvement Act (*Betriebsrentengesetz*, "BetrAVG") to the Transferring HAT Employees and to employees hired by Henkel AG & Co. KGaA for the HAT Business Unit or assigned to the HAT Business Unit after the Closing Date of the Business Lease Agreement (hereinafter jointly referred to as the "**HAT Employees**") will remain the sole economic responsibility of the Company. For this purpose, the Company will, under the HAT Business Lease Agreement, declare a (discharging) Assumption of Obligations regarding, *inter alia*, entitlements and expectant rights from pension commitments within the meaning of the BetrAVG, including direct commitments, to HAT Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel AG & Co. KGaA on the Closing Date within the meaning of the HAT Business Lease Agreement or are established or accrued vis-à-vis Henkel AG & Co. KGaA during the term of the HAT Business Lease Agreement. Under the Assumption of Obligations, the Company will also undertake to reimburse Henkel AG & Co. KGaA for all benefits once the respective entitlement has arisen (assumption of obligation to perform). The Assumption of Obligations will end*, inter alia*, if the Company becomes the original debtor of the Pension Commitment in the future – in particular after the end of the HAT Business

Lease. The Assumption of Obligations will also contain provisions stipulating that it can be terminated and adjusted – also with effect for the Entitled Beneficiaries. To the extent that Henkel AG & Co. KGaA remains the original debtor of the Pension Commitment (in particular in respect of employees who retire during the term of the Business Lease or who leave the employment relationship with a vested entitlement (*unverfallbare Anwartschaft*)), the Assumption of Obligations will remain in force unless the Company and/or Henkel AG & Co. KGaA exercise their right to terminate or adjust the Assumption of Obligations.

(8) The Administration and Security Trustee is not responsible for the accuracy of the descriptions in Section I. of this Preamble.

II. Securing of Entitled Beneficiaries' Pension Entitlements

Henkel AG & Co. KGaA or, respectively, the Company will, upon the occurrence of a pensionable event, grant its employees ("**Employees**"), including the HAT Employees relevant for the purposes of this Trustee Agreement, benefits in accordance with the respectively applicable pension scheme rules for employees of Henkel AG & Co. KGaA ("**Pension Scheme Rules**") and benefits under the Deferred Compensation Benefit Plan for Senior Managers as from 2006[1], as amended; for the purposes of this Trustee Agreement such granting also arises from the Company's Assumption of Obligations for corresponding obligations vis-à-vis the HAT Employees. The Pension Scheme Rules and the Deferred Compensation Benefit Plan provide that a specific contribution ("**Makeup Contribution**") is to be accumulated in an individual account for each HAT Employee entitled to benefits ("**Entitled Beneficiary**") and that its performance is to be recorded. The equivalent value of the contributions will be transferred to Metzler Trust e. V. in order to achieve a separation of the assets from the other assets of the Company and to secure the separated assets for the benefit of the Entitled Beneficiaries – in particular in the event of the Company's insolvency. In this context, the Company will transfer assets to Metzler Trust e. V. to secure them on a fiduciary basis. For the purpose of managing those assets, in accordance with this Trustee Agreement the Administration and Security Trustee will forward them to suitable third parties for external capital investment.

Now therefore, the contracting parties agree as follows:

[1] Where reference is made to the Pension Scheme Rules in this Trustee Agreement, such references shall also apply to the Deferred Compensation Benefit Plan.

§ 1
Mandate

The Company hereby commissions Metzler Trust e. V. with the fiduciary administration and securing of the assets with the proviso that the latter has the transferred assets administered and held by a licensed bank as the custodian (hereinafter referred to as "**the Bank**") and in accordance with the following provisions.

§ 2
Subject Matter of the Agreement

1. The Company will transfer directly or indirectly to Metzler Trust e. V., without being obligated toward the latter to do so, assets that are allocated to the balances attributed to the HAT Employees that are specified in § 14 of the Pension Scheme Rules ("**Transfer of Assets**"). The Pension Scheme Rules are attached as Annex 1 and constitute an essential basis for this Trustee Agreement. The *in rem* Transfer of the Assets and the transfer of beneficial ownership of assets that are already legally owned by Metzler Trust e.V. and are currently held beneficially for Henkel AG & Co. KGaA will each take place by way of separate agreements.

2. The Administration and Security Trustee will commission Metzler Asset Management GmbH with the investment of the transferred assets and enter into an agreement with it to the effect that Metzler Asset Management GmbH must implement the investment in accordance with the "Investment Guidelines" attached to this Trustee Agreement as Annex 2 and in accordance with any subsequently amended versions of those guidelines. Already at this stage, the Administration and Security Trustee agrees to future amendments to the Investment Guidelines (anticipated consent) in the event that the amendments do not conflict with an investment policy that a prudent investment manager would undertake. If the amendments lead to an investment policy that is no longer in line with a policy that a prudent investment manager would pursue, the Administration and Security Trustee will draw the attention of the Trustor accordingly and work toward establishing a proper investment policy. The existing investment policy will remain in place until clarification is provided. The Trustor is obligated to notify the Administration and Security Trustee in writing without delay of any amendments to the investment policy.

3. As part of the safekeeping and administration of unit certificates issued by Metzler Asset Management GmbH on the basis of the asset management mandate, separate, legally dependent pro forma secondary accounts ("**Secondary Accounts**") will be created for the respective Entitled Beneficiaries at the Administration and Security Trustee to ensure separate recording of the performance of the individual Secondary Accounts. The Secondary Accounts will be managed on the basis of the Description of Services in accordance with Annex 3. In this respect, the Administration and Security Trustee will be exempt from the restrictions of Section 181 BGB.

§ 3
Trust Assets

1. The transferred assets, including any value increases or decreases resulting from the external investment, and the assets substituted for them and less the agreed reimbursement of expenses pursuant to § 11 will form the Trust Assets ("**Trust Assets**"). The purpose of the Trust Assets is exclusively to ensure the satisfaction of Entitled Beneficiaries' entitlements.

2. Until the occurrence of an Security Event pursuant to § 7, the Trust Assets will remain within the beneficial ownership of the Company. The latter will be entitled to exchange the transferred assets with other, equivalent assets held in trust. The Administration and Security Trustee will not have any obligation to review the equivalence of the fiduciary assets to be exchanged.

3. The balance of each separate Secondary Account reflects the share of each Entitled Beneficiary in the Trust Assets. The share is equivalent to the proportionate value of the transferred assets, transferred in favor of the respective Entitled Beneficiary, including any value increases or decreases due to the external capital investment and taking into account the reimbursement of expenses pursuant to § 11 ("**Secondary Account Balance**").

4. The establishment and management of the separate Secondary Accounts does not establish a legal claim for the individual Entitled Beneficiary with regard to their Secondary Account and does not result in the individual Entitled Beneficiary acquiring a claim on or economic power of disposal over the equivalent value of their Secondary Account Balance.

5. Retransfers from the Trust Assets to the Company are permitted in the event of overfunding. Overfunding in accordance with sentence 1 will be deemed to exist in the following cases:

   a. Surpluses: Surpluses, i.e., the portion of the Trust Assets valued at the amount that exceeds the obligations to the Company valued in accordance with the German Commercial Code (*Handelsgesetzbuch*, "HGB") or the applicable accounting regulations, may be transferred back to the Company if and to the extent this is permitted in accordance with the HGB and/or the relevant accounting regulations. A retransfer is permitted in particular insofar as the surpluses based on the circumstances at the time of transfer and under application of the HGB and/or the relevant accounting policies are no longer required to meet the obligations existing at the time of retransfer.

   b. Surpluses after final accounts: After all the obligations of the Company have been fulfilled, the Administration and Security Trustee must prepare final accounts. If, according to the result of the final accounts, a portion of the Trust Assets remains, this asset component must be transferred back to the Company.

   The permissibility of a retransfer of surpluses or surpluses after the final accounts must be proven by a corresponding certificate from an actuary of the Company. The Administration and Security Trustee is not obligated to verify the content of the actuary's confirmation.

6. Transfers from the Trust Assets are permitted in cases of transfer of operations and obligations. A transfer of operations and obligations pursuant to sentence 1 will be deemed to exist in the following case:

   If, after the Business Lease, an undertaking, a business or a part of a business is transferred from the Company to another owner within the meaning of Section 613a BGB by way of a legal transaction as a result of an individual transfer of rights or due to measures under the UmwG, the total scope of the entitlements and expectant rights to the Company Pension Scheme to be secured is reduced by the entitlements that no longer fall within the scope of this Trustee Agreement.

In this case, the Company may require the transfer of Trust Assets – up to the portion of the Trust Assets determined under sentence 2 above that no longer secures the commitments covered by this Trustee Agreement – to a successor trustee of the other holder within the meaning of paragraph (1), on condition that such successor trustee provides security that is equivalent, in terms of the purpose set forth in the Preamble to this Trustee Agreement (insolvency protection and the establishment of covering assets pursuant to § 246(2) sentence 2 HGB, or plan assets under international accounting standards).

Fulfillment of the transfer requirements, in particular an equivalent protection (equivalent security) with the other successor trustee, and the maximum amount of the transfer permitted under the above paragraphs in the case in question, must be proven by way of a confirmation from a law firm on instruction by and at the expense of the Company. This does not apply in the event that the Trust Assets are transferred to a vehicle monitored by supervisory law. The Administration and Security Trustee is not obligated to verify the content of this confirmation from the law firm.

The further prerequisite for a retransfer in the cases of this paragraph (6) is the expiry of the period within which the Company is still jointly and severally liable for the pension obligations being transferred pursuant to Section 613a(2) BGB or pursuant to the provisions of the UmwG.

7. Transfers from Trust Assets are possible without fulfilment of the requirements of the preceding paragraph (6) under the requirements provided for in this paragraph (7) for intra-group Employee transfers. An intra-group Employee transfer exists if:
    a. an Employee of the Company for whom the Company has transferred assets to the Administration and Security Trustee for fiduciary management and security purposes leaves the Company to become an employee of a company affiliated with the Company within the Henkel AG & Co. KGaA group ("**Affiliated Company**"),
    b. the acquiring Affiliated Company has an agreement with the Administration and Security Trustee that is materially equivalent to this agreement on administrative and security trust services and
    c. the assets are transferred from the Affiliated Company to the Administration and Security Trustee for the purpose of managing and securing on a fiduciary basis entitlements and expectant rights arising from occupational pension schemes and/or pension obligations towards the Employee concerned under the separate agreement.

    The Company informs the Administration and Security Trustee (also on behalf of the acquiring Affiliated Company) of an intra-group Employee transfer in the agreed format by submitting an order. With this notification, the Company confirms to the Administration and Security Trustee that:
    a. the amount of the Trust Assets to be transferred corresponds to the virtual Secondary Account Balance (if Secondary Account/sub-custody accounts are maintained) or the share of the Trust Assets held by the Employee changing companies,
    b. the Employee leaves the Company as an Employee under this Trustee Agreement at the time of transfer of the proportionate Trust Assets, with termination of all obligations under labor law (in particular Pension Entitlements from the pension schemes) towards the Company, and no further obligations under this Trustee Agreement remain for the Employee,
    c. the Affiliated Company taking on the Employee will henceforth assume all obligations under labor law (in particular all entitlements and expectant rights arising from pension schemes) towards the Employee.

8. Transfers of beneficial ownership of the Trust Assets between Henkel AG & Co. KGaA, HATCo, and Henkel Consumer Brands GmbH are permissible without the requirements of § 3(6) or (7) being met if and to the extent that the transfer from the Trust Assets is made on the basis of a Business Unit Change (*Bereichswechsel*) within the meaning of § 4 of the Asset Transfer Agreement attached to the Hive-Down Agreement as Annex 18(4).f.

9. Retransfers from the Trust Assets to the Company are permitted in the event of obligations no longer applying (e.g., due to severance payment or change in the financing vehicle), provided that both the Company's obligation and the obligation of Henkel AG & Co. KGaA to the respective Entitled Beneficiary no longer apply.

   The permissibility of a retransfer due to the obligations no longer applying must be proven by a corresponding certificate from an actuary of the Company. The Administration and Security Trustee is not obligated to verify the content of the certificate from the actuary.

10. In the cases specified in § 3(4) to (6), the determinations of the portion of the Trust Assets to be transferred back to the Company or to third parties, and/or also of the specific assets will be made by the Company after consultation with the Administration and Security Trustee, without the latter being liable for the decision.

§ 4
Administrative Trust

1. The Administration and Security Trustee will manage the Trust Assets, separately from any other assets of the Company and separately from the assets of any other trustors of the Administration and Security Trustee, in trust for the Company ("**Administrative Trust**").

2. The investment of the assets will be carried out by Metzler Asset Management GmbH (see § 2(2) and (3)). If the contracting parties agree accordingly, the Administration and Security Trustee may also transfer the investment of the assets to other vicarious agents. The Company's consent to such a transfer is not required if and to the extent that the vicarious agent is a company within the Metzler Group or on occurrence of a Security Event pursuant to § 7 of this Trustee Agreement. The contracting parties agree that the Administration and Security Trustee will in all cases be liable vis-à-vis the Trustor for the contractual investment by the vicarious agent.

3. The Administration and Security Trustee will ensure that the Trust Assets are segmented by openly disclosing the trust relationship, which is intended to ensure that, in the event of the insolvency of the Administration and Security Trustee or the insolvency of any other trustors, the Trust Assets are protected from access by other creditors of the Administration and Security Trustee or creditors of any other third-party trustors. In the event of access by third parties to the Trust Assets, the Administration and Security Trustee must inform the Company without undue delay and implement all necessary legal remedies to ensure that the purpose of this Trustee Agreement – the securing and satisfaction of Entitled Beneficiaries' claims – is achieved.

4. The Company will exercise the right to form an Advisory Board. The latter will decide on any changes to the Investment Guidelines attached in Annex 2. The tasks and powers of the Advisory Board will be provided for in a guideline. The guideline forms an integral part of the Trustee Agreement as Annex 4.

§ 5
Security Trust

The Trust Assets will be managed in trust with the proviso that the Administration and Security Trustee holds in trust the Trust Assets as a security trustee for the Entitled Beneficiaries with the purpose of securing the claims of the Entitled Beneficiaries under the Pension Scheme Rules ("**Security Trust**").

§ 6
Satisfaction of Entitlements

1. As long as an Security Event pursuant to § 7 does not occur, only the Company will be directly obligated to satisfy Entitled Beneficiaries' claims that become due.

2. The amount and due date of Entitled Beneficiaries' entitlements will be determined in accordance with the relevant provisions of the Pension Scheme Rules as amended.

3. To the extent that the Company satisfies Entitled Beneficiaries' claims that become due pursuant to paragraph (2) above or to the extent that Entitled Beneficiaries' entitlements lapse due to premature departure from the Company before the vesting date is reached, Metzler Trust e.V. will, at the Company's request and upon presentation of proof of the relevant facts, reimburse the Company with the entire equivalent value to the debit of the relevant Secondary Account Balance, but limited to the balance of the Secondary Account held for the respective Entitled Beneficiary at the time of disbursement. This also applies if a third party, in particular Henkel AG & Co. KGaA, satisfies due claims of Entitled Beneficiaries pursuant to paragraph (2) above and the Company has reimbursed the third party with the amounts incurred for that purpose.

4. If, in accordance with the provisions of the Pension Scheme Rules, in the event of full reduced earning capacity, an Entitled Beneficiary receives a correspondingly increased incapacity pension (*Erwerbsminderungspension*) instead of a one-time capital sum for reduced earning incapacity *(Kapital bei Erwerbsminderung*), the Administration and Security Trustee will, at the Company's request and upon presentation of proof of the corresponding amount, reimburse the Company with the equivalent value to the debit of the relevant Secondary Account Balance.

§ 7
Security Event

Upon occurrence of a Security Event, the Administration and Security Trustee must use the Trust Assets in accordance with § 8 and § 9 to satisfy the Entitled Beneficiaries.

A Security Event occurs where

- the Company or a third party has filed an application for the institution of insolvency proceedings and the proceedings cannot be instituted due to lack of assets (the date of receipt of the application at the insolvency court is decisive), or

- insolvency proceedings have been instituted in relation to the assets of the Company (the date on which the insolvency proceedings were instituted is decisive), or

- the Administration and Security Trustee has received a written notification from the Company of the insolvency of the Company, together with the presentation of an audited expert opinion of an auditor who is a partner of a German international auditing firm regarding the economic distress of the Company (the date of receipt of the notification by the Administration and Security Trustee is decisive), or

- an event occurs that is equivalent to the institution of insolvency proceedings pursuant to Section 7(1) sentence 4 BetrAVG, as amended, or

- for other reasons, the Company is more than three months in default with the satisfaction of due claims of all Entitled Beneficiaries or of all persons named to the Company by the respective Entitled Beneficiary as beneficiaries.

As long as and to the extent that the Company is not originally liable for the obligations under the Pension Scheme Rules (i.e., from a pension commitment existing with the Company, with the Assumption of Obligations not being understood as a pension commitment for these purposes), but is liable only due to its Assumption of Obligations, a Security Event within the meaning of this Trustee Agreement will occur only if a Security Event within the meaning of this § 7 has occurred for both debtors (i.e., both for the Company and for Henkel AG & Co. KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the obligations under the Pension Scheme Rules, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the legal consequences pursuant to § 8(6) of this Trustee Agreement for the Company only (i.e., no Security Event in respect of Henkel AG & Co. KGaA).

§ 8
Entitlements in the Case of a Security Event

1. Upon the occurrence of a Security Event pursuant to § 7, the Entitled Beneficiaries will acquire direct claims against the Administration and Security Trustee such that each Entitled Beneficiary is directly entitled to demand from the Administration and Security Trustee the satisfaction of their entitlements against the Company from the Trust Assets under the Pension Scheme Rules in accordance with the provisions below, but limited to the balance of the individual Secondary Account held for the respective Entitled Beneficiary at the time of disbursement. The Administration and Security Trustee will use the Trust Assets (after deducting any remuneration and expenses incurred) first to satisfy the portion of the Pension Entitlements existing at that time which is not or not fully legally secured against insolvency by the German Pension Protection Fund (Pensions-Sicherungs-Verein – PSV). In this respect, under this Trustee Agreement, the Entitled Beneficiaries will have a claim against the Administration and Security Trustee under a genuine contract for the benefit of a third party pursuant to Section 328(1) BGB. This claim of the respective Entitled Beneficiary may not be revoked following the occurrence of a Security Event without the Entitled Beneficiary's prior express written consent.

2. Entitled Beneficiaries' claims or those of the persons named to the Company by the respective Entitled Beneficiary as beneficiaries which are due in accordance with the version of the Pension Scheme Rules applicable at the time of occurrence of the Security Event must be satisfied by the Administration and Security Trustee from the Trust Assets in accordance with § 9.

3. Entitled Beneficiaries' claims that are not yet due will continue to be administered by the Administration and Security Trustee for the benefit of the Entitled Beneficiaries in accordance with the provisions of this Trustee Agreement, including the provisions of the Pension Scheme Rules, as amended, until they become due in accordance with the

version of the guideline applicable at the time of occurrence of the Security Event. Once the claims fall due, they must be satisfied in accordance with § 9.

4. The Administration and Security Trustee will be entitled to commission suitable third parties with the administration and settlement of the claims in accordance with this Trustee Agreement.

5. The sum of all payment obligations of the Administration and Security Trustee pursuant to paragraphs (1) to (3) and § 9 will be limited to the Trust Assets balance as at the disbursement date.

6. As long as and to the extent that the Company is not originally liable for obligations under the Pension Scheme Rules, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the following legal consequences for the Company only (i.e., no Security Event in respect of Henkel AG & Co. KGaA):

    a. The Trust Assets will be divided into two portions, namely the portion existing for obligations under the Pension Scheme Rules toward HAT Employees for which the Company is originally liable ("**Trust Assets Share 1**") and the portion existing for obligations under the Pension Scheme Rules toward HAT Employees for which the Company is liable only due to the Assumption of Obligations ("**Trust Assets Share 2**").

    b. The provisions of § 8(1) to (5) and § 9 and § 10 of this Trustee Agreement will apply with regard to Trust Assets Share 1.

    c. As from the occurrence of a Security Event for the Company only (i.e., no Security Event in respect of Henkel AG & Co. KGaA), Trust Assets Share 2 will serve solely to secure the claims vis-à-vis the HAT Employees for whose entitlements or expectant rights Henkel AG & Co. KGaA is originally liable under the Pension Scheme Rules at that time. With regard to Trust Assets Share 2, the Administration and Security Trustee will be obligated to hold the Trust Assets in accordance with this Trustee Agreement to the benefit of Henkel AG & Co. KGaA as if Henkel AG & Co. KGaA had entered into the present Trustee Agreement in place of the Company. In respect of Trust Assets Share 2, Henkel AG & Co. KGaA will be entitled to all those rights and obligations under this Trustee Agreement to which the Company was previously entitled.

§ 9
Satisfaction of Claims in the Case of a Security Event

1. The satisfaction of due claims of the Entitled Beneficiaries or of the persons named to the Company by the respective Entitled Beneficiary as beneficiaries will be carried out by means of disbursement to the respective Entitled Beneficiary to the debit of the individual Secondary Account Balance.

2. The disbursement will be made directly by the Administration and Security Trustee and after deduction of any taxes and duties arising from statutory obligations at the time of disbursement and the other costs and expenses of the Administration and Security Trustee reimbursable under this Trustee Agreement, and reduced by any expenses incurred for the period prior to disbursement and not yet allocated, i.e., not yet taken into account in the Secondary Account Balances, pursuant to § 11.

3. If the equivalent value of the respective individual Secondary Account Balance is not sufficient to satisfy the due claims of the respective Entitled Beneficiary, the Administration and Security Trustee will not be entitled to settle this shortfall by making withdrawals from the individual Secondary Account Balances of other Entitled Beneficiaries, and will be obligated to pay the respective Entitled Beneficiaries or the persons named to the Company by them as beneficiaries only the amount of the equivalent value of the individual Secondary Account.

4. Prior to the occurrence of a Security Event pursuant to § 7, the Entitled Beneficiaries will not be able to assert any direct claims against the Administration and Security Trustee.

5. The disbursement to the respective parties involved in the Security Event will be made only after the respective claims have been clarified.

§ 10
Surplus Utilization

A surplus is the positive difference between the value of the Entitled Beneficiary's shares in the fund assets on the valuation date and the capital components promised by the Company on the same date. Trust Asset surpluses will benefit the Entitled Beneficiaries. Surpluses that result from Entitled Beneficiaries leaving without a pensionable event occurring and without a vested entitlement having to be maintained will be repaid to the Company. Surpluses will not arise insofar as the Company offsets expenses incurred by it as part of the trusteeship. This will also apply to *pro rata* contributions to Pensionssicherungsverein a. G. if and as long as the Company seeks reimbursement. The requirements pursuant to § 3(5), last subparagraph, will apply to the disbursement of a surplus to the Company.

§ 11
Reimbursement of Expenses

All provisions relating to the reimbursement of expenses are set out in a separate Remuneration Agreement (Annex 5 to this Trustee Agreement).

§ 12
Information Obligations of the Administration and Security Trustee

1. After the end of each financial year, the Administration and Security Trustee will inform the Company of the result of the trust management without being requested to do so and provide the Company with a list of the Trust Assets audited by an auditor of its choosing. In that respect, the Administration and Security Trustee will also account for the fact that the Trust Assets have been managed in accordance with the contractually agreed provisions. The list and the report will be brought to the attention of the Trustor in the first quarter after the end of the financial year.

2. In particular, the list of Trust Assets will set out the individual Secondary Account Balances of the respective Entitled Beneficiaries.

3. At the request of the Company, the Administration and Security Trustee will also issue a list of assets corresponding to the above paragraphs (1) and (2) during the year. In doing so, the Administration and Security Trustee will ensure that the Secondary Account

Balances are maintained on a daily basis and that requested lists of assets can be prepared and provided on a daily basis.

4. The Company has the right to subject the administration of the Administration and Security Trustee to an audit from a factual and accounting standpoint once a year following prior written notice. The audit will be carried out by Employees of the Company and/or a member of the auditing or tax consulting profession appointed by the Company. In justified exceptional cases, the Company may have special audits carried out in the same way.

5. Insofar as an audit or special audit within the meaning of paragraph (4) above does not indicate factual and/or accounting irregularities, all rights under paragraph (4) above will be exercised at the expense of the Company, otherwise at the expense of the Administration and Security Trustee. In any case, the legitimate interests of third parties, in particular their right of informational self-determination (data privacy), and the general laws must be observed.

6. The Administration and Security Trustee will forward to the Company the report of members of the auditing or tax consulting profession appointed by it about its activities and about the contractual management of the assets held in trust without being requested to do so.

§ 13
Liability

1. The Administration and Security Trustee will perform its tasks and contractual obligations with the diligence of a prudent business professional. Neither contracting party will be liable to the other contracting party for the selection and any fault of the other third parties not forming part of the Metzler Group who are engaged by them by mutual agreement pursuant to § 4(2) sentence 2. The Administration and Security Trustee will be liable for the fault of its executive bodies, employees and vicarious agents within the scope of essential contractual obligations and in the event of injury to life, body and health. In the event of acts or omissions relating to secondary contractual obligations, the liability of the Administration and Security Trustee and its vicarious agents will be limited to intent and gross negligence, as well as typically foreseeable damage.

2. The Company will indemnify in full the Administration and Security Trustee against all claims, costs, expenses and other assertions resulting from or in connection with the exchange of the assets held in trust in accordance with § 3(2).

§ 14
Term

1. The effectiveness of this Trustee Agreement is subject to the condition precedent within the meaning of Section 158(1) (BGB) (i) of the conclusion of the Hive-Down Agreement and (ii) the approval of the Hive-Down Agreement by Henkel AG & Co. KGaA's annual general meeting and HATCo's shareholders' meeting. This Trustee Agreement will be concluded for an indefinite period of time. The parties agree that the first-time transfer of Trust Assets will take place only after the HAT Hive-Down becomes effective.

2. This Trustee Agreement will end as soon as all Entitled Beneficiaries' entitlements or those of the persons named to the Company by the respective Entitled Beneficiary as beneficiaries have been satisfied in full or, if the Trust Assets are not sufficient for that purpose, the Trust Assets have been used up in full. § 10 will apply *mutatis mutandis* to the use of any surpluses.

3. The Trustee Agreement may be terminated by the Company in writing with a notice period of three months. Termination is permitted only if the Company can either prove that an adequately qualified successor trustee is available and undertakes to the Company within the framework of a contract for the benefit of a third party (with the Entitled Beneficiaries as third parties) within the meaning of Section 328 BGB to administer and secure the Trust Assets as a dual trustee in accordance with this Trustee Agreement, or prove that adequately qualified administration and security trustees are available that likewise undertake to administer and secure the Trust Assets in the context of a contract for the benefit of a third party in accordance with this Trustee Agreement. The termination must be accompanied by a confirmation from an auditor who is a partner of a German international auditing firm that the successor trustee is adequately qualified and by a confirmation from an attorney that the dual trustee function is guaranteed – in particular with regard to the earmarking of the assets according to their designated purpose.

4. The Company will have an extraordinary right of termination if the Administration and Security Trustee and/or Metzler Pension Management GmbH is sold to a third party. A sale within the meaning of the preceding sentence will not be deemed to exist if and to the extent that there are changes to the ownership structure of Metzler Trust and/or Metzler Pension Management GmbH due to restructuring within the Metzler Group.

5. The Administration and Security Trustee may terminate this Trustee Agreement in writing with a notice period of six months. Paragraph (3) of this § 14 applies *mutatis mutandis* with the proviso that the Administration and Security Trustee must provide evidence of an adequately qualified successor trustee or administration and security trustee in the manner described in paragraph (3) of this § 14. The Company may not reject the respective qualified successor trustee without good cause. In particular, good cause will be deemed not to exist if the qualified trustee(s) assume(s) the trust task on the basis of different (contractual) terms as compared with this Trustee Agreement, if and to the extent that this does not jeopardize the purpose of ensuring security within the meaning of § 5. However, good cause will be deemed to exist if the engagement of the respective qualified trustee would lead to a not insignificant increase in the economic expenses for the trust administration compared to the present contractual relationship.

   If the Company rejects the trustee initially nominated, the Administration and Security Trustee may nominate another trustee. If the Company does not appoint one of the nominated persons or a third party as replacement trustee within one month of the nomination of a second replacement trustee in a manner that meets the requirements of paragraph (3), the Administration and Security Trustee will be entitled to effect termination without complying with the requirements of paragraph (3). After termination, the Administration and Security Trustee will be entitled and obligated to deposit the Trust Assets, including final accounts of the claims, with a public depository for the Entitled Beneficiaries, excluding the right of repossession (*Rücknahmerecht*).

6. If the Trustee Agreement is terminated, the Administration and Security Trustee will, at the Company's request, transfer the Trust Assets and documents, data, and service specifications in an orderly manner to the successor trustee at the latest at the end of the Trustee Agreement.

   The contracting parties undertake to amend this Trustee Agreement to the extent necessary and possible, including with effect for the Entitled Beneficiaries, insofar as this appears necessary during its term to maintain or improve the insolvency protection and insofar as this does not entail an unreasonable additional financial burden for the contracting parties. This also includes the agreement of an alternative security model if this leads to an improvement in insolvency protection.

   The contracting parties further agree that the essential commercial basis for this Agreement is the possibility to offset pension liabilities in the Company's balance sheet against the Trust Assets by transferring assets to a trustee. Should that possibility cease to exist in the future in accordance with the accounting guidelines applicable to the Company, in particular IAS/IFRS, or should it be linked to a previously non-existing condition, both contracting parties will mutually endeavor to agree on a new arrangement. The amendment may also consist of a mutually agreed termination of the trust relationship.

§ 15
Data Protection

The Company will be responsible for the lawfulness of the data transfer to the Administration and Security Trustee. To provide the services under this Trustee Agreement, only pseudonymized data will be transmitted to the Administration and Security Trustee. The parties agree that in the event that, in the context of the plausibility check, the Administration and Security Trustee exercises its right pursuant to Annex 3 paragraph (5) and requests from the Company – in addition to pseudonymized reimbursement lists – proof and documents requiring the transmission of personal data, the parties will immediately conclude a data processing agreement in accordance with the GDPR.

§ 16
Closing provisions

1. The Trustee Agreement will be governed by the laws of the Federal Republic of Germany.

2. Without affecting the form agreed for the notification, postal notifications under this Trustee Agreement should be addressed as follows:

   a) To the Company:
   Henkel Adhesive Technologies GmbH
   Henkelstraße 67
   40589 Düsseldorf, Germany

   b) To the Administration and Security Trustee:
   Metzler Trust e. V.
   Untermainanlage 1
   60329 Frankfurt am Main, Germany

3. Unless this Trustee Agreement expressly refers to an additional agreement or declaration by the parties regarding the trust object, this Trustee Agreement, together with any annexes, contains all agreements and declarations of the contracting parties with regard to the subject matter of the Trustee Agreement. All agreements made between the contracting parties prior to the conclusion of this Trustee Agreement will be superseded by the conclusion of this Trustee Agreement and will be replaced thereby.

4. Amendments to the Agreement that do not impair the security interests of the Entitled Beneficiaries will be made in consultation between the Company and the Administration and Security Trustee without the consent of the Entitled Beneficiaries being necessary. Any transfer of rights and obligations under this Trustee Agreement on the part of the Administration and Security Trustee to another company, including those belonging to the Metzler Group, will require the Trustor's prior written consent. Insofar as a transfer of rights and obligations to a company of the Metzler Group is intended, the Trustor will not refuse its consent if and to the extent that the transfer does not conflict with any legitimate interests of the Trustor. Legitimate interests include the default risk of the Administration and Security Trustee due to insolvency.

5. Amendments and supplements to this Trustee Agreement, including this provision, must be made in writing in order to be legally valid. No side agreements have been entered into.

   The contracting parties agree that amendments to Annexes 1, 2 and 4 may also be made by the Trustor without the consent of the Administration and Security Trustee. If the Trustor

amends one or more of those Annexes, it must inform the Administration and Security Trustee of this in good time.

6. Should any provision of this Trustee Agreement be invalid in whole or in part, this will not affect the validity of all other provisions of this Trustee Agreement. The contracting parties undertake to replace the invalid provision with a valid provision that comes closest to the economic purpose pursued by the contracting parties with the invalid provision. The same will apply in the event of a contractual gap or a significant change to the relevant business bases underlying this Trustee Agreement.

[Signature page on the next page]

[Signature page]

Place, date:

Henkel Adhesive Technologies GmbH

_____

Name:

Place, date:

Metzler Trust e. V.

_____

Name:

With regard to the provision of § 8(6) of this Trustee Agreement, Henkel AG & Co. KGaA also declares its consent.

Place, date:

Henkel AG & Co. KGaA

_____

Name:

Annexes:
Annex 1: Pension Scheme Rules for Employees of the Henkel Group, as Applicable
Annex 2: Investment Guidelines
Annex 3: Description of Services
Annex 4: Guidelines for Advisory Board Activities
Annex 5: Remuneration Agreement

Annex 1 - Pension Scheme Rules for Employees of the Henkel Group, as Applicable:

1. Henkel Pension Scheme Rules for Employees of Henkel AG & Co.KGaA, as amended
2. Works Agreements on Company Pension Schemes, as amended
3. Works Agreement no. 2007-07 on the Introduction of AV 2007 Company Pension Scheme, as amended
4. Deferred Compensation Benefit Plan, as amended, without signatures
5. Henkel Pension Scheme Rules for Employees of Henkel AG & Co. KGaA, as amended, without signatures (AV 2004)
6. Company-Wide Works Agreement on Company Pensions, as amended (AV 2004)
7. Executive Staff Representative Body Agreements on Company Pension Schemes, as amended
8. Executive Staff Representative Body Agreement on Company Pension Schemes of Henkel AG & Co. KGaA, as amended (AV 2004)
9. Henkel Pension Scheme AV2011, as amended
10. Company-Wide Works Agreement on Company Pension Scheme AV2011, as amended
11. Executive Staff Representative Body Agreement on Company Pension Scheme AV2011, as amended
12. Total Commitment Relating to Company Pension Scheme AV2011, as amended
13. Total Commitment Relating to the Company Pension Scheme of Henkel IP & Holding GmbH, as amended
14. Company-Wide Works Agreement on “Improvement of Company Pension Schemes” (“BAVo”), as amended
15. Pension Benefit Plan for Employees of Henkel AG & Co. KGaA, as amended, without signatures
16. Company-Wide Executive Staff Representative Body Agreement on “Improvement of Company Pension Schemes” (“BAVo”), as amended
17. Total Commitment Relating to the Improvement of Company Pension Schemes (BAVo), as amended
18. Pension Benefit Plan for Employees of IP & Holding GmbH, as amended, without signatures
19. Deferred Compensation Benefit Plan for Senior Executive Managers 2006, as amended.
20. Pension Benefit Plan for Employees of Schwarzkopf & Henkel Production Europe GmbH & Co. KG, as amended, without signatures

21. Management Board Pension Provisions (Lump-Sum Module), as amended, without signature

Annex 2 NEW - Investment Guidelines

Preamble

The Company and the Administration and Security Trustee agree that the Company is a professional client within the meaning of Section 67 of the German Securities Trading Act (*Wertpapierhandelsgesetz*, "WpHG") (new version) and that the protective provisions of the WpHG for private customers therefore do not apply to it. The Administration and Security Trustee will acquire securities in trust on the instruction of the Company with the transferred funds. In doing so, the Company will ensure that the contributions are invested in accordance with an investment model. The Company will select individual securities independently. At the written request of the Company, the Administration and Security Trustee will exchange selected securities and replace them with other securities newly selected by the Company. The Administration and Security Trustee will not provide any consulting services or other services to either the Company or the Entitled Beneficiaries if and to the extent such services have not been expressly mentioned in the Trustee Agreement as services to be provided by the Administration and Security Trustee. In particular, neither the Administration and Security Trustee nor any affiliated company will guarantee a specific investment result or the achievement of any desired return targets or parameters. Liability for the occurrence of a certain investment result or the achievement of any desired return targets or parameters is therefore excluded.

The above statements also apply in favor of the Bank by way of a genuine contract for the benefit of third parties (Section 328 BGB).

Principle

Henkel AG & Co. KGaA and other affiliated companies, including the Company (hereinafter jointly referred to as "**Henkel**"), will, upon the occurrence of certain events, grant their Employees benefits in accordance with the Henkel Pension Scheme Rules or the applicable pension scheme rules for the respective affiliated companies that correspond to the standard of the Henkel Pension Scheme Rules (hereinafter jointly referred to as the "Pension Scheme Rules"). The Pension Scheme Rules provide that a certain amount (Makeup Contribution) is to be accumulated in an individual secondary account for each eligible Employee and its performance is to be recorded. The equivalent value of the additional (Makeup) contributions paid in each case, including the performance, represents the pension assets.

The investment policy with regard to the pension assets is based on Henkel specifications. In this respect, Henkel has commissioned the Advisory Board of Metzler Trust e. V., which it has appointed, with the determination of the investment policy. Against this background, the Advisory Board is responsible for the ongoing amendment of these Investment Guidelines, which essentially reflect the investment policy.

Asset management is carried out by Metzler Trust e.V. Metzler Trust e. V. commissions Metzler Asset Management GmbH with the investment of the assets, which is to be carried out by the latter in the form of active asset management. Metzler Trust e. V. is obligated to observe the Investment Guidelines or to ensure that its agents comply with the Investment Guidelines.

§ 1
Investment of Pension Assets

1. The investment will be made in open-ended special AIFs with fixed investment conditions within the meaning of Section 1(4) and (6) sentence 1 in conjunction with Section 284 of the German Investment Code (*Kapitalanlagegesetzbuch*, "KAGB") which are launched by Metzler Asset Management GmbH as a capital management company within the meaning of Section 1(14) KAGB.

2. The assets will initially be invested in a special AIF. It is intended to create another special AIF at a later date.

3. The investment pursuant to § 5 of these Guidelines will be made in open-ended retail investment funds within the meaning of Section 1(4) and (6) sentence 2 in conjunction with Chapter 2 KAGB which are launched by Metzler Asset Management GmbH or affiliated companies as a capital management company within the meaning of Section 1(14) KAGB.

§ 2
Investment Policy for Pension Assets

1. The investment policy pursued with the pension assets will be to invest 50% of the assets, weighted according to asset classes, in fixed-income securities and 50% in equities.

2. Within the framework of active asset management, deviations in the asset allocation will be possible up to a maximum of 70% in equities and without limitation in fixed-income securities.

3. The following investment policy will be pursued with the equity asset class: 30% investment in European equity securities and 70% investment in non-European equity securities (including Eastern Europe).

4. The following investment policy will be pursued with the fixed-interest securities asset class: 24% investment in European bonds and 76% investment in global bonds, including Europe.

5. Within the framework of active asset management, deviations in the region selection of the equities asset class will be possible for a maximum of 10% of the fund assets per region.

§ 3
Investment Universe

1. In order to implement the investment policy, the applicable regulatory and contractual investment restrictions must be observed for the special AIF. Derivatives can be used to optimize portfolio management.

2. The investment universe and the associated investment restrictions will be reviewed at regular intervals by the Advisory Board with regard to their achievement of purpose and adjusted accordingly if necessary in consultation with the Administration and Security Trustee.

3. The Administration and Security Trustee warrants that the investment funds used for the pension assets in each case meet the requirements of paragraph (1).

§ 4
Benchmark

1. For the equities asset class, the following indices will be used as a benchmark for performance: MSCI Europe Net. TR Index at 30%, MSCI USA Net. TR Index at 30%, MSCI Emerging Markets Net. TR Index at 20% and MSCI Pacific Net. TR index at 20%.

2. For the fixed-income securities asset class, the benchmark used for performance will be the ICE BofAML Global Government 1-10 Year Index Hedged in EUR (59%), the ICE BofAML Euro Corporate Index (24%), the ICE BofAML US Corporate Index Hedged in EUR (12%) and the ICE BofAML US Emerging Markets External Sovereign Index Hedged in EUR (5%).

3. The above benchmarks will also apply in the determination of performance (performance benchmark).

§ 5
Special Investment Policy and Investment Universe After Reaching the Age of 58 (From 01/01/2015 After Reaching the Age of 60) and When Making Installment Payments of Due Individual Pension Assets

1. In order to minimize volatility, upon reaching the age of 58, 20% of the Employee's individual notional shares in the special AIF within the meaning of § 3 and existing at the time of reaching the age of 58 will be reallocated each year to a securities fund with a value preservation concept and a value preservation floor. Ongoing additional (Makeup) contributions within the meaning of the Pension Scheme Rules will from that point in time be invested only in this value preservation fund ("reallocation"). In the event of early retirement before the age of 58, the reallocation will take place at the time of the early retirement.

   With effect from 01/01/2015, the age of 58 is replaced by the age of 60. If, pursuant to paragraph (1), reallocations have already taken place at the age of 58 or before, these Employees or former Employees will not be affected by the change to the age of 60.

2. When making installment payments of due individual pension assets, the investment policy pursued will be to avoid volatility. For this purpose, 100% of the assets will be invested in investment funds that, according to their investment policy, invest only in short-term bond and money market instruments within the meaning of Section 194 KAGB.

3. With effect from 01/01/2015, in the case of a purely Employee-financed company pension scheme ("**Deferred Compensation**"), the reallocation according to paragraph (1) will apply upon reaching the age of 60, unless otherwise agreed beforehand.

§ 6
Amendment of These Investment Guidelines

These Investment Guidelines may only be amended by the Advisory Board set up by Henkel.

Annex 3 - Description of Services

1. Identification

In order to verify the beneficial holder of the open trust account, the Trustor will provide Metzler Trust e. V. with the identification documents necessary for opening the account (e.g., commercial register extract; copies of ID card). The Trustor will immediately notify the Administration and Security Trustee in writing of any changes to the name, address or legal form.

2. Open Trust Account

The characteristic of an account/custody account as an open trust account/custody account cannot be revoked. In the event of seizure, Metzler Trust e. V. will inform the seizing creditor of the characteristic as an open trust account/custody account.

In the case of an open trust account/securities account, Metzler Trust e.V. will assert neither the right of set-off nor a right of lien or retention, unless due to claims that have arisen in relation to the open trust account/securities account itself.

3. Separate Securities Accounts

The unit certificates issued by Metzler Asset Management GmbH for the money invested by Metzler Trust e. V. in special funds (*Spezial-Sondervermögen*) will be held and administered by Metzler Trust e. V. in a separately opened securities account. For the Entitled Beneficiaries, Metzer Trust e. V. will set up dependent sub-custody accounts (pro forma securities accounts) in accordance with the instructions and information provided by the Trustor and will hold the shares in the special fund attributable to them.

If necessary, further pro forma securities accounts will be set up for each Entitled Beneficiary if the holdings have to be kept separate for legal or contractual reasons. The unit crediting will be made to seven decimal places. However, all obligations arising from the safekeeping and administration of securities and the management of securities accounts will relate exclusively to the respective legally independent securities account.

There will be no business relationship with the Entitled Beneficiaries, in particular no securities account relationship. The Entitled Beneficiaries will have no rights to information from Metzler Trust e. V. No income will be distributed for the Entitled Beneficiaries' pro forma securities accounts and no annual tax certificates will be issued. Metzler Trust e. V. will not be involved in determining the basis for tax treatment in the event of the dissolution and sale of units from a pro forma securities account.

4. General Procedure

The Trustor will transmit files in a format specified by Metzler Trust e. V. with the information about Entitled Beneficiaries required for the opening of a pro forma securities account. This will be the staff number or other unique identifier and the date of birth. Upon request, Metzler Trust e.V. will also store the surname and first name of the Entitled Beneficiary, which will be used to verify the plausibility of lists or online outputs.

The Trustor will transmit buy orders in a format specified by Metzler Trust e.V.

Metzler Trust e. V. will order unit certificates in the special fund for the sum of the amounts of all individual orders. After Metzler Asset Management GmbH has calculated the price for the order date, Metzler Trust e. V. will settle the purchase for the full number of units for the securities

account on the closing date, which is the same as the order date, with a two-day value date, and will debit the equivalent amount from the current account. The prerequisite for the execution of buy orders by Metzler Trust e. V. will be sufficient credit in the account held on the value date. Any fractional units and, if applicable, exchange rate differences due to subsequent orders on a previous order date will result in a difference between the pro forma securities account and the actual securities account. These must be covered by direct orders.

The Trustor will also issue sell orders in a legally binding manner in a file format specified by Metzler Trust e. V. Buy orders and sell orders will not be offset.

5. Procedure for Reimbursement Payments

The Company will be reimbursed the payments made to the Entitled Beneficiaries upon request. To this end, the Company will send a securities order to the Administration and Security Trustee. The contracting parties agree that securities orders are released automatically by the Administration and Security Trustee and without further review in accordance with the deadlines agreed with the Company and its Entitled Beneficiaries.

The contracting parties agree that each payment will be reimbursed via a separate securities order; payment plans will not be used.

The sales proceeds will be automatically transferred exclusively to the Company's reference account.

Upon receipt of a reimbursement request (securities order) from the Company, the Administrative and Security Trustee will not be obligated to, but will be entitled to, request proof, e.g., in the form of a written statement from the Company (notice of performance, remuneration statement or proof of disbursement). From the point of view of the Administration and Security Trustee, the amount, the recipient of the disbursement and the date of the disbursement must be clearly shown on the proof.

The Administration and Security Trustee can carry out plausibility checks on a sample basis. Furthermore, the Administration and Security Trustee will be free to demand confirmation of receipt from the Entitled Beneficiary or confirmation from an auditor in individual cases.

The contracting parties agree that, after the end of each calendar year, the Company will provide the Administration and Security Trustee with a reimbursement list stating the reimbursement payments made. The Company will supplement the reimbursement list with the additional payment information required by the Administrative and Security Trustee and will sign it. The reimbursement list must be submitted directly to the Administration and Security Trustee.

The reimbursement list must show the amount, the recipient of the disbursement, the recipient's account details and the date of disbursement to the Entitled Beneficiary. The Company must sign the reimbursement list and submit it immediately after the end of each calendar year.

6. Reference Account

Account holder: Henkel Adhesive Technologies GmbH

IBAN: DE76 3007 0010 0227 0205 00

BIC: DEUTDEDD

Bank/City: Deutsche Bank AG

7. Communication

Any communication and exchange relating to the pro forma securities accounts maintained for the Entitled Beneficiaries will take place exclusively via the upload/download of files using an SSL-encrypted internet application provided by Metzler.

The Trustor will receive from Metzler Trust e. V. access to an online system from Metzler for regular transaction and portfolio queries concerning the Entitled Beneficiaries. This SSL-encrypted internet application broadly includes the following functions:

- Entitled Beneficiary securities account: This function comprises the search and selection of Entitled Beneficiaries and viewing their transaction and portfolio data.

- Portfolio queries: The portfolio query allows portfolios to be viewed and downloaded at the overall securities account and individual securities account level on any reference dates.

- Transaction queries: This function can be used to query and download transaction over certain periods, likewise at the overall securities account and individual securities account level.

- User management: This allows the Trustor to create and manage users.

8. Provision of Actuarial Documents

The Company will send the current actuarial report or a copy thereof for the obligations concerned to the Administration and Security Trustee each year. If no actuarial report is prepared, the Company will provide a list of the Entitled Beneficiaries.

Upon the occurrence of a Security Event, the Company will immediately provide the Administration and Security Trustee with all the necessary information. Entitled Beneficiaries' entitlements in the case of a Security Event must be proven by means of an extract from an actuarial report with the date on which the Security Event occurred as the reference date.

9. Provision of Data for the Administrative Management of Personal Data and for Asset Investment and Asset Management

The Trustor undertakes to provide Metzler Trust e. V. with the data necessary for the proper performance of its duties and in the form requested by Metzler Trust e. V. The exchange of information and data will take place via the data interfaces specified by Metzler Trust e. V. In all other respects, the contract concluded between the contracting parties on the processing of personal data will apply.

10. IT Concept Interface (Description of Data Transfer and Data Format)

The interface description in the respective current form agreed between the Company and the Administration and Security Trustee will apply. Changes to the interface description will be made by assigning consecutive version numbering. Changes to the interface description will not require an amendment agreement to the Trustee Agreement between the contracting parties, but merely a written notification of the respectively applicable version. Written agreement will be reached between the contracting parties regarding the applicable version.

Annex 4 - Guidelines for the Activities of the Advisory Board of Metzler Trust e. V., Frankfurt

§ 1
Composition of the Advisory Board

1. The Advisory Board appointed by the Company (hereinafter "**Trustor**") consists of a total of eight (8) members as follows:
   a. For the duration of the HAT Business Lease, the Advisory Board will be composed as follows:

      - one member will be appointed to the Advisory Board by the works council of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site.
      - one member will be appointed to the Advisory Board by the Executive Staff Representative Body of Henkel AG & Co. KGaA at the Düsseldorf-Holthausen site.
      - one member will be appointed jointly by the works councils of the German companies affiliated with Henkel AG & Co. KGaA.
      - one member will be appointed jointly by the Executive Staff Representative Bodies of the German companies affiliated with Henkel AG & Co. KGaA.
      - four members will be appointed to the Advisory Board by Henkel AG & Co. KGaA; two of the four members are to come from the group of German companies affiliated with Henkel AG & Co. KGaA.

   b. After the end of the HAT Business Lease, the Advisory Board will be composed as follows:
      - one member will be appointed to the Advisory Board by the works council of the Company at the Düsseldorf-Holthausen site.
      - one member will be appointed to the Advisory Board by the Executive Staff Representative Body of the Company at the Düsseldorf-Holthausen site.
      - one member will be appointed jointly by the Company's works councils of the Company's German locations outside the Düsseldorf-Holthausen site.
      - one member will be appointed jointly by the Company's Executive Staff Representative Bodies of the Company's German locations outside the Düsseldorf-Holthausen site.
      - four members will be appointed to the Advisory Board by the Company.

2. Only persons who have an employment relationship with the Company, Henkel AG & Co. KGaA or one of the companies affiliated with Henkel AG & Co. KGaA listed in the **Annex** can be members of the Advisory Board. The employment relationship must have existed for at least three years before taking up office. An employment relationship will also be deemed to have existed for at least three years within the meaning of this provision if the employment relationship (i) has been transferred due to a transfer of operations in accordance with Section 613a BGB, (ii) has been transferred by individual agreement, or (iii) in any other way to the Company, Henkel AG & Co. KGaA, or one of the companies affiliated with Henkel AG & Co. KGaA listed in the **Annex**, and the employment relationship has existed for a total of at least three years with the above companies.

§ 2
Chair

1. The Advisory Board will be chaired by a member appointed by Henkel AG & Co. KGaA. Henkel AG & Co. KGaA will nominate the chairperson.

2. The Deputy chairperson will likewise be a member appointed by Henkel AG & Co. KGaA and to be nominated by same. The Deputy chairperson will represent the chairperson in the event of their absence.

3. The chairperson will represent the Advisory Board externally, in particular toward Metzler Trust e. V. (hereinafter referred to as "**Administration and Security Trustee**"), for example in the Investment Committee. The chairperson will also represent the Advisory Board vis-à-vis the Trustor.

4. The chairperson will be entitled to approve, in urgent cases, provisional actions of the Administration and Security Trustee that require the consent of the Trustor due to contractual or statutory provisions. A resolution on the consent must be obtained at the next meeting of the Advisory Board.

5. The chairperson will be obligated to review pension payments already made by the Trustor, to countersign corresponding evidence and then to forward it to the Administration and Security Trustee for reimbursement purposes. The chairperson will approve disbursements from the Trust Assets transferred by Henkel AG & Co. KGaA or by the companies listed in the **Annex**, including income, but with the exception of disbursements in connection with the investment of the Trust Assets or to cover the costs of their administration. Consent must be refused if and to the extent that the disbursement does not comply with contractually agreed or statutory provisions. The chairperson will be entitled to delegate the obligation to review disbursements to employees of the Trustor in written agreement with the Administration and Security Trustee if and to the extent that it is ensured that at least two employees of the Trustor perform the disbursement review ("four-eyes principle"). Henkel's internal guidelines on rights of disposal will not be affected by these Guidelines.

§ 3
Term of Office

1. The term of office of the members of the Advisory Board will be two years. Reappointments will be permitted.

2. The term of office of each member will end automatically at the time when the employment relationship with the Company, Henkel AG & Co. KGaA or one of the companies listed in the **Annex** ends. The body which was responsible for the appointment of the departing member (Company, works council, Executive Staff Representative Body) will appoint a replacement member without undue delay.

3. Advisory Board members who, for whatever reason, no longer wish to carry out their duties should be released from their duties as soon as possible. The body responsible for the appointment (Company, works council, representative body for executive staff) will appoint a replacement member at the same time as the dismissal. The same will apply in the event that a member is no longer able to execute their office, e.g., due to illness.

§ 4
Internal Rules of Procedure, Passing of Resolutions

1. The Advisory Board will be convened in writing by its chairperson.

2. The Advisory Board will meet as often as required for the performance of its duties. It should meet at least once every six months.

3. The Advisory Board will have a quorum if half of all members participate in the resolution. Resolutions may be passed in writing, by email or by telephone if no member objects to such a passing of the resolution.

4. Each Advisory Board member will have one vote. The Advisory Board will decide with a simple majority of the votes cast. Abstentions will not be counted. In the event of a tie, the chairperson of the Advisory Board will have the casting vote.

5. Minutes will be taken of the meetings of the Advisory Board and of the resolutions of the Advisory Board adopted outside of meetings, and will be signed by the chairperson and sent to all members of the Advisory Board.

6. In all other respects, the Advisory Board may establish its own rules of procedure.

§ 5
Duties and Rights of the Advisory Board

1. The Advisory Board must monitor compliance with the Investment Guidelines for the Trust Assets transferred to the Administration and Security Trustee. For this purpose, the Advisory Board may request information from the Administration and Security Trustee at any time about all matters relating to the investment of the assets, in particular with regard to the use of funds and the control of the use of funds, and may also obtain information about this itself; it may in particular inspect and audit the books and records of the Administration and Security Trustee. The Advisory Board may also commission individual members or, if necessary, special experts at the expense of the Trustor.

2. The Advisory Board will determine the investment policy. In this respect, it will be responsible for the Investment Guidelines. The Company is to be consulted prior to any amendment of the Investment Guidelines.

3. The Advisory Board will be obligated to inform the Trustors at least once a year in writing about the investment of the Trustors' assets and about its activities. The subject of the written notification may also be a report by the Administration and Security Trustee on its activities.

4. The Advisory Board will represent the Trustors jointly in the Investment Committee. It will carry out its tasks there with regard to investment policy.

5. The Advisory Board will not be bound by instructions.

§6
Remuneration

The members of the Advisory Board will not receive any remuneration for their activities. Costs and expenses will be reimbursed to the members by the Trustors upon presentation of evidence.

§7
Confidentiality

Each member of the Advisory Board is obligated to treat data and information about matters of which they become aware via their work on the Advisory Board as confidential and not to disclose them to third parties. There will be no breach of the duty of confidentiality where the Advisory Board fulfills its information obligations in accordance with these Guidelines or where Advisory Board members who have been appointed to the Advisory Board by a works council or an Executive Staff Representative Body provide information if and to the extent that they are obligated to do so in accordance with the Works Constitution Act (*Betriebsverfassungsgesetz*) or the Executive Staff Representative Body Act (*Sprecherausschussgesetz*).

Annex 5 NEW - Remuneration Agreement / Expenses

1. Trust Remuneration

For the ongoing security and management on a trust basis of the assets securing the claims under the pension plan (assets held in trust), Metzler Trust e. V. will receive a lump-sum annual remuneration in the amount of

0.025% p.a. of the assets held in trust

of the respective Henkel companies, however, up to a maximum total of EUR 40,000 p.a. and no less than a minimum of EUR 25,000 p.a., plus VAT for all companies affiliated with Henkel AG & Co. KGaA within the meaning of Section 15 AktG.

After consultation with Henkel, the Trust will furthermore be entitled to reimbursement of its extraordinary expenses required to fulfill its obligations under this Trustee Agreement.

Costs incurred in the event of insolvency by third parties commissioned with the winding-up, as well as other costs and expenses incurred by third parties commissioned by agreement with Henkel, will either be charged directly to the Trust Assets or invoiced directly to Henkel.

2. Securities Account Fee

For the management of the trust account and the trust deposit account, the Administration and Security Trustee will receive a remuneration (securities account fee) in the amount of 0.01% p.a. of the Trust Assets.

The securities account fee will be borne by the Company.

3. Service Fee for Managing Secondary Accounts

For the management, segmentation and reporting of the assets, the Administration and Security Trustee will receive a remuneration (service fee) in the amount of 0.02% p.a. of the Trust Assets.

The service fee will be borne by the Company.

4. Remuneration Requirements

The aforementioned remuneration is only valid if the fund administration for special AIFs ("Special Funds") or the settlement of public investment funds allocated to Trust Assets ("Mutual Funds") is carried out via Metzler Asset Management GmbH or affiliated companies within the meaning of Section 15 AktG, i.e., the so-called management company (KVG) functions for (master) Special Funds via Metzler Asset Management GmbH and the settlement of transactions for Mutual Funds via Metzler. This explicitly excludes the appointment of the Metzler Asset Management GmbH as an investment manager.

5. Tax Expenses

The Administration and Security Trustee will be entitled to charge tax expenses incurred by it due to a default by the Trustor following its insolvency (occurrence of a Security Event) directly to the Trust Assets.

6. Other Remuneration

Otherwise, the remuneration in Annexes 3 and 5 to the Framework Agreement (*Rahmenvertrag*) of the MI-Fonds 328 in the latest version will apply.

7. Note

All remuneration will be subject to statutory value added tax, if applicable.

Remuneration under paragraphs (2) to (4) will be settled quarterly in arrears based on the average value of the trust assets/investment fund, which is calculated from the month-end values of the last preceding quarter. The remuneration will be paid directly from the investment fund on a quarterly basis.

Annex 34(4).c – HAT CTA Trustee Agreement Henkel Sicherungs-Treuhand e.V. – old

Agreement

on the

Asset Transfer, Reimbursement, Affair Management and Satisfaction of Beneficiaries in the Case of a Security Event

(Trustee Agreement Old)

between

Henkel Adhesive Technologies GmbH, Düsseldorf

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf

Preliminary Remarks

I. Hive-Down, Business Lease and Assumption of Obligations

1. Henkel AG & Co. KGaA ("**Henkel KGaA**") and its domestic and foreign subsidiaries, which are directly and indirectly dependent on it, are one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel KGaA is the sole shareholder of Henkel Adhesive Technologies GmbH ("**Company**").

2. The Henkel Group is divided into two globally operating business units:

   i. "Henkel Consumer Brands", consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the personal care sector); and

   ii. "Henkel Adhesive Technologies", with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics", "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional".

3. Henkel KGaA also provides central functions consisting of the "Corporate Functions", the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the OGIP Function).

4. The business operations of the globally operating business unit Henkel Adhesive Technologies directly performed by Henkel KGaA at the Düsseldorf, Hanover, Wehr, Bopfingen, Heidelberg, Herborn-Schönbach and Cologne locations, including the respectively associated assets and liabilities of Henkel KGaA, are hereinafter referred to as the "**HAT Business Unit**."

5. Henkel KGaA intends to transfer the HAT Business Unit to the Company by way of a Hive-Down for absorption pursuant to Section 123 (3) no. 1 of the German Corporate Transformation Act ("UmwG") in accordance with Section 20 of the German Corporate Transformation Tax Act ("UmwStG") ("**HAT Hive-Down**", the contractual agreement regarding the HAT Hive-Down and the Hive-Down of the HCB Business Unit into the Henkel Consumer Brands GmbH within the meaning of Section 126 UmwG, the "**Hive-Down Agreement**"). The Hive-Down of the HAT Business Unit into the Company is to take place with retroactive effect as of January 1, 2026, 00:00. Upon the Hive-Down taking effect, the employment relationships of Henkel KGaA with (active) employees of Henkel KGaA that are to be assigned to the HAT Business Unit ("**Transferring HAT Employees**") shall be transferred to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code (BGB).

6. Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register of Henkel KGaA, the Company shall lease, by means of a Business Lease Agreement within the meaning of Section 292(1) no. 3 of the German Stock Corporation Act ("**AktG"**), ("**HAT Business Lease Agreement**"), the HAT Business Unit transferred to it under the HAT Hive-Down with retroactive effect as of January 1, 2026, 00:00 a.m., back to Henkel KGaA as the lessee ("**HAT Business Lease**"). Upon the HAT Business Lease coming into effect, the employment relationships of the Company with Transferring HAT Employees shall transfer back to Henkel KGaA with all rights and obligations according to the more detailed provisions of Section 613a BGB.

7. On the basis of the Business Leases, Henkel KGaA shall continue to manage the HAT Business Unit following the entry into force of the Hive-Downs, as the lessee, in its own name and for its own account. After termination of the HAT Business Lease Agreement, the Company will conduct its business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel KGaA.

8. Even though the employment relationships with Transferring HAT Employees shall transfer to Henkel KGaA upon the HAT Business Lease taking effect, inter alia obligations from partial retirement agreements with Transferring HAT Employees and employees hired by Henkel KGaA for the HAT Business Unit or assigned to the HAT Business Unit after the Closing Date of the Business Lease Agreement (hereinafter referred to collectively as the "**HAT Employees**") are to remain the sole economic responsibility of the Company. For this purpose, the Company shall declare as part of the HAT Business Lease Agreement an Assumption of Obligations (with discharging effect) regarding, inter alia, obligations from partial retirement agreements with HAT Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel KGaA on the Closing Date within the meaning of the HAT Business Lease Agreement or are established or accrued with respect to Henkel KGaA during the term of the HAT Business Lease Agreement. Under the Assumption of Obligations, the Company shall also undertake to reimburse Henkel KGaA for all payments upon the occurrence of a claim event (assumption of performance). The Assumption of Obligations shall end, inter alia, insofar as the Company in the future – in particular after the end of the HAT Business Lease – becomes the original debtor under the partial retirement agreement. The Assumption of Obligations shall also contain provisions stipulating that it can be terminated and amended – including with effect for the employees who are beneficiaries under the partial retirement agreements. Insofar as Henkel KGaA remains the original debtor under the partial retirement agreement, the Assumption of Obligations shall remain in force unless the Company and/or Henkel KGaA exercise their right to terminate or amend the Assumption of Obligations.

II. Relationship between the Trustee Agreement Old and the Trustee Agreement New

1. The parties enter into both an "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event (Trustee Agreement Old)" (in the context of these preliminary remarks hereinafter "**Trustee Agreement Old**") and the present "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of an Security Event in Relation to Partial Retirement Agreements as from January 1, 2026 (Trustee Agreement New)" (hereinafter "**Trustee Agreement New**").

2. The Trustee Agreement Old is to secure all Working-Time Account Credits from partial retirement agreements concluded with employees (including members of the corresponding executive bodies of the company) of the Trustor and, if applicable, companies affiliated with the Trustor that already acquired Working-Time Account Credits at Henkel KGaA and its Affiliated Companies within the meaning of Section 15 AktG on or before January 1, 2026 (hereinafter "**Replacement Date**") pursuant to the provisions of the "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event" (hereinafter "**Henkel KGaA Trustee Agreement Old**") concluded between Henkel KGaA and the Trustee (hereinafter "**Old Beneficiaries**"). This shall also apply to Working-Time Account Credits that the Old Beneficiaries acquire only after the Replacement Date. The rights of the Old Beneficiaries existing under the Henkel KGaA Trustee Agreement Old at the time of conclusion of this Trustee Agreement Old, in particular the rights to disbursement of the Working-Time Account Credit, shall remain unaffected. Under the Trustee Agreement New, Working-Time Account Credits of the Old Beneficiaries are not to be secured since they are exclusively subject to the Trustee Agreement Old. As soon as there are no longer any Working-Time Account Credits of the Old Beneficiaries that are secured under the Trustee Agreement Old, the Trustee Agreement Old shall be terminated in accordance with § 15 no. 1 (a) of the Trustee Agreement Old.

3. As of January 1, 2026, the Trustee Agreement New is to manage and secure – separately from the Trustee Agreement Old – all Working-Time Account Credits from partial retirement agreements with employees (including members of the respective executive bodies of the company) of the Trustor and, if applicable, employees (including members of the respective executive bodies of the company) of companies affiliated with the Trustor, whose Working-Time Account Credits are not already secured by the Henkel KGaA Trustee Agreement Old or the Trustee Agreement Old (hereinafter referred to as "**New Beneficiaries**").

§ 1
Definitions

1. The **Trustor** is the Comapny. Other companies that are affiliated with the Company within the meaning of Section 15 AktG ("**Affiliated Companies**") can also be trustors within the meaning of this Trustee Agreement.

2. The **Employer** within the meaning of this Trustee Agreement (i.e., even if the Trustor is not an actual employer, but is liable exclusively on the basis of the Assumption of Obligations) is either the Trustor or an Affiliated Company that has entered into Pension Obligations with respect to its Employees or holds assets for the Beneficiaries.

3. The **Trustee** is Henkel Sicherungs-Treuhand e.V. with its registered office in Düsseldorf, registered in the Düsseldorf Register of Associations (*Vereinsregister*) under VR 9491.

4. The **Trustee Agreement** is this "Agreement on the Transfer of Assets, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of an Security Event" in its current version.

5. The **Employees** are employees of the Trustor or of an Employer or Henkel KGaA for whom the Trustor is liable with respect to the obligations covered by this Trustee Agreement as a result of the Trustor's Assumption of Obligations. The Employees also include the members of the executive bodies of the company.

6. The **Beneficiaries** are

   - the active Employees with entitlements under Working-Time Account Credits pursuant to flexible employment contracts on the basis of collective or individual agreements and the relatives of said active Employees insofar as claims have been transferred to them, and
   - the active and former Employees who have, alternatively or cumulatively, claims from other Pension Commitments or claims from Long-Term Account Agreements.

   These Beneficiaries also include the surviving dependents of the Employees who have a corresponding Pension Commitment in the event of death.

7. The **Long-Term Account Agreements** are agreements with Employees for the contribution of overtime, vacation, salary components in money or other claims against the Trustor for the purpose of building up time credit/Working-Time Account Credits, which serve to provide Employees with a temporary release from their work performance before the statutory retirement age, to enable a limited transition to part-time work with an increase in basic salary, partial retirement, early retirement, additional pension provision, payments of money or other benefits.

8. The **Working-Time Account Credits** are the sum of the difference amounts between the remuneration received (part-time remuneration) and the remuneration for the period of actual employment that the beneficiaries would have been entitled to without an agreement on partial retirement, plus the Employer's share of the total social security contribution attributable to the difference amounts.

9. The **Pension Obligations** include the current pension entitlements and expectant rights of the Beneficiaries based on other Pension Commitments and Long-Term Account Agreements.

10. The **Pension Benefits** are the benefit payments made by the Trustor or an Employer, which the Trustor or Employer provides to the Beneficiaries for the fulfillment of claims for the disbursement of Working-Time Account Credits or for the fulfillment of Pension Obligations.

11. The **Asset Purpose** is the respective use of the Trust Assets for the respective reimbursement or securing of:

    - claims for disbursement of Working-Time Account Credits;
    - claims arising from other Pension Commitments; or
    - claims from Long-Term Account Agreements

    separated according to the individual Employers. It is hereby agreed that the claims of Beneficiaries resulting from the Company's Assumption of Obligations will also be deemed to be corresponding claims and Pension Commitments within the meaning of this Trustee Agreement.

12. The **Trust Assets** comprise the assets transferred by the Trustor to the Trustee by way of security, including the substitutes received for this purpose and the proceeds of realization as well as all uses that serve to secure the Working-Time Account Credits and/or the Pension Obligations.

13. The **Respective Trust Assets** are the part of the Trust Assets that is exclusively assigned to a specific asset purpose.

14. The **Asset Accounts** are internal accounts in which the respective Trust Assets are managed.

15. The **Security Event** occurs separately for each individual Employer if this Employer is no longer able to meet the claims of its Beneficiaries from Working-Time Account Credits or its Pension Obligations in full on a permanent basis. This will be the case at the latest if insolvency proceedings are opened against the assets of this Employer or rejected for lack of assets.

    As long as and to the extent that the Company is not originally liable for the obligations arising from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements (i.e. from a partial retirement agreement existing with the Company, with the Assumption of Obligations not being understood as such an obligation for these purposes), but is liable only due to its Assumption of Obligations, an Security Event within the meaning of this Trustee Agreement shall occur only if a Security Event within the meaning of this § 1 paragraph (15) has occurred for both debtors (i.e. both for the Company and for Henkel KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the obligations arising

from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements but is liable only due to its Assumption of Obligations, the occurrence of a Security Event shall trigger the legal consequences pursuant to § 13 paragraph (6) of this Trustee Agreement exclusively for the Company (i.e., without a Security Event also occurring in the case of Henkel KGaA).

If the Security Event occurs with respect to the Trustor, this will also trigger the Security Event for all other Employers.

16. The **Advance** will be used to reimburse the expenses incurred by the Trustee in the management and disbursement of the Trust Assets to the Beneficiaries, including the costs for an auditor. The Advance amounts to 0.5 percent of the Trust Assets, but at least EUR 25,000.

§ 2
Preamble

The Beneficiaries accrue Working-Time Account Credits with the Employers on the basis of partial retirement agreements. Pursuant to Section 8a(1) of the German Partial Retirement Act (*Altersteilzeitgesetz* – "AtG"), Employers are obligated to secure these Working-Time Account Credits against the risk of their own insolvency. In addition, the Employers have entered into Pension Obligations with respect to the Beneficiaries, which are also to be secured against insolvency in the interest of the Beneficiaries – without recognition of a legal obligation. In order to ensure that the Beneficiaries' claims for payment of the Working-Time Account Credits or Pension Benefits are fulfilled even in the event of the Employer's insolvency, the Trustor intends to transfer assets directly or indirectly to the Trustee within the framework of a trust model. Upon occurrence of the Security Event, the Trustee will accede to the Employer's Pension Obligations. The Trustor thereby secures both its own Pension Obligations and the Working-Time Account Credits of its Beneficiaries, and Pension Obligations of the Employers and the Working-Time Account Credits existing with them. The parties will therefore, as described in § 3 et seq. of this Trustee Agreement, agree the following:

§ 3
Transfer of Titel for Security Purposes

1. The Trustor and the Trustee agree that the civil ownership of all movable property belonging to the Trust Assets will be transferred to the Trustee by way of security at a certain point in time.

2. Both the time of the transfer of title and the movable property items belonging to the Trust Assets are shown in the lists attached to this Trustee Agreement as Annex 3.

3. The transfer of the movable property items will be effected by the direct transfer of possession of the movable property items to the Trustee; the time of the transfer will

be determined from the lists referred to in para. (2). If a third party is in possession of the property item, the handover will be replaced by the Trustor hereby assigning the claim for surrender against the third party to the Trustee. The Trustee hereby accepts these assignments. The Trustor is obligated to notify the third party without delay of the assignment of the claim for surrender.

4. The Trustee will receive a quarterly updated list of the movable property belonging to the Trust Assets from the Trustor, which will then be taken as a new Annex 3 to this Trustee Agreement.

5. When performing a transfer of title for security purposes, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are secured by that transfer.

§5
Bank Transfer

1. Instead of the direct assignment or transfer of title by way of security, the Trustor may directly or indirectly instruct a bank pursuant to Section 676a BGB to transfer a certain amount of money to an account of the Trustee. The Trustor and Trustee agree that both the credit note for the monetary amount assigned and the payment claim itself will be assigned to the Trustee by way of security. The Trustee hereby accepts these assignments.

2. When the credit note is issued, the Trustor will inform the Trustee which specific Pension Obligations and Working-Time Account Credits are covered by the credit note.

§6
Security Purpose Agreement

1. Upon occurrence of the Security Event, the Trustee's Assumption of Obligations regarding the obligations of the respective Employer with respect to its Beneficiaries pursuant to §12 of the Trustee Agreement will become effective.

2. Insofar as the Beneficiaries assert claims against the Trustee instead of the Employer, the Trustee is entitled to an immediate claim for recourse against the Employer in the corresponding amount. The Trust Assets will be transferred or assigned to the Trustee to secure these recourse claims in accordance with this Trustee Agreement. In this context, the Trustor will determine the respective Asset Purpose, which the Trustee must always observe in the context of management and realization.

3. Upon occurrence of the Security Event, the Trustee is not obligated to enforce the claim for recourse against the Employer, but is entitled to utilize the Trust Assets transferred for security and to use them for the fulfillment of the claims of the Beneficiaries asserted against it.

4. The Trustee may cover the expenses it may reasonably incurred in the realization of the Trust Assets using the Advance.

5. Insofar as a claim against the Trustee can no longer be made by the Beneficiaries, the Trustee is obligated to transfer the remaining Trust Assets back to the Trustor – in accordance with the respective Asset Purpose – in compliance with this Trustee Agreement.

§7
Advance

In addition to the Trust Assets, the Trustor will transfer the Advance in accordance with the provisions in § 3 to § 5 of the Trustee Agreement to the Trustee by way of security.

§8
Addition of Further Trust Assets

At the request of the Trustor, further assets may be assigned or transferred by way of security as Trust Assets to the Trustee pursuant to § 3 to § 6 of this Trustee Agreement.

§ 9
Administrative Principles, Account Maintenance and Expenses

1. The Trust Assets will be kept and managed by the Trustee with the necessary care in the interest of the Trustor and the Beneficiaries.

2. The Trustee must keep and/or manage the respective Trust Assets separately from other assets, in particular from its own assets; to this end, the Trustee maintains Asset Accounts for the Trustor to which it credits the respective Trust Assets. The respective Trust Assets must be managed in such a way that they can be disposed of in accordance with their Asset Purpose and independently of each other.

3. The Trustee manages the Trust Assets in coordination with the Trustor on the basis of the general Investment Guidelines defined jointly with the Trustor in accordance with Annex 1 and only disposes of the assets in accordance with these Guidelines. If necessary, it may commission third parties to invest and keep safe the Trust Assets after consultation with the Trustor. In this case, the Trustee must disclose to the third party that it is solely responsible for managing the Trust Assets on behalf of the Trustor and may only dispose of them accordingly.

4. In the event that multiple Trustors transfer Trust Assets to the Trustee, they agree that the Company will determine the guidelines and instructions and will be the Trustee's sole point of contact for the investment and safekeeping of the Trust Assets.

5. The Trustee will not follow any guidelines or instructions of the Trustor that contradict its articles of association or this Trustee Agreement.

6. Until the occurrence of the Security Event, the Trust Assets will be invested for the account of the Trustor and the Trustor will bear the risks from the investment without change.

7. The financial performance of the Trust Assets does not affect the amount of the Trustor's payment obligations to the Beneficiaries.

8. The Trustee has a claim against the Trustor for reimbursement of the necessary expenses incurred as a result of the safekeeping or management of the Trust Assets. Aside from this, the Trustee is not entitled to any remuneration for its services.

9. If the Trustor does not meet its obligations under para. (8), the Trustee is entitled to withdraw the corresponding amounts from the Advance.

10. The Trustee is obligated to provide the Trustor with any required notices, to provide information on the status of administration and collection upon request, and to provide an account of the Trust Assets and their expenses incurred at the end of its fiscal year. The Trustor is entitled to commission an auditor of its choice at any time in order to audit the asset management records at the Trustee's premises.

11. If the Trustor secures the Pension Obligations and Working-Time Account Credits of another Employer, it will receive a reasonable commission from this Employer in this respect. If Trust Assets are disbursed to the Beneficiaries of an Employer who is not also the Trustor, the Trustor is entitled to a corresponding claim for recourse against this Employer.

§ 10
Restructuring;
Transfer of the Trust Assets to Another Legal Entity

1. The Parties to this Trustee Agreement will adapt the provisions of this Trustee Agreement, to the extent legally necessary, to any new corporate structures of the Trustor or an Employer or other legal framework conditions, without jeopardizing the classification of the transferred assets as plan assets within the meaning of IAS 19.7 or as covering assets within the meaning of Section 246 of the German Commercial Code (HGB) in its current version.

2. If necessary in the context of an adaptation within the meaning of para. (1), the Trustee must transfer the Trust Assets to another legal entity on the instruction of the Trustor, provided that said legal entity has proven and ensures in writing that all of the Trustee's

rights and obligations under this Trustee Agreement have been assumed, that the Trust Assets continue to be classified as plan assets within the meaning of IAS 19.8 or as covering assets within the meaning of Section 246 HGB as amended from time to time. A transfer to the Trustor or an Affiliated Company is excluded subject to the provision in §11a of this Trustee Agreement.

3. §§ 11, 11a remain unaffected.

§ 11
Disbursement of the Trust Assets to the Trustor

1. The respective Trust Assets may be transferred back to the Trustor at its request,

   a) to the extent that it serves to reimburse the Working-Time Account Credits paid out or the Pension Benefits fulfilled by the respective Employer or a third party, in particular Henkel KGaA, and a repayment is permitted in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code (HGB) as amended from time to time. A payment for the purpose of settling a Pension Obligation or a claim to payment of a Working-Time Account Credit is also deemed to be a fulfilled Pension Benefit or paid-out Working-Time Account Credit. The respective Employer must provide the Trustee with advance written proof of the amount of the Pension Benefit provided or Working-Time Account Credits paid out; the Trustee is entitled to specify the requirements for the proof of the respective disbursement amount; or

   b) if, in accordance with the relevant International Financial Reporting Standards (IFRS) or the German Commercial Code (HGB) as amended from time to time, there is an overallocation (overfunding) of the amount of the respective Trust Assets and a repayment is therefore permitted, provided that the remaining respective Trust Assets are sufficient to cover the associated Pension Obligations or Working-Time Account Credits; or

   c) if, in the case of §15 para. (1)(a), all claims of the Beneficiaries were settled according to plan and therefore no further Pension Obligations of the Trustor or Working-Time Account Credits exist.

   The retransfer takes place as far as possible in accordance with the wishes of the Trustor either in cash or by transfer of goods and/or receivables.

   The repayment requirements are deemed to have not been met in the cases of para. (1)(c) if the Pension Obligations or Working-Time Account Credits have been transferred to an Affiliated Company.

2. The use of Trust Assets to cover costs incurred by the Trustor in connection with the disbursement of Working-Time Account Credits or the fulfillment of Pension Obligations is not permitted.

3. The Trustee's obligation to reimburse the Trustor within the meaning of para. (1)(a) is limited to the respective portfolio of Trust Assets held.

4. Within three months of the end of the Trustor's fiscal year, the Working-Time Account Credits paid out or Pension Obligations fulfilled by the Trustor or a third party, in particular Henkel KGaA, during the course of the year must be compared with the Trustee's reimbursement payments to the Trustor. The Trustor and the Trustee must determine and confirm in writing any payments made in this regard by the Trustor or a third party, in particular Henkel KGaA, which have not yet been reimbursed by the Trustee within three months of the end of the financial year.

5. If the Trustor does not assert its claim to reimbursement pursuant to para. (1)(a) at the latest three months after it has been confirmed in writing pursuant to para. (4), and not all Pension Obligations of the Employer or Working-Time Account Credits – based on the accounting principles pursuant to IAS 19.7 or the German Commercial Code (HGB) – are secured by Trust Assets, the non-repaid Trust Assets are automatically reinvested in the Trust Assets to secure the Pension Obligations and Working-Time Account Credits that are not yet secured. If the Trustor does not make any specific allocation in this regard, the reinvested amount will be distributed equally among all Pension Obligations and Working-Time Account Credits not yet secured.

§11a
Transfer of Business and Expiry of the Obligation to Secure Certain Working-Time Account Credits Against Insolvency

1. In the event that a business or part of a business transfers from the Trustor or another Employer to another owner within the meaning of Section 613a BGB (regardless of whether as a result of an individual transfer of rights or due to measures under the German Corporate Transformation Act (UmwG)) before the occurrence of the Security Event by means of a legal transaction and the Trustor or the Employer concerned are thus no longer the debtor of the Working-Time Account Credits of the Beneficiaries transferred to the new owner, the Trustor may demand from the Trustee that the part of the Trust Assets that covers the Working-Time Account Credits be transferred to the new business owner in order to establish an equivalent form of insolvency protection for the Working-Time Account Credits transferred to the new business owner compared to the security previously provided by this Trustee Agreement. The part of the Trust Assets to be provided by the Trustee corresponds to the percentage of the share of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner in the total volume of all Working-Time Account Credits secured by this Trustee Agreement, but at the most the nominal value of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner. If, in the event of a Transfer of Business, the new owner of the business or part of the business is an Affiliated Company of the Trustor, the Trustor is obligated to demand from the Trustee the provision of Trust Assets for the establishment of an equivalent form of insolvency

protection, unless the Trustor has already set up such an equivalent form of insolvency protection with its own resources.

2. A prerequisite for any transfer of Trust Assets to be made by the Trustee in accordance with the above provision is that the new business owner has proven to the Trustor or the Trustee that, with the transfer of the assets, the equivalent form of insolvency protection has been or will have been established, and that the Working-Time Account Credits still existing with respect to the Trustor or an Employer and to be secured by this Trustee Agreement are secured in a sufficient amount in accordance with this Trustee Agreement. The relevant time for this determination is the time of the intended asset transfer. The equivalence of the security and the amount to be transferred must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or from a qualified attorney. In the event of a Transfer of Business between Affiliated Companies and a continued uniform securing by the Trustee, the written confirmation of the statutory auditor confirming the annual financial statements of the Trustor or a qualified attorney will be replaced by another proof of the Transfer of Business and the amount to be transferred that the Parties consider appropriate. There is no obligation on the Trustee to perform its own audit. Related costs will be borne by the Trustor.

§12
Assumption of Obligations

1. The Trustee will accede to the obligations of the Employers with respect to the Beneficiaries under partial retirement agreements or Pension Obligations subject to the condition precedent of occurrence of the Security Event. The amount in which the Trustee assumes obligations is determined based on the existence of the respective Trust Assets at the time of the occurrence of the Security Event.

2. Upon the occurrence of the Security Event, the Beneficiaries acquire an independent irrevocable right to demand disbursement of the Pension Benefits to the aforementioned extent from the Trustee as well.

3. In the event that claims are asserted by the Beneficiaries, the Trustee is entitled to a claim for recourse against the respective Employer that is secured by the respective Trust Assets. The Trustee must fulfill the claims of the Beneficiaries out of the respective Trust Assets.

4. If the respective Trust Assets are not sufficient to satisfy all of the Trustor’s Pension Benefits owed, the assumption of obligations will be made in the amount of the disbursement obligations specified in §13 (4).

§ 13
Obligations of the Trustee after Occurrence of the Security Event

1. Upon the occurrence of the Security Event with respect to any Employer, only the Trustee will be entitled to dispose of the corresponding Trust Assets.

2. The Trustee must manage the Trust Assets in accordance with § 9 para. (1) to (3). In the event of the insolvency of the Company, the Trustee will use the Company's most recent guidelines and instructions for the management of the Trust Assets.

3. The Trustee is obligated to pay out the respective Trust Assets to the Beneficiaries. The Trustee must exercise the necessary care in this regard.

4. If the portfolio of the respective Trust Assets is not sufficient to satisfy all claims arising from partial retirement agreements or Pension Obligations upon occurrence of the Security Event, the individual claims must be fulfilled on a *pro rata* basis. For this purpose, the scope of the claims arising from partial retirement agreements or the individual Pension Obligations as of the date of the Security Event must be determined by means of an actuarial valuation in accordance with the relevant International Financial Reporting Standards (IFRS) as amended and in proportion to the fair value of the respective Trust Assets.

5. The Trustee may, in the course of the management and realization of the Trust Assets, deduct from the Advance the expenses incurred, including the costs for an auditor, insofar as it may consider them necessary under the circumstances, as well as an appropriate remuneration for its own work performance.

6. As long as and to the extent that the Company is not originally liable for obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements, but only due to its Assumption of Obligations, the occurrence of the Security Event will trigger the following legal consequences only for the Company (i.e. without a Security Event also occurring for Henkel KGaA):

    a. The obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements are divided, in economic and legal terms, into the part of the obligations for which the Company is originally liable ("**Original Obligations**") and the part of the obligations for which the Company is only liable due to the Assumption of Obligations ("**Derived Obligations**").

    b. The Trust Assets are divided into two parts, namely the part that corresponds to the share of the Original Obligations in the total commitment value of all obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements ("**Trust Assets Share 1**") and the part that corresponds to the share of the Derived Obligations in the total commitment value of all obligations from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements ("**Trust Assets Share 2**"). The decision as to how the specific assets forming the Trust Assets are divided by the Trustee into the Trust Assets Share 1 and the Trust Assets

Share 2 (provided that the Trust Assets do not consist solely of assets that can each be divided on a percentage basis) is taken by the Trustee.

c. The provisions of § 13(1) to (5) and § 12 and § 14 of this Trustee Agreement shall apply with regard to the Trust Assets Share 1.

d. From the occurrence of the Security Event exclusively in the case of the Company (i.e. without the Security Event also occurring for Henkel KGaA), Trust Assets Share 2 serves to secure the claims with respect to HAT Employees for whom Henkel KGaA is originally liable for the claims from Working-Time Account Credits, Pension Commitments and Long-Term Account Agreements at that point in time. With regard to Trust Assets Share 2, the Trustee shall be obligated to hold the Trust Assets in accordance with this Trustee Agreement in favor of Henkel KGaA as if Henkel KGaA had entered into the present Trustee Agreement in place of the Company. With regard to Trust Assets Share 2, Henkel KGaA shall assume all rights and obligations under this Trustee Agreement that were previously held by the Company.

§ 14
Partial Termination of the Trustee Agreement in the Event of the Assumption of Obligations

1 Upon the occurrence of the Security Event, the Trustor will no longer be entitled to any claims against the Trustee with regard to the Trust Assets.

2. This does not apply to the reimbursement claims of the Trustor that have already arisen before the occurrence of the Security Event and have not yet expired.

§15
Term and Termination

1 This Trustee Agreement is concluded for an indefinite period of time. It ends when

a. no further Working-Time Account Credits of the Beneficiaries exist and all Pension Obligations have been fulfilled;

b. the Trustee is dissolved; or

c. the Parties end this Trustee Agreement by mutual agreement.

2. The Trustor may terminate this Trustee Agreement with a notice period of three months to the end of the quarter. The right of all parties to terminate without notice for good cause remains unaffected.

3. In the event of termination pursuant to para. (1) or termination pursuant to para. (2), the Parties to this Trustee Agreement will be obligated to transfer the Trust Assets to another legal entity in such a way that the Trust Assets will continue to be classified

as plan assets within the meaning of IAS 19.7 or as covering assets within the meaning of Section 246 HGB as amended from time to time.

A retransfer of the Trust Assets to the Trustor or a company affiliated with it is excluded, unless:

a) the Employer's obligations under partial retirement agreements or Pension Commitments have been transferred by operation of law to another legal entity with discharging effect; or

b) the Employer's obligations under partial retirement agreements or Pension Commitments have been fulfilled or have expired.

§§11, 11a remain unaffected.

4. Until transfer of the Trust Assets to another legal entity pursuant to para. (3), the Trustee must manage the Trust Assets in accordance with this Trustee Agreement.

§16

Liability

1. The Trustee is liable to the Trustor and, after the occurrence of the Security Event, also to the Beneficiaries for intentional and grossly negligent fault on the part of its executive bodies, or third parties that it uses to fulfill its obligations under this Agreement.

2. There are no duties of care with regard to third parties (e.g. the PSVaG – the German statutory agency providing insolvency protection for occupational pension schemes).

§17

Amendment or Cancellation of the Agreement

Amendments to this Trustee Agreement must be made in writing in order to be effective. This also applies to the amendment or cancellation of the written form clause.

§17a
Limitation of the Scope of Application

The Trustor is entitled to exclude Working-Time Account Credits in whole or in part from the scope of this Trustee Agreement by means of a unilateral written declaration to the Trustee if such credits have arisen only after a date that is not in the past and that to be determined by the Trustor. A notice to the respective Beneficiaries is necessary and must be made by the Trustor only if Working-Time Account Credits of the respective Beneficiaries are already secured by this Trustee Agreement. Any Working-Time Account Credits that have been arisen or built up on or before that cut-off date will remain unaffected and continue to be

secured by this Trustee Agreement if the Trustor makes use of the right specified in sentence 1. In addition, the Trustor is entitled to exclude new Beneficiaries who have not yet built up any Working-Time Account Credits from the scope of this Trustee Agreement or to exclude them from being included in the security under this Trustee Agreement by way of a unilateral written declaration to the Trustee as of a date that must not be in the past and that is to be determined by the Trustor. If the Trustor makes use of its rights under this §17a, it hereby modifies the definition of the Working-Time Account Credits or the Beneficiaries within the meaning of this Trustee Agreement accordingly.

§17b
Data Protection

1. Insofar as personal data (in the broad sense of Art. 4 no. 2 GDPR) is processed by the Parties as part of this Trustee Agreement, the provisions of the GDPR and, where relevant, the German Data Protection Act must be observed.
2. The Parties agree that in the event of the Security Event, the Trustee may independently decide on the purpose and means of processing personal data for the fulfillment of its obligations under this Trustee Agreement and, in this regard, is deemed to be the independent sole controller within the meaning of Art. 4 no. 7 GDPR.
3. The Trustor, Henkel KGaA and the Trustee undertake to take appropriate measures in the processing (within the meaning of Art. 4 no. 2 GDPR) of personal data of the Beneficiaries.

§ 18
Closing Provisions

1. The validity of this agreement is subject to the condition precedent within the meaning of Section 158(1) BGB of (i) conclusion of the Hive-Down Agreement and (ii) approval of the general meeting of the Henkel KGaA and of the shareholders' meeting of the Company to the Hive-Down Agreement. This Trustee Agreement is concluded for an indefinite period of time. The parties agree that the transfer of Trust Assets will take place for the first time after the HAT Hive-Down becomes effective. Until the occurrence of a Security Event, this Trustee Agreement may be terminated by the Company with a notice period of three months to the end of the year, or otherwise for good cause without notice by the Company or the Trustee. Good cause shall be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a Delay Event shall not constitute good cause.
2. The Trustee Agreement will replace all previous agreements between the Parties or declarations made by one of the Parties that relate to a Trustee's Assumption of Obligations in relation to the obligations of the Trustor arising from partial retirement arrangements.

3. The Trustor will assume all costs associated with the establishment and ongoing business operations of the Trustee, including the costs for the articles of association and contracts to be drawn up.
4. Should a provision of this Trustee Agreement be or become invalid, the remaining provisions will nevertheless remain valid. The Parties undertake to replace the invalid provision with a valid provision that comes as close as possible to the economic purpose of the invalid provision. The same will apply in the event of a gap in the Agreement.
5. All disputes arising from and in connection with this Trustee Agreement, including disputes regarding its existence or its termination, will be finally settled in accordance with the Rules of Arbitration of the German Institution of Arbitration (DIS e.V.), to the exclusion of ordinary legal recourse. This Trustee Agreement is governed exclusively by the laws of the Federal Republic of Germany.

Annexes

Annex 1
Investment Guidelines

The Trust Assets under this Trustee Agreement can be invested in bank credits, money market funds and comparable liquid corporate bonds and government bonds.

Annex 2

Receivables and Rights

None at the moment

Annex 3

Movable Property

None at the moment

Annex 34(4).d – HAT CTA Trustee Agreement Henkel Sicherungs-Treuhand e.V. – New

AGREEMENT

on the

Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event in relation to Partial Retirement Agreements as of January 1, 2026

(Trustee Agreement New)

between

Henkel Adhesive Technologies GmbH, Düsseldorf, hereinafter referred to as the "Trustor" or "Company"

and

Henkel Sicherungs-Treuhand e.V., Düsseldorf, hereinafter referred to as "Trustee"

Preamble

I. Hive-Down, Business Lease and Assumption of Obligations

1. Henkel AG & Co. KGaA ("**Henkel KGaA**") and its domestic and foreign subsidiaries, which are directly and indirectly dependent on it, are one of the world's leading groups of companies in the consumer goods and adhesives industry. Henkel KGaA is the sole shareholder of the Company.

2. The Henkel Group is divided into two globally operating business units:

   i. "Henkel Consumer Brands", consisting of the three business areas "Hair" (hair styling, hair coloring and hair care products), "Laundry & Home Care" (laundry and cleaning products) and "Other Consumer Businesses" (selective markets in the personal care sector); and

   ii. "Henkel Adhesive Technologies", with a portfolio of adhesives, sealants and functional coatings consisting of the three business areas "Mobility & Electronics", "Packaging & Consumer Goods" and "Craftsmen, Construction & Professional".

3. Henkel KGaA also provides central functions consisting of the "Corporate Functions", the central infrastructure operator of the chemical park in Düsseldorf-Holthausen (HS Infrastructure) and the function as owner of the global Henkel IP portfolio (the OGIP Function).

4. The business operations of the globally operating business unit Henkel Adhesive Technologies directly performed by Henkel KGaA at the Düsseldorf, Hanover, Wehr, Bopfingen, Heidelberg, Herborn-Schönbach and Cologne locations, including the respectively associated assets and liabilities of Henkel KGaA, are hereinafter referred to as the "**HAT Business Unit.**"

5. Henkel KGaA intends to transfer the HAT Business Unit to the Company by way of Hive-Down for absorption pursuant to Section 123(3) no. 1 of the German Corporate Transformation Act (UmwG) in accordance with Section 20 of the German Corporate Transformation Tax Act ("UmwStG") ("**HAT Hive-Down**"). The Hive-Down of the HAT Business Unit into the Company is to take place with retroactive effect from January 1, 2026, 00:00. Upon the Hive-Down taking effect, the employment relationships of Henkel KGaA with (active) employees of Henkel KGaA that are to be assigned to the HAT Business Unit ("**Transferring HAT Employees**") will be transferred to the Company with all rights and obligations in accordance with the more detailed provisions of Section 613a of the German Civil Code ("BGB").

6. Immediately upon the Hive-Down taking effect with entry of the Hive-Down in the commercial register of Henkel KGaA, the Company will lease, by means of a Business Lease Agreement within the meaning of Section 292 para. 1 no. 3 of the German Stock Corporation Act ("**AktG**") ("**HAT Business Lease Agreement**", the contractual agreement regarding the HAT Hive-Down, as well as the Hive-Down of the HCB Business Unit into the Henkel Consumer Brands GmbH within the meaning of Section 126 UmwG referred to as the "**Hive-Down Agreement**"), the HAT Business Unit, transferred to it by way of the HAT Hive-Down back to Henkel KGaA as the lessee with retrospective economic effect as of January 1, 2026, 00:00 a.m. ("**HAT Business Lease**"). Upon the HAT Business Lease coming into effect, the employment relationships of the Company with Transferring HAT Employees will transfer back to Henkel KGaA with all rights and obligations according to the more detailed provisions of Section 613a BGB.

7. On the basis of the HAT Business Lease, Henkel KGaA will continue to manage the HAT Business Unit following the entry into force of the Hive-Down, as the Lessee, in its own name and for its own account. After termination of the HAT Business Lease Agreement, the Company will conduct its

business activities in its own name and for its own account as a subsidiary and under the strategic management of Henkel KGaA.

8. Even though the employment relationships with Transferring HAT Employees will transfer to Henkel KGaA upon the HAT Business Lease taking effect, inter alia obligations from partial retirement agreements with Transferring HAT Employees and employees hired by Henkel KGaA for the HAT Business Unit or assigned to the HAT Business Unit after the Closing Date of the Business Lease Agreement (hereinafter referred to collectively as the "**HAT Employees**") are to remain the sole economic responsibility of the Company. For this purpose, the Company will declare as part of the HAT Business Lease Agreement an Assumption of Obligations (with discharging effect) regarding, inter alia, obligations from partial retirement agreements with HAT Employees, to the extent that the corresponding obligations are transferred from the Company to Henkel KGaA on the Closing Date within the meaning of the HAT Business Lease Agreement or are established or accrued with respect to Henkel KGaA during the term of the HAT Business Lease Agreement. Under the Assumption of Obligations, the Company will also undertake to reimburse Henkel KGaA for all payments upon the occurrence of a claim event (assumption of performance). The Assumption of Obligations will end, inter alia, insofar as the Company in the future – in particular after the end of the HAT Business Lease – becomes the original debtor under the partial retirement agreement. The Assumption of Obligations will also contain provisions stipulating that it can be terminated and amended – including with effect for the employees who are beneficiaries under the partial retirement agreements. Insofar as Henkel KGaA remains the original debtor under the partial retirement agreement, the Assumption of Obligations will remain in force unless the Company and/or Henkel KGaA exercise their right to terminate or amend the Assumption of Obligations.

II. Relationship between the Trustee Agreement Old and the Trustee Agreement New

1. The parties enter into both an "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event (Trustee Agreement Old)" (hereinafter "**Trustee Agreement Old**") and the present "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event in relation to Partial Retirement Agreements as of January 1, 2026 (Trustee Agreement New)", (in the context of No. II. of this preamble "**Trustee Agreement New**").

2. The Trustee Agreement Old is to secure all Working-Time Account Credits from partial retirement agreements concluded with employees (including members of the corresponding executive bodies of the Company) of the Trustor and, if applicable, companies affiliated with the Trustor, who already acquired Working-Time Account Credits at Henkel KGaA and with its affiliated companies within the meaning of Section 15 AktG before January 1, 2026 (hereinafter "**Replacement Date**") pursuant to the provisions of the "Agreement on the Asset Transfer, Reimbursement, Agency and Satisfaction of Beneficiaries in the Case of a Security Event" (hereinafter "**Henkel KGaA Trustee Agreement Old**") concluded between Henkel KGaA and the Trustee (hereinafter "**Old Beneficiaries**"). This will also apply to Working-Time Account Credits that the Old Beneficiaries acquire only after the Replacement Date. The rights of the Old Beneficiaries existing under the Henkel KGaA Trustee Agreement Old at the time of conclusion of this Trustee Agreement, in particular the rights to disbursement of the Working-Time Account Credit, will remain unaffected. Under the Trustee Agreement New, Working-Time Account Credits of the Old Beneficiaries are not to be secured since they are exclusively subject to the Trustee Agreement Old. As soon as there are no longer any Working-Time Account Credits of the Old Beneficiaries that are secured under the Trustee Agreement Old, the Trustee Agreement Old will be terminated in accordance with § 15 no. 1 (a) of the Trustee Agreement Old.

3. As of January 1, 2026, the Trustee Agreement New is to manage and secure – separately from the Trustee Agreement Old – all Working-Time Account Credits from partial retirement agreements with employees (including members of the respective executive bodies of the company) of the Trustor and,

if applicable, employees (including members of the respective executive corporate bodies) of companies affiliated with the Trustor, whose Working-Time Account Credits are not already secured by the Henkel KGaA Trustee Agreement Old or the Trustee Agreement Old (hereinafter referred to as "**New Beneficiaries**").

III. Securing of Obligations from Partial Retirement Agreements

1. The Trustor and any companies affiliated with the Trustor within the meaning of Section 15 AktG (hereinafter, insofar as these affiliated companies were included in the security under this Trustee Agreement through written notification to the Trustee, referred to as "**Group Companies**") have concluded partial retirement agreements within the meaning of Section 2 (2) of the German Partial Retirement Act (*Altersteilzeitgesetz*, hereinafter: "**AltTZG**") with their employees (including the members of the executive bodies of the Company of the Trustor and the corresponding Group Companies). The agreements pursuant to Section 2 (2) AltTZG establish partial retirement employment relationships in the "block model." In the context of participating in a partial retirement block model, partial retiree beneficiaries are entitled to remuneration from the Trustor or Group Companies for periods of release from work based on work performed prior to these periods. These credits, including the employer's contribution to the total social security contribution attributable thereto, are referred to as "**Working-Time Account Credits.**" These Working-Time Account Credits are recorded in partial retirement accounts (hereinafter: "**Working-Time Accounts**" or individually "**Working-Time Account**"). The aforementioned Working-Time Accounts are maintained in cash, whereby it is not excluded that the Working-Time Accounts may also be kept in time units in the future. The amount of the respective Working-Time Account Credits is determined in accordance with the respective partial retirement regulations, which also specify the possibility of converting the time units posted on the Working-Time Accounts into claims for remuneration. The obligations to establish or secure the Working-Time Account Credits resulting from the Company's Assumption of Obligations will also be deemed to be Working-Time Account Credits within the meaning of this Trustee Agreement. Claims for remuneration for periods of partial or complete release from work which are accrued only after the occurrence of a Security Event within the meaning of paragraph (3) – including the employer's share in the total social security contribution attributable thereto – will not constitute Working-Time Account Credits within the meaning of this Trustee Agreement. The Working-Time Account Credits within the meaning of this Trustee Agreement will also not include those claims for remuneration recorded in a Working-Time Account – including the employer's share in the total social security contribution attributable thereto – for which the Trustor is liable only on the basis of joint and several liability pursuant to Section 613a(2) BGB or on the basis of joint and several liability pursuant to the provisions of the German Corporate Transformation Act (*Umwandlungsgesetz*, hereinafter: "**UmwG**").

2. Provided that they do only accrue Working-Time Account Credits on or after January 1, 2026, employees (including members of the executive corporate bodies) of the Trustor and the corresponding Group Companies will be automatically included in this Trustee Agreement, unless the Trustor has exercised its right under § 16 paragraph (1) of this Trustee Agreement in this regard.

3. The objective of this Trustee Agreement is to cover the Working-Time Account Credits existing with respect to the Trustor or Group Companies, including the employer's share in the total social security contribution contained therein, to the extent specified in more detail in this Trustee Agreement by means of bank guarantees or other assets provided for in this Trustee Agreement, and, to the extent relevant, in fulfillment of the statutory, collective bargaining or individual contractual obligation of the Trustor or Group Company, to secure against the risk that

   (a) insolvency proceedings are opened against the assets of the Trustor or the Group Company, or

(b) the opening of insolvency proceedings against the assets of the Trustor or the Group Company is refused owing to lack of assets, or

(c) an out-of-court settlement is concluded between the Trustor or the Group Company and its creditors to prevent insolvency proceedings from being opened, or

(d) the business activities of the Trustor or the Group Company are discontinued in their entirety and insolvency proceedings are apparently out of the question owing to lack of assets.

Each of these cases is hereinafter referred to as an "**Security Event**" with respect to the relevant company, i.e., with respect to the Trustor or a Group Company. As long as and to the extent that the Company is not originally liable for the obligations arising from Working-Time Account Credits (i.e. from a partial retirement agreement existing with the Company, with the Assumption of Obligations not being understood as such an obligation for these purposes), but is liable only due to its Assumption of Obligations, a Security Event within the meaning of this Trustee Agreement will only occur if a Security Event within the meaning of this Section III.3 has occurred for both debtors (i.e. both for the Company and for Henkel KGaA or their respective legal successors). As long as and to the extent that the Company is not originally liable for the obligations arising from Working-Time Account Credits, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the legal consequences pursuant to § 6 paragraph 11 of this Trustee Agreement exclusively for the Company (i.e., without a Security Event also occurring in the case of Henkel KGaA).

The Working-Time Account Credits will be covered and secured by transferring assets in the amount of the respective Working-Time Account Credits and the employer's share in the total social security contribution contained therein from the Trustor to the legally independent Trustee, who will hold them in trust as part of a dual trust relationship established through this Trustee Agreement within the meaning of § 1 paragraph (2) of this Trustee Agreement, and invest them in a bank guarantee or other assets provided for under this Trustee Agreement.

4. The legal owner of the assets transferred to the Trustee under this Trustee Agreement and of claims from a bank guarantee under § 3a of this Trustee Agreement will be the Trustee; the beneficial owner of the corresponding assets and claims from the bank guarantee will be the Trustor. The claims of the individual beneficiary vis-à-vis the Trustee in the case of a Security Event will relate to the portion of the assets transferred to and held by the Trustee and attributable to the beneficiary in accordance with this Trustee Agreement. The employees will not have any direct rights to these assets. In accordance with this Trustee Agreement, the employees will only be entitled to claim for payment against the Trustee in the case of a Security Event, insofar as this affects the Company vis-à-vis with which these employees are entitled to Working-Time Account Credits. The obligations of the Trustor or the Group Companies arising from the Working-Time Account Credits will hereinafter be referred to collectively as the "**Obligations from Working-Time Account Credits.**"

5. Insofar as no contributions to statutory health and long-term care insurance are paid for beneficiaries within the meaning of this Trustee Agreement, but employer contributions for private health and long-term care insurance are granted, the claims to the granting of these employer contributions will be protected against insolvency by this Trustee Agreement in the same way as the corresponding claims to the payment of the employer's share in the amounts for statutory health and long-term care insurance. The same applies to claims for the granting of employer contributions for exempt pension insurance or occupational pension schemes which are granted in lieu of the employer's share of contributions to the statutory pension insurance scheme. Within the meaning of this Trustee Agreement, the term "Working-Time Account Credit" will hereinafter include not only remuneration credits including the employer's share in the total social security contribution attributable thereto, but also remuneration credits including employer contributions to private health and long-term care

insurance and/or to exempt pension insurance or occupational pension schemes which are paid by the Trustor in lieu of the corresponding employer's share in social security contributions.

Now therefore, the parties agree as follows:

§ 1 Subject Matter of the Agreement

1. The subject matter of this Trustee Agreement is – taking into account the provision in § 16 paragraph (1) of this Trustee Agreement – the external coverage and insolvency protection of the Working-Time Account Credits (as defined in the preamble). The subject matter of this Trustee Agreement is also, in the case of a Security Event, the fulfillment of the claims for remuneration existing vis-à-vis the Trustee or Group Companies and recorded in the respective Working-Time Accounts at the time of that event and the payment of the employer's share in the total social security contribution attributable to the respective claims for remuneration in accordance with the more detailed provisions of this Trustee Agreement.

2. This Trustee Agreement establishes an administrative trust within the meaning of § 3 of this Trustee Agreement between the Trustor and the Trustee and a security trust within the meaning of § 4 of this Trustee Agreement between the Trustee and the beneficiaries (dual trust relationship).

3. Subject to the provision in § 16 paragraph (1) of this Trustee Agreement, the beneficiaries under this Trustee Agreement are the employees (including the members of the executive bodies of the company) of the Trustee or a Group Company within the meaning of paragraph (1) of the Preamble who, in the context of partial retirement employment relationships in the block model, accrue Working-Time Account Credits in Working-Time Accounts on or after (but not before) January 1, 2026 that are secured by this Trustee Agreement, as well as other persons to whom the secured Working-Time Account Credits are validly transferred (e.g., through inheritance). The aforementioned persons with beneficiary status are hereinafter jointly referred to as the "**Beneficiaries.**" The scope and type of security for the Beneficiaries is based on the more detailed provisions of this Trustee Agreement.

4. To the extent that the Trustor or the Trustee is obligated under this Trustee Agreement to process data within the meaning of point (2) of Article 4 of Regulation (EU) 2016/679 (General Data Protection Regulation, hereinafter: "**GDPR**"), they will each be entitled to commission a service provider to fulfill that obligation. In this case, the respective client of the service provider must ensure that the obligations incumbent on it under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor and the Trustee may be identical.

§ 2 Trust Assets

1. The Trust Assets may consist exclusively or partially of a bank guarantee within the meaning of § 3a of this Trustee Agreement and the resulting claims and rights. Likewise, the Trust Assets may consist exclusively or partially of other assets, in particular cash in the form of bank deposits, receivables from life insurance company products or securities. Whether the Trust Assets consist in whole or in part of a bank guarantee within the meaning of § 3a of this Trustee Agreement or of other assets will be determined either by the Trustee in accordance with the provisions in § 3 of this Trustee Agreement or results from a disbursement under a bank guarantee to the Trustee.

2. Insofar as this is provided for or required as part of the investment concept within the meaning of § 3 paragraph (2) of this Trustee Agreement, the Trustee will open one or more securities accounts held in its name as open trust accounts (hereinafter: "**Securities Account**") and/or the Trustee will enter into one or more group or individual insurance contracts with a life insurance company. Furthermore,

the Trustee will in each case, i.e. even irrespectively of an investment concept pursuant to § 3 paragraph (2) of this Trustee Agreement, open one or more current accounts or settlement accounts (hereinafter: "**Settlement Account**") with a German bank of its choice, to be managed as open trust accounts.

3. All claims and rights of the Trustee arising from bank guarantees, all assets booked in the Securities Account and the Settlement Account, including cash balances, and all receivables from life insurance company products which the Trustee has acquired with the assets transferred to the Trustee by the Trustor under this Trustee Agreement or which have been transferred directly to the Trustee, or the substitutes thereof will constitute assets legally held by the Trustee, which the Trustee must handle in accordance with the provisions set out below (hereinafter: "**Trust Assets**"). The Trust Assets also include the benefits and fruits drawn from the Trust Assets by the Trustee (hereinafter: "**Income**").

4. The beneficial owner of the Trust Assets will be the Trustor until the occurrence of a Security Event. The rights to the Trust Assets in the case of a Security Event will be governed by the provisions in § 6 of this Trustee Agreement.

5. The Trust Assets must be kept separate from any of the Trustee's own assets and any assets held by the Trustee in the context of other trust agreements.

6. Insofar as certified taxes and duties (in particular capital gains tax and solidarity surcharge) are incurred by the Trustor prior to the occurrence of a Security Event on income from the Trust Assets, these taxes and duties will be charged to the Trust Assets, unless the Trustor has undertaken to reimburse the Trustee with these contributions in a separate agreement.

§ 3 Administrative Trust

1. The Trustor will transfer to the Trustee, directly or indirectly, assets that are intended to be used for the external coverage and securing of the Working-Time Account Credits. The Trustor will be obligated to transfer assets to the Trustee to the extent that these assets (including any increases or decreases in value) cover at all times at least 100 percent of the total amount of the Working-Time Account Credits to be secured pursuant to § 1 paragraph (1) of this Trustee Agreement. The assets transferred to the Trustee to cover the Working-Time Account Credits or the bank guarantees thereby acquired or provided within the meaning of § 3a of this Trustee Agreement or other acquired assets and their substitutes (including any increases or decreases in value) will constitute the Trust Assets within the meaning of § 2 of this Trustee Agreement. Should the total value of the Trust Assets (in the case of bank guarantees, the guarantee amount) fall below 100 percent of the total amount of the respective Working-Time Account Credits to be secured in accordance with § 1 paragraph (1) of this Trustee Agreement, the Trustor must immediately compensate for the difference upon request for the amount of the difference pursuant to § 5 paragraph (2) of this Trustee Agreement by transferring the corresponding additional assets to the Trustee. Instead of the assets being transferred by the Trustor to the Trustee, which are then either held by the Trustee or used for the acquisition of a bank guarantee or other investment, the Trustor may also transfer the rights and claims arising from a bank guarantee to the Trustee or increase a bank guarantee that already exists in favor of the Trustee. Likewise, the Trustor will have the right to demand from the Trustee that the assets available in the Trust Assets be used to acquire a bank guarantee within the meaning of § 3a of this Trustee Agreement. Any obligation on the part of the Trustor to transfer assets to the Trustee in accordance with the provisions of this paragraph will end upon the occurrence of a Security Event. From that point onward, the Trustee will no longer be obligated to accept assets.

2. Unless the Trustor and the Trustee agree otherwise separately or unless the Trust Assets do not consist exclusively of a bank guarantee pursuant to § 3a of this Trustee Agreement or exclusively of cash, the

Trustee will commission an asset manager to invest the Trust Assets within the framework of a separate asset management agreement. The Trust Assets will be invested in accordance with the investment concept, as amended from time to time, set forth in the "Investment Guidelines for the Trust Assets" (hereinafter: "**Investment Guidelines**"). The Investment Guidelines must be amended at the request of the Trustor, provided that the amendment does not contradict the provisions of this Trustee Agreement, in particular an exclusive use of the Trust Assets to secure Working-Time Account Credits and, in the case of a Security Event, to fulfill obligations arising from Working-Time Account Credits (including the associated costs). The Trustee will not be required to comply with the Investment Guidelines insofar as they contradict an exclusive use of the Trust Assets to secure Working-Time Account Credits and, in the case of a Security Event, to fulfill obligations arising from Working-Time Account Credits (including the associated costs). The Trustee will hold the Trust Assets in trust for the Trustor until the occurrence of a Security Event and will use the Trust Assets only in accordance with this Trustee Agreement. The Trustor must ensure that the Investment Guidelines do not contradict the purpose of this Trustee Agreement. The Investment Guidelines may be amended between the Trustor and Trustee in accordance with the above sentences without the consent of the Beneficiaries being required.

3. In the event of a change of employer (not triggered by the Business Lease) or other termination of the employment of a Beneficiary prior to the occurrence of a Security Event, the Trustee will be obligated, at the request of the Trustor, to reimburse the benefits provided by the Trustor or a Group Company in order for the new employer to declare an Assumption of Obligations with regard to the Working-Time Account Credit, including the claim for payment of the employer's share in the total social security contribution contained therein of the Beneficiary concerned, in agreement with the Beneficiary. The reimbursement will be made in each case in the amount of the currently existing Working-Time Account Credit secured by this Trustee Agreement and allocated to the respective Beneficiary for whom the Trustor or the Group Company has provided benefits, in accordance with the current notification pursuant to § 5 paragraph (1) of this Trustee Agreement. The relevant obligation of the Trustee will be limited in each case to the amount of the currently existing Working-Time Account Credits secured by this Trustee Agreement and allocated to the respective Beneficiary for whom the Trustor or the Group Company has provided benefits, in accordance with the current notification pursuant to § 5 paragraph (1) of this Trustee Agreement. The reimbursement will be made without undue delay if the data transferred pursuant to § 5 of this Trustee Agreement indicate that benefits pursuant to sentence 1 have been provided, or otherwise without undue delay after the Trustor has notified the Trustee in writing that it has provided benefits pursuant to sentence 1. Any obligation on the part of the Trustee under this paragraph will be limited in total to the existing Trust Assets. Insofar as the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights under the bank guarantee up to the amount of the Working-Time Account Credit transferred to the new employer, provided that, after the waiver, the guarantee amount under the bank guarantee must still amount to at least 110 percent of the total amount of the respective Working-Time Account Credit still to be secured according to § 1 paragraph (1) of this Trustee Agreement.

4. If, in the event of a change of employer (not triggered by the Business Lease) or other termination of the employment of a Beneficiary, the Beneficiary's new employer declares that, in agreement with the Beneficiary and the Trustor, it will assume the Beneficiary's Working-Time Account Credit, including the entitlement to payment of the employer's share in the total social security contribution contained therein, by way of an Assumption of Obligations, the Trustor may also require, instead of reimbursement pursuant to § 3 paragraph (4) sentence 1 of this Trustee Agreement, that the Trustee transfers the *pro rata* share of the trust assets attributable to the Beneficiary, but in no case more than the Beneficiary's Working-Time Account Credit, directly to the new employer. In all other respects, § 3 paragraph (3) of this Trustee Agreement will apply *mutatis mutandis*.

5. Upon termination of this Trustee Agreement prior to the occurrence of a Security Event, the Trustee will be obligated to handle any Trust Assets still available at that point in accordance with the provisions of § 15 of this Trustee Agreement. In the event of termination in the case of a Security

Event, the Trust Assets must be handled in accordance with the provisions of § 6 of this Trustee Agreement. The possible obligation of the Trustee to retransfer the Trust Assets to the Trustor in the case of a Security Event will also be governed by the provisions in § 6 of this Trustee Agreement.

6. As long as the Trustee Agreement is not terminated and no Security Event has occurred, the Trustor may only demand reimbursement from the Trust Assets insofar as it or a Group Company or third party included in this Trustee Agreement, in particular Henkel KGaA, has provided benefits for the fulfillment of due claims for remuneration that are recorded in the Working-Time Accounts and secured by this Trustee Agreement, and has paid any employer's share in the total social security contribution attributable thereto, and, in the case of performance by a third party, the Company or a Group Company included in this Trustee Agreement has reimbursed the third party for the payments. The respective reimbursement will be made if data transferred in accordance with § 5 of this Trustee Agreement show that claims of the Beneficiaries have been fulfilled, or otherwise after written notification by the Trustor to the Trustee stating that it or a Group Company included in this Trustee Agreement or a third party has fulfilled claims of Beneficiaries. If the Trustee gains positive knowledge of the non-fulfillment of secured claims the fulfillment of which was notified by the Trustor, no reimbursement will be made. In any case, the reimbursement will be made after the benefit has been provided, i.e. in arrears. If a claim for reimbursement is not asserted, it will expire three months after the end of the fiscal year in which the payment for the fulfillment of a claim for remuneration – which was recorded in the Working-Time Accounts and secured by this Trustee Agreement – was made. The Trustee will be free to waive an existing or future claim for reimbursement in whole or in part by unilateral written declaration to the Trustee. Such a waiver will be deemed to constitute a transfer of new assets into the Trust Assets at the time of the waiver of the reimbursement. Any obligation to perform on the part of the Trustee will be limited to the amount of the Trust Assets existing at the time in question. In addition, the provision in paragraph (1) must be observed. Insofar as the Trust Assets consist of bank guarantees, the Trustor may only demand that the Trustee waive rights under the bank guarantee up to the amount of claim for reimbursement pursuant to this paragraph (6), provided that, after the waiver, the guarantee amount under the bank guarantee must still amount to at least 110 percent of the total amount of the respective Working-Time Account Credit still to be secured according to § 1 paragraph (1) of this Trustee Agreement.

7. A reimbursement from the Trust Assets or a retransfer of the Trust Assets to the Trustor or the right of the Trustor to demand a waiver of rights arising from the bank guarantee will be limited to the cases expressly referred to in this Trustee Agreement (§ 3 paragraphs (3), (4) and (6), § 3a paragraph (4), § 6 paragraph (9), § 12 paragraph (2) and § 15 paragraph (6) of this Trustee Agreement).

8. Apart from the provision in paragraph (2), the Trustee will also be entitled to use one or more suitable agents to fulfill its obligations as a Trustee prior to the occurrence of a Security Event. In the case of a Security Event, the provisions in § 6 of this Trustee Agreement will then apply.

9. The administrative trust existing between the Trustor and the Trustee and regulated in this § 3 will expire upon the occurrence of a Security Event. This will not affect the remainder of this Trustee Agreement, in particular with regard to the security trust pursuant to § 4 of this Trustee Agreement and the other rights and obligations not governed by § 3 of this Trustee Agreement of the Trustee and of the Trustor under this Trustee Agreement.

§ 3a Bank Guarantee as Trust Assets

1. The Trust Assets may consist in whole or in part of a bank guarantee or of several bank guarantees, from which the Trustee will receive the amount specified in the relevant bank guarantee upon the

occurrence of a Security Event. Insofar as reference is made to the bank guarantee above or below, this also includes the possibility of multiple bank guarantees.

2. If and as long as the Trust Assets consist solely of the bank guarantee referred to in paragraph (1) and the amount to cover the Trustee's annual costs pursuant to paragraph (5), and the guarantee amount has not yet been paid to the Trustee because a Security Event has not occurred, reimbursements from the Trust Assets will be excluded. However, in accordance with the more detailed provisions of this Trustee Agreement, the Trustor may be entitled to a partial waiver of rights under the bank guarantee.

3. The bank guarantee must be concluded with a credit institution that is authorized to conduct guarantee business in Germany, must have a term of at least one year, must state as its purpose the securing of the Working-Time Account Credits to be secured pursuant to § 1 paragraph (1) of this Trustee Agreement and must exclude any objections and defenses in favor of the respective credit institution (bank) or the Trustor. The bank guarantee must contain a provision according to which the credit institution is obligated to pay the full guarantee amount to the Trustee even without a Security Event occurring if the Trustor fails to renew the bank guarantee for at least one year at the latest 30 calendar days before the expiry of the bank guarantee or to replace the bank guarantee with another corresponding bank guarantee within the meaning of this § 3a paragraph (3) or to transfer other assets within the meaning of § 3 of this Trustee Agreement in the amount of the full guarantee amount to the Trustee.

4. If, in addition to Working-Time Account Credits existing vis-à-vis the Trustor, Working-Time Account Credits existing vis-à-vis a Group Company are also included in the security under this Trustee Agreement, it must be possible, if the bank guarantee secures both the Working-Time Account Credits existing vis-à-vis the Trustor and the Working-Time Account Credits existing vis-à-vis the Group Company, for the bank guarantee to be utilized separately if only the Trustor or only the Group Company is affected by a Security Event. Otherwise, separate bank guarantees will be required, which on the one hand secure the Working-Time Account Credits existing vis-à-vis the Trustor and on the other hand secure the Working-Time Account Credits existing vis-à-vis the respective Group Company.

5. Insofar as the Trust Assets consist of both the bank guarantee and other assets, such as cash, the Trustee may demand the surrender of *pro rata* portion of the Trust Assets to the extent that the amount owed by the credit institution under the bank guarantee in the event of a Security Event and the value of other assets in the Trust Assets after the surrender of a *pro rata* portion of the Trust Assets is still not less than 110 percent of the total amount of the respective Working-Time Account Credits still to be secured pursuant to § 1 paragraph (1) of this Trustee Agreement plus the expected annual costs of the Trustee within the meaning of § 8 paragraph (2) of this Trustee Agreement.

6. The obligation of the Trustor to transfer assets to the Trustee pursuant to § 3 paragraph (1) of this Trustee Agreement will remain unaffected; however, if the Trust Assets consist primarily of the bank guarantee, the threshold of 110 percent of the total amount of the Working-Time Account Credits still to be secured in each case pursuant to § 1 paragraph (1) of this Trustee Agreement plus the expected annual costs of the Trustee within the meaning of § 8 paragraph (2) of this Trustee Agreement will apply instead of the threshold specified in § 3 paragraph (1) of this Trustee Agreement.

7. Subject to any deviating provisions in this Trustee Agreement, existing bank guarantees within the meaning of this § 3a may also be replaced in full by other bank guarantees within the meaning of this § 3a if the new bank guarantee, taking into account any other Trust Assets, still covers at least 110 percent of the scope of obligations pursuant to paragraph (5) existing at the relevant time.

8. The Trustee will be entitled vis-à-vis the Trustor and obligated vis-à-vis the Beneficiaries as third parties within the meaning of Section 328(1) BGB to assert the rights arising from the bank guarantee

upon the occurrence of a Security Event. The funds accruing to the Trustee from the bank guarantee will be part of the Trust Assets without the need for any further allocation.

§ 4 Genuine Contract in Favor of Third Parties; Security Trust

1. The Trustee will hold the Trust Assets not only as the administrative trustee of the Trustor on the basis of the provision in § 3 of this Trustee Agreement, but also as the security trustee of each Beneficiary in accordance with the more detailed provisions of this Trustee Agreement. The security trust relationship will be established by this Trustee Agreement, which in this respect constitutes a genuine contract in favor of third parties within the meaning of Section 328(1) BGB and exists independently of the administrative trust pursuant to § 3 of this Trustee Agreement. The security trust relationship will come into being immediately upon the conclusion of this Trustee Agreement and the first transfer of assets to the Trustee pursuant to § 3 paragraph (1) of this Trustee Agreement. It may be revoked or modified without the written consent of the respective Beneficiaries only in accordance with § 15 and § 16 of this Trustee Agreement.

2. In the case of a Security Event, each Beneficiary designated in § 1 paragraph (3) of this Trustee Agreement will be entitled to demand directly from the Trustee the fulfillment from the Trust Assets of their claims for remuneration recorded in the respective Working-Time Account at that point in time and for the payment of the employer's share in the total social security contribution attributable thereto in accordance with the more detailed provisions of § 6 of this Trustee Agreement.

3. The Trustee's obligation to make payment to the Beneficiaries in the case of a Security Event pursuant to paragraph (2) will be limited in total to the amount of Trust Assets within the meaning of this Trustee Agreement that are available at the time in question. The Trustee will have no further liability.

4. In the case of a Security Event, the Trustee will be obligated to first satisfy the claims of Beneficiaries referred to in paragraph (2) in accordance with the provisions of § 6 of this Trustee Agreement before it fulfills the Trustor's claims under this Agreement, including any retransfer or reversal claims of the Trustor due to unjust enrichment or on the basis of provisions of insolvency law.

5. For the parties, it is an essential contractual basis that the security trust relationship in favor of the Beneficiaries continues to exist until all claims for remuneration that are recorded in the Working-Time Accounts and secured under this Trustee Agreement have been fulfilled in full and the employer's share in the total social security contribution that is attributable thereto has been paid, or the Working-Time Account Credits have been secured by setting up another equivalent form of insolvency protection within the meaning of § 15 paragraph (2) of this Trustee Agreement, or the Trustee has used the Trust Assets in accordance with the provisions of this Trustee Agreement and no longer holds any Trust Assets. The security trust relationship will continue to exist in the case of a Security Event irrespective of whether the administrative trust relationship between the Trustor and the Trustee has expired. If this Trustee Agreement comes to an end with legal effect before all claims for remuneration recorded in the Working-Time Accounts have been fulfilled and the employer's share in the total social security contribution attributable thereto has been paid, paragraphs (1) to (4) and the provisions in § 15 of this Trustee Agreement will apply *mutatis mutandis* to any retransfer claim of the Trustor resulting from such termination or coming to an end.

§ 5 Data and Information Regarding Claims Arising From Working-Time Accounts

1. Upon conclusion of this Trustee Agreement and every six months thereafter, either the Trustee or Henkel KGaA (itself or through a service provider) will transfer to the Trustee a data record comprising all data and information which the Trustee requires in order to fulfil its obligations under

this Trustee Agreement and in particular for determining the Working-Time Account Credits to be secured and, separately, the employer's share in the total social security contribution contained therein. This data and information will include, in particular, a current list of Beneficiaries and the extent and maturity of the currently existing claims or Working-Time Account Credits of the individual Beneficiaries secured by this Trustee Agreement. Alternatively, the Trustee or Henkel KGaA, with the Trustee's consent, may also provide only the information required to determine the data and information specified in sentence 2 above. The data will be transmitted electronically. Instead of the regular transfer of the aforementioned data and information, it will also be sufficient to provide the Trustee with an opportunity to inspect the relevant catalog of data if this ensures that the Trustee has access to the currently required data and information in each case.

2. At the end of each quarter, the Trustee or a service provider commissioned by the Trustor in consent with the Trustee or a service provider commissioned by the Trustee will determine whether the amount of the bank guarantee or, if, instead of the bank guarantee, other assets are held by the Trustee as Trust Assets, the value of the Trust Assets (market value / fair value according to Section 253 paragraph (1) sentence 4 HGB or according to IFRS, insofar as these are relevant for the consolidated financial statements prepared by the Trustor or in which the Trustor is included), is less than 100 percent of the total amount of the Working-Time Account Credits to be secured in accordance with § 1 paragraph (1) of this Trustee Agreement. If the Trustee determines that there is a shortfall in cover, the Trustor will be requested to increase the bank guarantee or to provide the necessary additional allocation for the Trust Assets.

3. The Trustor undertakes to make any necessary additional allocation to the Trust Assets at the Trustee's request without undue delay. The provision in § 3 paragraph (1) of this Trustee Agreement will remain unaffected.

4. Insofar as, in the case of a Security Event, the Trustee requires further information and data, for example to pay taxes and social security contributions etc., in order to fulfill its obligations under this Trustee Agreement, the Trustor will be obligated to provide such information and data to the Trustee at its request without undue delay.

5. To the extent that the Trustor, Henkel KGaA or the Trustee are obligated to process data (within the meaning of point (2) of Article 4 GDPR) under this Trustee Agreement, they will each be entitled to commission a service provider to fulfill that obligation. In this case, the respective client of such a service provider must ensure that the obligations incumbent on it under this Trustee Agreement (including those under § 13 and § 14 of this Trustee Agreement) are fulfilled. The service providers of the Trustor, Henkel KGaA and the Trustee may be identical.

§ 6 Rights and Settlement in the Case of a Security Event

1. In the case of a Security Event, the Trustee will be obligated and entitled to use the Trust Assets in accordance with the provisions in the following paragraphs. The Trust Assets will also include all payments from a bank guarantee that the Trustee receives in the case of a Security Event. As soon as the Trustee becomes aware that a Security Event has occurred, it will be obligated and entitled to take the actions described in these paragraphs. The Trustor will be obligated to inform the Trustee immediately in writing about the occurrence of a Security Event. Should the Trustee learn of the occurrence of a Security Event in another way, it must ask the Trustee to confirm the occurrence of the Security Event. If the Trustor itself is uncertain about the occurrence of a Security Event, it will be obligated to ascertain in another way whether a Security Event has occurred.

2. The fulfillment of the individual claims recorded in the Working-Time Accounts and secured by this Trustee Agreement and to which the respective Beneficiaries are entitled in the case of a Security

Event, including the claim to the payment of the employer's share in the total social security contribution attributable thereto, will be governed by the following provisions:

Together with the information concerning the occurrence of a Security Event, the Trustor must provide the Trustee with a data record in accordance with § 5 paragraph (1) of this Trustee Agreement at the time of the occurrence of the Security Event (Cut-Off Date), on the basis of which the Trustee can determine the amount in which the individual Beneficiaries are entitled to claims against the Trustor or the Group Company secured by this Trustee Agreement as of the Cut-Off Date. For as long as the Trustor does not transfer the data to the Trustee, the Trustee must base its settlement actions on the most recent data record provided by the Trustor pursuant to § 5 paragraph (1) of this Trustee Agreement or made available to the Trustee for inspection. The Cut-Off Date for the Security Event

- within the meaning of III (3) a) of the preamble will be the date specified in the court order of the insolvency court;

- within the meaning of III (3) b) of the preamble will be the date on which the court order of the insolvency court is pronounced;

- within the meaning of III (3) c) and d) of the preamble will be the date communicated to the Trustee by the Trustor in writing.

3. In the case of a Security Event, the Trustee, possibly with the assistance of an external service provider or agent, will immediately segment the Trust Assets in such a way that, insofar as this Trustee Agreement secures not only Working-Time Account Credits existing vis-à-vis the Trustor but also Working-Time Account Credits existing vis-à-vis the Group Companies, the Trust Assets are first divided on a *pro rata* basis into the Working-Time Account Credits existing vis-à-vis the Trustor on the one hand and the Working-Time Account Credits existing vis-à-vis the respective Group Company on the other. The Trust Assets attributable to the Company, i.e. to the Trustee or the respective Group Company for which the Security Event has occurred, will be further segmented by allocating to each Beneficiary who has accrued Working-Time Account Credits that are secured by this Trustee Agreement and affected by the Security Event a partial amount of these Trust Assets as exclusive coverage for the respective claims. If the Trustee has not yet been notified of the occurrence of a Security Event pursuant to paragraph (2), a Beneficiary affected by the Security Event may request that the Trustee perform the aforementioned activities, but only if the Beneficiary can prove the occurrence of the Security Event to the Trustee by providing appropriate documents, and provided that the data and documents required for the settlement are available.

   Insofar as the Trust Assets attributable to the Working-Time Account Credits affected by the Security Event

   (a) are sufficient to satisfy all claims for remuneration which are secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the case of a Security Event, as well as the employer's share in the total social security contribution attributable thereto, each coverage amount will correspond to the respective determined value of the individual claim, including the employer's share in the total social security contribution attributable thereto;

   (b) is not sufficient to cover all claims for remuneration which are secured by this Trustee Agreement and to which the affected Beneficiaries are entitled in the case of a Security Event, as well as the employer's share in the total social security contribution attributable thereto, the assets will be allocated to the individual claims on the basis of claim volume, taking into account the employer's share in the total social security contribution attributable to the claims.

   In the cases described in point (a), the coverage amount attributable to the respective Beneficiary concerned will not be increased by any income that results from the Trust Assets (or from the proceeds

of the Trust Assets after their liquidation pursuant to paragraph (4)) after the occurrence of a Security Event. In contrast, in the cases described in point (b), the coverage amount attributable to the respective Beneficiary concerned will be increased by the share of the income resulting from the Trust Assets (or from the proceeds of the Trust Assets after their liquidation pursuant to paragraph (4)) after the occurrence of a Security Event that corresponds to the share of their coverage amounts in the Trust Assets, but at most up to the amount of their Working-Time Account Credit existing at the time of occurrence of the Security Event.

4. The Trustee will immediately fully liquidate the Trust Assets allocated to the Working-Time Account Credits affected by the Security Event (the Trustee may choose whether the Trust Assets are to be liquidated before or after the segmentation described in paragraph 3). Insofar as claims and rights arising from a bank guarantee form part of the Trust Assets, the Trustee will demand all payments due under the bank guarantee without delay. At the request of the respective affected Beneficiaries having a claim under the above provisions, the Trustee will use the proceeds to pay the statutory income tax applicable to the respective coverage amount within the meaning of paragraph (3) and the social security contributions (insofar as such are payable for the Beneficiary concerned) to the respective competent tax office or to the respective competent collecting agency and immediately pay the coverage amount reduced by the aforementioned items to the individual Beneficiaries.

5. Each affected Beneficiary designated in § 1 paragraph (3) of this Trustee Agreement may, subject to the provision in paragraph (3) sentence 3 of this § 6, require the Trustee to take the actions described in the above paragraphs insofar as they concern said Beneficiary.

6. The respective Beneficiaries affected will not be entitled, or the Trustee will not be obligated, to use more than the coverage amount allocated in each case in accordance with paragraph (3) to fulfill the claims of the respective Beneficiary. The Trustee will be entitled to take the actions specified in paragraph (3) even without being requested to do so by the respective Beneficiaries.

7. The Beneficiaries concerned will not be entitled to issue instructions to the Trustee with regard to the manner in which the Trust Assets are realized and with regard to the disbursement of the Working-Time Account Credits. If a Beneficiary fails to take the necessary action to enable the Trustee to fulfill its obligations with respect to this Beneficiary, the Trustee will be entitled to refuse performance until the required action is taken.

8. The assumption of the costs of the processing work will be governed by the provisions of § 8 paragraph (3) of this Trustee Agreement. If, in the case of a Security Event, the Trustee has performed the settlement activities pursuant to paragraph (2) and 3, it will be entitled to satisfy a claim for remuneration to which it is entitled pursuant to the provisions of § 8 paragraph (3) of this Trustee Agreement. The Trustee will be entitled to use one or more suitable service providers or agents to fulfill its obligations in the case of a Security Event. Any costs that arise through the utilization of an agent will be paid by the Trustee from its remuneration for the settlement in the case of a Security Event pursuant to § 8 paragraph (3) of this Trustee Agreement. If, upon the occurrence of a Security Event, the Trustee does not have all of the Trust Assets attributable to the Working-Time Account Credits affected by the Security Event available to it due to legal or factual circumstances, the Trustee will be obligated to take the necessary measures to ensure that they become available. Any costs incurred in this context will be charged to the individual coverage amount on a *pro rata* basis.

9. Insofar as, after the Trustee has performed the actions described in paragraphs (3) and (4) and therefore fulfilled all claims of the affected Beneficiaries, all obligations toward the tax authorities and toward the collecting agencies for social security contributions have been fulfilled and its claim to remuneration has been satisfied in accordance with § 8 paragraph (3) of this Trustee Agreement, *pro*

rata Trust Assets attributable to the Working-Time Account Credits affected by the Security Event are still available, the Trustee will transfer those assets back to the Trustor.

10. Insofar as a Security Event occurs only in the case of the Trustor or only in the case of one Group Company, only the Beneficiaries entitled to Working-Time Account Credits vis-à-vis the company affected by the Security Event can assert the rights under this § 6 of the Trustee Agreement. The Trustee Agreement will otherwise be continued with the Trust Assets attributable to the Working-Time Account Credits not affected by the Security Event in accordance with the provisions applicable before the occurrence of the Security Event.

11. As long as and to the extent that the Company is not originally liable for Working-Time Account Credits, but is liable only due to its Assumption of Obligations, the occurrence of a Security Event will trigger the following legal consequences for the Company only (i.e. without a Security Event also occurring in the case of Henkel KGaA):

    (a) The Trust Assets will be divided into two parts, namely the part existing for obligations arising from Working-Time Account Credits of HAT Employees for which the Company is originally liable ("**Trust Assets Share 1**") and the part existing for obligations arising from Working-Time Account Credits of HAT employees for which the Company is liable only due to the Assumption of Obligations ("**Trust Assets Share 2**").

    (b) The provisions of § 6 paragraph (1) to 10, § 7 of this Trustee Agreement will apply with regard to Trust Assets Share 1.

    (c) As from the occurrence of a Security Event exclusively in the case of the Company (i.e. without a Security Event also occurring in the case of Henkel KGaA), Trust Assets Share 2 will serve exclusively to secure the claims with respect to HAT Employees for whose claims arising from Working-Time Account Credits Henkel KGaA is originally liable at that point in time. With regard to Trust Assets Share 2, the Trustee will be obligated to hold the Trust Assets in accordance with this Trustee Agreement in favor of Henkel KGaA as though Henkel KGaA had entered into the present Trustee Agreement in place of the Company. With regard to Trust Assets Share 2, Henkel KGaA will be entitled to all rights and obligations under this Trustee Agreement that were previously due to the Company.

§ 7 Trustee's Authority to Make Deposits

1. In the case of a Security Event, the Trustee, to the extent that the deposit requirements of Section 372 BGB have been met, will be entitled to release itself from its obligations under this Trustee Agreement toward the Beneficiaries affected by the Security Event and the Trustor, by realizing the Trust Assets held by it on the basis of this Trustee Agreement, and attributable to the Working-Time Account Credits affected by the Security Event, in accordance with the provisions of this Trustee Agreement, and to deposit the proceeds, less its claims for costs and remuneration, in favor of the affected Beneficiaries designated in § 1 paragraph (3) of this Trustee Agreement, of the Trustor, of the tax offices responsible for collecting the income tax on the claims for remuneration which are recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the case of a Security Event, as well as of the collecting agencies responsible for collecting the corresponding social security contributions at the local court in whose jurisdiction the registered office of the Trustor is

located, with the Trustee waiving the right of withdrawal in the process. The costs of the deposit will be charged in each case to the Trust Assets.

2. The Trustee will also have authority to make deposits for the purpose of releasing itself from its liabilities under this Trustee Agreement if this Trustee Agreement is terminated without a Security Event occurring and a case per § 15 paragraph (5) of this Trustee Agreement exists. The costs of the deposit will be covered by the Trust Assets.

§ 8 Trustee's Remuneration

1. The Trustee will act free of charge.

2. The Trustee will be entitled to invoice the Trustor for the expenses incurred if the Trustee acts on behalf of the Trustor within the framework of this Trustee Agreement, in particular account and custody fees charged by the account or custody bank, securities commissions, postage and the like. The same will apply to the costs of any asset manager commissioned pursuant to § 3 paragraph (2) of this Trustee Agreement and the costs of any commissioned service providers pursuant to § 3 paragraph (8) of this Trustee Agreement. Insofar as the Trustor is in default with the payment of these costs, the Trustee will be entitled to withdraw the costs from the Trust Assets.

3. The Trustee will be entitled to cover the costs incurred by the Trustee in connection with the settlement activities pursuant to § 6 of this Trustee Agreement (including the costs for the utilization of any service providers acting in the course of the settlement), to withdraw these amounts from the Trust Assets attributable to the Working-Time Account Credits affected by the Security Event, provided that the Trustor has not provided any separate amounts to cover the costs.

§ 9 Audits

1. The Trustor is entitled to review the management, investment and general use of the Trust Assets as well as the fulfillment of the Trustee's other tasks within the framework of this Trustee Agreement at any time on the basis of the Trustee's documents. The Trustee will also be obligated to provide the Trustor with information without limitation in this regard.

2. The Trustor may also employ third parties, in particular auditors, tax advisors, attorneys or other experts, at its own expense, to conduct an audit pursuant to paragraph (1).

3. Additional costs and additional internal expenses incurred by the Trustee due to audits in accordance with paragraph (1) and paragraph (2) will be reimbursed by the Trustor.

§ 10 Power of Attorney

The Trustor will authorize the Trustee to represent it toward authorities, social security institutions and other pension providers within the framework of this Trustee Agreement. The Trustee may grant a sub-power of attorney to a third party insofar as the third party acts as a suitable agent of the Trustee under this Trustee Agreement. The Trustee or the third party will make use of the power of attorney or the sub-power of attorney only insofar as this is necessary for the fulfillment of their assumed obligations under this Trustee Agreement. Insofar as Working-Time Account Credits existing vis-à-vis Group Companies are secured by this Trustee Agreement, the Trustor will ensure that the Trustee is also entitled to represent the relevant Group Company,

insofar as this is necessary for the fulfillment of the security purpose of this Trustee Agreement within the meaning of this § 10.

§ 11 Liability of the Trustee

1. To the extent legally possible, the Trustee will be liable to the Trustor and, after the occurrence of a Security Event, also to the Beneficiaries only for intentional and grossly negligent fault on the part of its executive bodies or third parties which it uses to fulfill its obligations under the Trustee Agreement. There will be no duties of care with regard to third parties.

2. The standard of liability will be the diligence of a prudent business professional.

3. The Trustee will not be liable for any loss resulting from defective preliminary services provided by the Trustor or any third party commissioned by the Trustor, in particular the transmission of incorrect data and information (which, for example, leads to an unjustified reimbursement in accordance with § 3 paragraph 6 of this Trustee Agreement).

4. The parties agree that the Trustee will not and cannot assume any liability for the investment performance of the Trust Assets and the degree to which the Trust Assets cover the obligations arising from Working-Time Account Credits.

5. The Trustor hereby indemnifies the Trustee and its corporate bodies against any claim by third parties and Beneficiaries who assert claims against the Trustee and its corporate bodies in connection with the execution of this Trustee Agreement, unless the claim by the third party or the Beneficiary is based on a grossly negligent or intentional act by the respective corporate body or its employees. The indemnification of the Trustee against claims by the Beneficiaries in accordance with sentence 1 will not include the claims against the Trustee for the fulfillment of its obligations as provided for in § 6 of this Trustee Agreement. Amendments to this indemnification may be made only with effect for the future and will require the approval of the Trustee's corporate bodies.

§ 12 Transfer of Business and Expiry of the Obligation to Secure Certain Working-Time Account Credits against Insolvency

1. If, prior to the occurrence of a Security Event, a business or part of a business is transferred by legal transaction from the Trustor or a Group Company to another owner within the meaning of Section 613a BGB (regardless of whether this is as a result of an individual transfer of rights or measures under the UmwG) and the Trustor or the Group Company is therefore no longer liable for the obligations arising from the Working-Time Account Credits of the Beneficiaries transferring with the business to the new owner, the Trustor may demand from the Trustee that the part of the Trust Assets covering the obligations arising from Working-Time Account Credits be transferred to the new business owner in order to establish a form of insolvency security equivalent to the security previously provided by this Trustee Agreement within the meaning of § 15 paragraph (2) of this Trustee Agreement for the obligations arising from Working-Time Account Credits transferred to the new business owner. The part of the Trust Assets to be provided by the Trustee corresponds to the percentage of the share of the Working-Time Account Credits attributable to Beneficiaries who transfer to the new owner in the total volume of all Working-Time Account Credits secured by this Trustee Agreement, but at the most the nominal value of the Working-Time Account Credits attributable to Beneficiaries that transfer to the new owner. If, in the event of a transfer of business, the new owner of the business or part of the business is a company affiliated with the Trustor within the meaning of Section 15 AktG, the Trustor will be obligated to demand from the Trustee the provision of Trust Assets for the establishment of an equivalent form of insolvency security, pursuant to this paragraph 1, unless the Trustor has already

established such an equivalent form of insolvency security with its own resources and can therefore demand a *pro rata* reimbursement from the Trust Assets in accordance with paragraph 2.

2. Insofar as the Trustor transfers assets to the new business owner that are used by the new business owner to establish a form of insolvency security equivalent to that previously provided by this Trustee Agreement within the meaning of § 15 paragraph (2) of this Trustee Agreement for the Working-Time Account Credits transferring to the new business owner, the Trustor may demand from the Trustee reimbursement of the corresponding amount, but not more than the transfer of the part of the Trust Assets covering the obligations arising from Working-Time Account Credits transferring to the new business owner. The Trustor may demand that the Trustee declare a waiver with regard to the amount of the guarantee amount to the extent that, as a result of the transfer of business within the meaning of § 613a BGB or an event under the UmwG, obligations arising from Working-Time Account Credits secured by this Trustee Agreement have been transferred to a new business owner, provided that the Trustee has previously provided corresponding other assets in accordance with sentence 1.

3. A prerequisite for any transfer of Trust Assets to be made by the Trustee in accordance with the above provisions is that the new business owner has proven to the Trustor or the Trustee that the equivalent form of insolvency security referred to in paragraph (1) and 2 has been or will have been established with the transfer of the assets and that the Working-Time Account Credits to be secured by this Trustee Agreement and still existing vis-à-vis the Trustor or a Group Company are secured to a sufficient extent pursuant to § 3 paragraph (1) of this Trustee Agreement. The relevant time for this determination is the time of the intended asset transfer. The equivalence of the security and the amount to be transferred must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or from a qualified attorney. In the event of a transfer of business between affiliated companies and a continued uniform securing by the Trustee, the written confirmation of the statutory auditor auditing the annual financial statements of the Trustor or a qualified attorney will be replaced by another proof of the transfer of business operation and the amount to be transferred that the parties consider appropriate. There is no obligation on the Trustee to perform its own audit. Related costs will be borne by the Trustor.

4. The provisions in § 3a paragraph (2) and (5) of this Trustee Agreement will apply *mutatis mutandis*.

§ 13 Confidentiality

1. The Company and Trustee undertake to treat

   - all documents, information and data that are not publicly available, are confidential or are owned by the other party (including accounting documents, contracts, analyses, compilations, forecasts, investigations and other financial data, including in the form of disks, CD-ROMs or other storage devices) that are made available to or become known to them by the other party on the basis of this Trustee Agreement or in connection with its preparation or execution, and

   - the text of this Trustee Agreement

   (hereinafter collectively referred to as the "**Confidential Information**")

   as strictly confidential for an unlimited period (and consequently also beyond the term of this Trustee Agreement), to only use the above within the scope of the contractual relationship and not to pass it on to third parties without the prior approval of the other party.

2. Prior consent for the disclosure of Confidential Information will not be required to the extent that the Trustor or the Trustee discloses confidential information to service providers or consultants for whom

access to the Confidential Information is necessary for the performance of their mandate for a party and who have been informed by the party concerned about the confidentiality of the transaction.

3. The right to disclose Confidential Information for the fulfillment of legal or contractual obligations will remain unaffected.

4. The Trustor and the Trustee will inform the other party without delay if they become aware of or if they have reasonable grounds to believe that Confidential Information has been disclosed to an unauthorized person**.**

§ 14 Data Protection

1. Insofar as personal data (in the broad sense of Art. 4 no. 2 GDPR) is processed by the parties as part of the implementation of this Trustee Agreement, the provisions of the GDPR and, where relevant, the German Data Protection Act must be observed.

2. The parties agree that in the event of the Security Event, the Trustee may independently decide on the purpose and means of processing personal data for the fulfillment of its obligations under this Trustee Agreement and, in this regard, is the independent sole controller within the meaning of Art. 4 no. 7 GDPR.

3. The Trustor, Henkel KGaA and the Trustee undertake to take appropriate measures in the processing (within the meaning of Art. 4 no. 2 GDPR) of personal data of the Beneficiaries.

§ 15 Term and Termination

1. The validity of this Trustee Agreement is subject to the condition precedent within the meaning of section 158 para. 1 BGB of (i) conclusion of the Hive-Down Agreement and (ii) approval of the general meeting of the Henkel KGaA and the shareholders' meeting of the Company to the Hive-Down Agreement. This Trustee Agreement will be concluded for an indefinite period of time. The parties agree that the first-time transfer of Trust Assets will take place only after the HAT Hive-Down becomes effective. Until the occurrence of a Security Event, this Trustee Agreement may be terminated by the Company with a notice period of three months to the end of the year or otherwise for good cause without notice by the Company or the Trustee. Good cause will be deemed to exist in particular if the Trustee breaches its obligations under this Agreement despite prior warning. The occurrence of a Security Event or the occurrence of a delay event will not constitute good cause.

2. The Trustee Agreement may be terminated at any time by mutual agreement between the Trustee and the Trustor. Likewise, until the occurrence of a Security Event, the Trustee or Trustor may terminate the Trustee Agreement with a notice period of three months to the end of each calendar year. However, both the mutual termination and any termination pursuant to sentence 2 will be permissible and effective only if an at least equivalent form of insolvency security is ensured. "**Equivalent form of insolvency security**" means security against the insolvency of the Trustor or the Group Company which safeguards the financial interests of the Beneficiaries to an extent economically comparable to that provided by the security provided by this Trustee Agreement and which complies at all times with the requirements of Section 8a AltTZG in terms of its legal structure and practical application. The equivalence of the security must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or a qualified attorney, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 AktG on the basis of a contractual fiduciary relationship that is comparable to this Trustee Agreement and the Trustor proves this. Where confirmation of equivalence is required, it will be sufficient if the

confirmation of equivalence relates to the date on which the confirmation is issued. The costs of the confirmation will be borne by the Trustor. There is no obligation on the Trustee to perform its own audit. Upon termination of this Trustee Agreement by one of the parties, the respective other party will be obligated to take any actions incumbent upon it in order to ensure an equivalent form of insolvency security.

3. In all other respects, this Trustee Agreement may be terminated by the Trustor or by the Trustee only for good cause. The occurrence of a Security Event will not constitute good cause. Furthermore, this Trustee Agreement may be terminated by either party if there are no longer any Working-Time Account Credits of Beneficiaries secured by this Trustee Agreement.

4. Upon termination of this Trustee Agreement pursuant to paragraph (3), the Trustee will transfer any remaining Trust Assets to a third party to be designated by the Trustor in writing, provided that this third party enters into an agreement with the Trustor in favor of the Beneficiaries that constitutes at least an equivalent form of insolvency security for the Working-Time Account Credits. In this case also, the equivalence of the security must be proven by written confirmation from the auditor auditing the annual financial statements of the Trustor or a qualified attorney, unless the claims continue to be secured by the Trustee for a company affiliated with the Trustor within the meaning of Section 15 AktG on the basis of a contractual fiduciary relationship that is comparable to this Trustee Agreement and the Trustor proves this. Where confirmation of equivalence is required, it will be sufficient if the confirmation of equivalence relates to the date on which the confirmation is issued. The costs of the confirmation will be borne by the Trustor. There is no obligation on the Trustee to perform its own audit.

5. If the conditions for a transfer of the trust assets pursuant to paragraph (4) are not fulfilled within 90 calendar days after the Trustee has requested the Trustor to appoint a third party in accordance with paragraph 4, the Trustee will be entitled, if the conditions of § 372 BGB are met, to register the Trust Assets with the District Court in the jurisdiction of the Trustor's registered office in favor of the Trustor, of all entitled parties, of the tax offices responsible for collecting income tax on the claims recorded in the Working-Time Accounts and to which the respective entitled parties are entitled in the case of a Security Event, and of the collecting agencies responsible for collecting the corresponding social security contributions, with discharging effect. If it is necessary to realize the Trust Assets in order to deposit them, the Trustee will be entitled to do so. Any resulting costs will be charged to the Trust Assets. If the requirements of Section 372 BGB are not met, the Trustee will be obligated to continue to fulfill its obligations under this Trustee Agreement despite the termination of the Trustee Agreement until the requirements pursuant to paragraph (4) have been met. The provisions regarding the bearing of costs in this Trustee Agreement will continue to apply in that respect.

6. Upon termination of this Trustee Agreement in accordance with paragraph (2) or (3), the Trustor may demand a retransfer of Trust Assets only if and to the extent that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the case of a Security Event (including claims for payment of the employer's share in the total social security contribution) are fulfilled in full or these claims are secured by the establishment of another, at least equivalent form of insolvency security. The Trustor must confirm in writing to the Trustee that all claims recorded in the Working-Time Accounts and to which the respective Beneficiaries are entitled in the case of a Security Event (including claims to payment of the employer's share in the total social security contribution) have been fulfilled in full, unless the complete fulfillment cannot be determined from the data available to the Trustee. The Trustor must prove the establishment of another equivalent form of insolvency security; paragraph (2) sentences 4 et seq. will apply *mutatis mutandis*.

7. Should this Trustee Agreement be terminated after the occurrence of a Security Event, the Trustee is required to continue fulfilling the tasks and obligations pursuant to § 4 and § 6 of this Trustee

Agreement until such tasks and obligations are assumed by the third party to be appointed by the Trustor in accordance with the provisions in paragraph 4.

§ 16 Amendments to the Agreement

1. The Trustor will be entitled to exclude Working-Time Account Credits that arise only after a date to be determined by the Trustor that is not in the past, in whole or in part from the scope of this Trustee Agreement, by unilateral written declaration to the Trustee and the affected Beneficiaries. A declaration to the Beneficiaries will only be required if Working-Time Account Credits of the Beneficiaries concerned are already secured by this Trustee Agreement. Any Working-Time Account Credits that have been created or built up by this Cut-Off Date will remain unaffected and will continue to be secured by this Trustee Agreement if the Trustor makes use of the right specified in sentence 1.

2. Amendments to the Agreement which merely involve changes to technical processes or fill gaps will be made through consultation between the Trustor and the Trustee, safeguarding the security interest of the Beneficiaries, without the consent of the Beneficiaries being necessary. This will also apply to amendments to the Agreement that serve to establish another, at least equivalent, form of insolvency security for the Working-Time Account Credits (even if the previous insolvency security is withdrawn). Sentence 1 will also apply to amendments to the Investment Guidelines, change of asset manager (pursuant to § 3 paragraph (2) of this Trustee Agreement) and amendments to the wording of the Agreement which merely clarify the common will of the Trustor and the Trustee upon conclusion of this Trustee Agreement.

3. Insofar as an amendment to this Trustee Agreement is necessary due to statutory or supervisory requirements or due to amended or new case-law, the Trustor and the Trustee will jointly amend the Trustee Agreement *mutatis mutandis*, safeguarding the security interest of the Beneficiaries, without their consent being necessary.

4. Amendments to this Trustee Agreement that are merely legally or economically beneficial to the Beneficiaries will not require their consent.

5. In all other respects, the Trustee Agreement may only be amended with the written consent of the Beneficiaries designated in § 1 paragraph (3) of this Trustee Agreement.

§ 17 Final Provisions

1. Claims under this Trustee Agreement may not be assigned, mortgaged, pledged or otherwise transferred to third parties. Any assignments, mortgages, pledges or transfers that are nevertheless carried out will be invalid vis-à-vis the Trustee.

2. The exclusive place of jurisdiction for all disputes arising from this Trustee Agreement will be Düsseldorf, to the extent permitted by law. The law of the Federal Republic of Germany will apply.

3. There are no verbal subsidiary agreements to this Trustee Agreement. Amendments and supplements to this Trustee Agreement, including this written form requirement, must be made in writing in order to be valid, unless stricter formal requirements exist under mandatory statutory provisions.

4. Should one or more provisions of this Trustee Agreement be or become invalid in whole or in part, this will not affect the validity of the remaining provisions. The Trustor and the Trustee will be obligated to replace an invalid provision with a provision that most closely reflects the intended

economic purpose of the invalid provision. The same will apply with respect to any gaps in the Agreement.

The following Annex forms an integral part of this Trustee Agreement:

- Investment Guidelines for the Trust Assets

This Trustee Agreement is made up in three originals. The following will each receive an original:

- The Trustor
- The Trustee
- Henkel KGaA

Investment Guidelines for Trust Assets

At present, no individual investment concept is planned, since securing of the Working-Time Account Credits is to be procured via bank guarantees and any costs are to be covered by cash or money market funds available in the Trust Assets, insofar as the costs are not assumed by the Trustor.

Annex 34(5) – Agreed Trusteeship in Respect of HAT External Pension Commitments

Agreed Trusteeship in Respect of HAT External Pension Commitments Between Henkel KGaA and HATCo

between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares (*Kommanditgesellschaft auf Aktien*) with its business address at Henkelstrasse 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724 ("**Henkel KGaA**"),

and

2. **Henkel Adhesive Technologies GmbH**, a German limited liability company (*Gesellschaft mit beschränkter Haftung*) with its business address at Henkelstrasse 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 91827 ("**HATCo**")

Annex 34(5) – Agreed Trusteeship in Respect of HAT External Pension Commitments

Preamble

(1) The operating activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the HAT business unit as defined below and the associated assets and liabilities of Henkel KGaA are to be transferred to HATCo as the acquiring legal entity by way of a hive-down for absorption pursuant to Section 123 paragraph 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (the "**Hive-Down**," the joint contractual agreement in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, UmwStG). The HAT business unit to be hived down according to the more detailed specification of the Hive-Down Agreement is referred to hereinafter as "**HAT Business Unit**". The Hive-Down will become effective upon entry in the commercial register of Henkel KGaA ("**Closing Date**") but will apply with retroactive economic effect from January 1, 2026, 00:00 hours ("**Hive-Down Effective Date**"). Immediately after the Hive-Down, the HAT Business Unit will be temporarily leased back to Henkel KGaA as part of a business lease within the meaning of Section 292 paragraph 1 no. 3 of the German Stock Corporation Act (*Aktiengesetz*, AktG).

(2) As a result of the Hive-Down, the employment relationships of active employees of the business unit will be transferred, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**") and according to the more detailed specification of the Hive-Down Agreement, to HATCo ("**HAT Transfer of Business**"; the employees transferring as part of the HAT Transfer of Business are referred to as the "**Transferring HAT Employees**"). Transferring HAT Employees who validly object to the transfer of their employment relationship to HATCo pursuant to Section 613a paragraph 6 BGB are herein referred to as ("**Objecting HAT Employees**"). This will also include the Pension Commitments of Henkel KGaA within the meaning of the German Company Pensions Improvement Act (*Gesetz zur Verbesserung der betrieblichen Altersversorgung*, BetrAVG). Henkel KGaA will engage an external pension provider to handle part of the Pension Commitments in the form of pension scheme, pension fund and direct insurance commitments ("**External Pension Commitments**"). Insofar as External Pension Commitments exist in respect of the Transferring HAT Employees and Objecting HAT Employees, Henkel KGaA and HATCo establish in § 34(5) of the Hive-Down Agreement an Agreed Trusteeship under the further terms of this Agreement in relation to the relevant legal positions of Henkel KGaA in respect of the

external pension providers listed in Annex 18(5).a (collectively the "**External Pension Providers**"; individually in each case an "**External Pension Provider**").

(3) With regard to the further structure of the rights and obligations in relation to this trust relationship, Henkel KGaA and HATCo (Henkel KGaA and HATCo each referred to individually as a "**Contracting Party**" and collectively as the "**Contracting Parties**") hereby conclude the following "**Agreement**":

Annex 34(5) – Agreed Trusteeship in Respect of HAT External Pension Commitments

§ 1
Trust Relationship

(1) The object of this Agreement between Henkel KGaA and HATCo ("**Contracting Parties**") are,

(a) pursuant to § 34(5) of the Hive-Down Agreement, all legal positions of Henkel KGaA in respect of the External Pension Providers in relation to the External Pension Commitments *vis-à-vis* Transferring HAT Employees and Objecting HAT Employees, and

(b) the new legal positions established pursuant to § 1(3) of this Agreement that are included in this trust relationship in respect of External Pension Commitments

(all existing and new External Pension Commitments covered by this Agreement are referred to as the "**HAT External Pension Commitments**", and the legal positions of Henkel KGaA in respect of the External Pension Commitments are referred to collectively as the "**Legal Positions in Respect of the HAT External Pension Commitments**").

(2) Henkel KGaA undertakes, with effect from the Closing Date and with economic effect as of the Hive-Down Effective Date, to hold in trust the Legal Positions in Respect of the HAT External Pension Commitments within the framework of the statutory provisions exclusively for, in the sole interest of, for the account of and in the name of HATCo. In particular, Henkel KGaA will not have the right to transfer, assign, pledge, encumber, surrender or otherwise dispose of the Legal Positions in Respect of the HAT External Pension Commitments without the prior consent of HATCo.

(3) HATCo will be entitled at any time, by way of written notification to Henkel KGaA, to extend the trust relationship established under this Agreement to include additional legal positions in respect of Pension Commitments that are made through a pension scheme, pension fund and/or direct insurance commitments via an External Pension Provider or other pension provider and are attributable to the HAT Business Unit ("**Additional Pension Commitments**"). This applies in particular to legal positions in respect of Additional Pension Commitments that are accrued for the benefit of employees who were hired after the Closing Date and who receive pension scheme, pension fund and/or direct insurance commitments (collectively with the Transferring HAT Employees within the meaning of § 34(1) of the Hive-Down Agreement and the Objecting HAT Employees, the "**Entitled Beneficiaries**"). All such additional legal positions in respect of the Additional Pension Commitments will be considered to be legal positions in

respect of the External Pension Commitments within the meaning of this trust relationship as from the time of instruction by HATCo.

(4) The Contracting Parties agree that HATCo, during the course of the fiduciary management by Henkel KGaA, will have the same economic rights as a holder of full rights in relation to the Legal Positions in Respect of the HAT External Pension Commitments, and that Henkel KGaA will not be granted, even partially, the status of economic owner. The Legal Positions in Respect of the HAT External Pension Commitments will be fully attributable to HATCo for tax purposes.

§ 2
Rights and Obligations of Henkel KGaA

(1) Henkel KGaA will be obligated to comply with all instructions of HATCo in relation to the Legal Positions in Respect of the HAT External Pension Commitments and to provide HATCo upon request with all information related to the Legal Positions in Respect of the HAT External Pension Commitments. If no instruction is given despite a request for instruction or if – in exceptional circumstances – it is no longer possible to obtain instruction in good time, Henkel KGaA will be entitled to make a decision about the matter in question itself using its due professional discretion. It must inform HATCo immediately of such independent action. In all other respects, Section 665 BGB will apply *mutatis mutandis*.

(2) Henkel KGaA must apply the due diligence of a properly acting trustee when exercising and performing all rights and obligations and must act in the interest of HATCo.

(3) Henkel KGaA will be obligated to fulfill and comply with all statutory and contractual obligations that exist in connection with the HAT External Pension Commitments in respect of the Entitled Beneficiaries or the External Pension Provider. In particular, Henkel KGaA will continue to pay the insurance premiums and contributions in respect of the HAT External Pension Commitments to the External Pension Provider and will do so such that the Legal Positions in Respect of the HAT External Pension Commitments can be put to best economic use.

(4) Henkel KGaA will be obligated and entitled to enforce the Legal Positions in Respect of the HAT External Pension Commitments only if HATCo has given an express instruction to this effect or has given its consent. The express instruction to enforce the Legal Positions in Respect of the HAT External Pension Commitments may also be issued to Henkel KGaA in general and in advance. Henkel KGaA must enforce the Legal Positions in Respect of the HAT External Pension Commitments in the best

interest of and for the account of HATCo and according to its instructions. In so doing, it must inform HATCo of all material aspects of the enforcement and – where necessary – request HATCo to issue an instruction or grant its consent. If Henkel KGaA believes that legal action is necessary, it must first inform HATCo and must not take any action without its consent.

(5) Any payments that Henkel KGaA receives in connection with the Legal Positions in Respect of the HAT External Pension Commitments and that are economically due to Henkel KGaA rather than the Entitled Beneficiaries owing to Henkel KGaA's position as policy holder or fund company will be payable exclusively to HATCo in the relationship between the Contracting Parties.

§ 3
Rights and Obligations of HATCo

(1) HATCo has the exclusive right to use and exploit the Legal Positions in Respect of the HAT External Pension Commitments in any legally and contractually permitted manner.

(2) HATCo will be obligated to comply with all contractual and statutory provisions in relation to the Legal Positions in Respect of the HAT External Pension Commitments when exercising its rights and carrying out its obligations under this Agreement, and in particular also when issuing instructions.

(3) HATCo will be obligated to support Henkel KGaA with the fulfillment of all statutory or contractual obligations arising from the HAT External Pension Commitments in respect of the Entitled Beneficiaries or the External Pension Provider. During the term of this Agreement, HATCo will reimburse Henkel KGaA for all insurance premiums and contributions that Henkel KGaA has paid to the External Pension Provider in respect of the HAT External Pension Commitments.

(4) Insofar as the Entitled Beneficiaries demand the provision of the benefits promised under the HAT External Pension Commitments directly from Henkel KGaA, HATCo will be obligated to indemnify Henkel KGaA against any claims.

(5) HATCo will be entitled to request from Henkel KGaA at any time the termination of any activities of Henkel KGaA in relation to the Legal Positions in Respect of the HAT External Pension Commitments and/or to initiate the establishment/transfer of the Legal Positions in Respect of the HAT External Pension Commitments, provided that this complies with statutory or contractual provisions.

§ 4
Costs

(1) Henkel KGaA will be reimbursed by HATCo for all costs and expenses incurred by Henkel KGaA in connection with the proper fulfillment of its obligations under this Agreement. HATCo must indemnify Henkel KGaA against all liabilities that Henkel KGaA incurs in the course of the proper performance of this Agreement. Henkel KGaA will be entitled to demand reasonable advance payments from HATCo to cover the costs and expenses incurred by Henkel KGaA.

(2) At regular intervals, at least once a year as a minimum, Henkel KGaA will provide HATCo with a statement of all costs incurred by Henkel KGaA in the course of the performance of its obligations under this Agreement. Following receipt of the statement, HATCo will be obligated to settle within 30 (thirty) days the amount due via the clearing account of HATCo, which is managed within the scope of the Group-internal cash management system at Henkel KGaA, or by making a payment into an account to be specified by Henkel KGaA. All settlement payments must be made without deduction of current or future taxes.

§ 5
Term, Termination and Other Provisions

(1) This Agreement will enter into effect on the Closing Date of the Hive-Down Agreement and with retroactive economic effect as of the Hive-Down Effective Date and is concluded for an indefinite period of time.

(2) The Agreement may be terminated by either Contracting Party in writing with six months' notice (*ordentliche Kündigung*) to the end of the month without giving reasons.

(3) The right to terminate without notice for good cause (*fristlose Kündigung aus wichtigem Grund*) by written declaration to the other Contracting Party will remain unaffected.

(4) When this Agreement ends, all rights and obligations of the Contracting Parties under this Agreement will cease unless expressly agreed otherwise between the Contracting Parties. At the time when the Agreement comes to an end, the Legal Positions in Respect of the HAT External Pension Commitments will be transferred to HATCo insofar as this is necessary and if the Contracting Parties and, where necessary, the respective Entitled Beneficiary have agreed to such a transfer. The Contracting Parties will take the necessary steps to facilitate the transfer. If the transfer requires the consent of the External Pension Provider or a mutual agreement, the Contracting Parties will obtain

such consent and/or conclude such agreement. If a transfer is not possible, for instance due to the absence of consent, or is otherwise not reasonably feasible taking into account the interests of the Contracting Parties, Henkel KGaA will ensure that HATCo is placed in the same position as if a corresponding agreement had been concluded, namely by working toward the attainment of policyholder status and fund company status.

(5) Insofar as terms are not separately defined in this Agreement, they will have the meaning ascribed to them within the framework of the Hive-Down Agreement.

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Annex 35(1) – HAT Litigation and Legal Proceedings

Case number according to the Henkel KGaA contract database "LCM eFiles":

No.	eFile-Number	Country
1.	58120/2025	Germany
2.	58124/2025	Germany
3.	58125/2025	China
4.	58126/2025	China
5.	58127/2025	China
6.	58128/2025	China
7.	58129/2025	Germany
8.	58130/2025	Pakistan
9.	58131/2025	Various
10.	58481/2026	China
11.	58482/2026	China
12.	58483/2026	Germany
13.	58484/2026	Germany
14.	58485/2026	Various

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Annex 38(2)(l) – Factoring Agreement

Factoring Agreement
("Agreement")

by and between

1. **Henkel AG & Co. KGaA**, a partnership limited by shares, organized under the laws of Germany, having its registered office at Düsseldorf, Germany, and registered with the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724,

– "**Company**" –

and

2. **Henkel Global Supply Chain B.V.**, a limited liability company, organized under the laws of the Netherlands, having its registered office at Amsterdam, the Netherlands, and registered with the Dutch chamber of commerce (*kamer van koophandel*) under 60683945,

– "**Factor**" –

– each of the Company and the Factor also referred to as a "**Party**" and together as the "**Parties**" –

Preamble

The Factor is an indirect, wholly owned subsidiary of the Company and acts as the Henkel Group's global supply chain company.

Factoring-Vereinbarung
("Vereinbarung")

zwischen

1. der **Henkel AG & Co. KGaA**, einer Kommanditgesellschaft auf Aktien nach deutschem Recht mit Sitz in Düsseldorf, Deutschland, eingetragen im Handelsregister des Amtsgerichts Düsseldorf unter HRB 4724,

– "**Gesellschaft**" –

und

2. der **Henkel Global Supply Chain B.V.**, einer Gesellschaft mit beschränkter Haftung nach niederländischem Recht mit Sitz in Amsterdam, Niederlande, eingetragen in der niederländischen Handelskammer (*kamer van koophandel*) unter 60683945,

– "**Factor**" –

– die Gesellschaft und der Factor werden jeweils einzeln auch als "**Partei**" und gemeinsam als die "**Parteien**" bezeichnet –

Präambel

Der Factor ist eine indirekte, hundertprozentige Tochtergesellschaft der Gesellschaft und fungiert als globales Supply-Chain-Unternehmen des Henkel-Konzerns.

The Company operates a group internal cash management system enabling a central pooling and balancing of liquidity at the level of the Company pursuant to the Cash Concentrating Agreement (as defined below) entered into with and among the participating entities of the Henkel Group, including the Factor.

Die Gesellschaft betreibt ein konzerninternes Cash-Management-System, das es ihr ermöglicht, eine zentrale Liquiditätssteuerung und Liquiditätsausgleich gemäß der mit und zwischen den teilnehmenden Unternehmen des Henkel-Konzerns – darunter auch der Factor – geschlossenen Cash-Concentrating-Vereinbarung (wie nachstehend definiert) vorzunehmen.

As part of the cash management system, the Company operates for each participating entity a settlement account (*Verrechnungskonto*; (only) the Factor's settlement account hereinafter referred to as the "**Settlement Account**").

Im Rahmen des Cash-Management-Systems unterhält die Gesellschaft für jedes teilnehmende Unternehmen ein Verrechnungskonto (wobei (nur) das Verrechnungskonto des Factors nachstehend als das "**Verrechnungskonto**" bezeichnet wird).

The Company secures outstanding receivables to a certain extent against possible default on the one hand by means of a trade credit insurance policy taken out with Euler Hermes SA dated June 18, 2025 ("**Allianz Trade Credit Insurance Policy**") and on the other hand by a guarantee under the central settlement agreement with MARKANT Handels- und Industriewaren-Vermittlungs AG dated June 10, 2013 ("**MARKANT Trade Credit Insurance Policy**"; the Allianz Trade Credit Insurance Policy and the MARKANT Trade Credit Insurance Policy together the "**Trade Credit Insurance Policies**").

Die Gesellschaft sichert ausstehende Forderungen zu einem gewissen Anteil gegen einen möglichen Forderungsausfall einerseits mittels einer Warenkreditversicherung mit der Euler Hermes SA vom 18. Juni 2025 ("**Allianz-Warenkreditversicherung**") und andererseits durch eine Bürgschaft im Rahmen des Zentralregulierungsvertrags mit der MARKANT Handels- und Industriewaren-Vermittlungs AG vom 10. Juni 2013 ab ("**MARKANT-Warenkreditversicherung**"; die Allianz-Warenkreditversicherung und die MARKANT-Warenkreditversicherung zusammen die "**Warenkreditversicherungen**").

The Parties intend the Factor to acquire certain trade account receivables (*Forderungen aus Lieferungen und Leistungen*) of the Company (as defined in § 2(3) of this Agreement) outstanding as at December 31, 2025, 23:59:59 CET (the "**Effective Date**") against (i) assumption of certain of the

Die Parteien beabsichtigen, dass der Factor bestimmte zum 31. Dezember 2025 um 23:59:59 Uhr MEZ (der "**Stichtag**") ausstehende Forderungen aus Lieferungen und Leistungen der Gesellschaft (wie in § 2(3) dieser Vereinbarung definiert) wie folgt erwirbt: (i) gegen Übernahme bestimmter

Company's trade account payables (*Verbindlichkeiten aus Lieferungen und Leistungen*) as at the Effective Date and (ii) payment of the balance between the value of the sold trade account receivables and the assumed trade account payables less a factoring fee, to be settled via the Settlement Account.

Therefore, the Parties agree as follows:

§ 1
Definitions

Defined terms have the meaning ascribed to them in the Preamble or the main body of this Agreement, provided that the following terms shall have the meaning ascribed to them hereinafter:

(1) "**Book Value**" means with respect to any asset or liability the amount at which the respective asset or liability is to be accounted for in the Company's accounting system as at the Effective Date.

(2) "**Cash Concentrating Agreement**" means the agreement governing the Henkel Group's cash management system dated December 23, 2020.

(3) "**Commercial Agreement**" means an agreement between the Company and any Counterparty including

Verbindlichkeiten aus Lieferungen und Leistungen der Gesellschaft zum Stichtag und (ii) gegen Zahlung des Differenzbetrags zwischen dem Wert der verkauften Forderungen aus Lieferungen und Leistungen und der übernommenen Verbindlichkeiten aus Lieferungen und Leistungen abzüglich einer Factoringgebühr, wobei die Abwicklung über das Verrechnungskonto erfolgt.

Dies vorausgeschickt, vereinbaren die Parteien was folgt:

§ 1
Definitionen

Definierte Begriffe haben die ihnen in der Präambel oder im Hauptteil dieser Vereinbarung zugeschriebene Bedeutung, wobei die folgenden Begriffe die ihnen nachstehend verliehene Bedeutung haben:

(1) "**Buchwert**" bezeichnet in Bezug auf einen Vermögensgegenstand oder eine Verbindlichkeit den Betrag, zu dem der jeweilige Vermögensgegenstand bzw. die jeweilige Verbindlichkeit zum Stichtag im Buchführungssystem der Gesellschaft zu erfassen ist.

(2) "**Cash-Concentrating-Vereinbarung**" bezeichnet die Vereinbarung vom 23. Dezember 2020, in der das Cash-Management-System des Henkel-Konzerns geregelt ist.

(3) "**Handelsvertrag**" bezeichnet eine Vereinbarung zwischen der Gesellschaft und einer Gegenpartei

governmental authorities for the delivery of goods or the provision of services by or to the Company within its ordinary course of business and where the trade account receivables or trade account payables of the Company arising from the agreement are to be accounted for as trade account receivables or trade account payables in the Company's accounting system.

einschließlich staatlicher Stellen über die Lieferung von Waren oder die Erbringung von Dienstleistungen durch die Gesellschaft oder an bzw. für die Gesellschaft im Rahmen ihres gewöhnlichen Geschäftsbetriebs, wobei die aufgrund der Vereinbarung entstehenden Forderungen aus Lieferungen und Leistungen bzw. Verbindlichkeiten aus Lieferungen und Leistungen jeweils als solche im Buchführungssystem der Gesellschaft zu erfassen sind.

(4) "**Counterparty**" means any natural or legal person other than the Company against whom receivables or liabilities exist that are subject to this Agreement, including unrelated third parties and entities of the Henkel Group.

(4) "**Gegenpartei**" bezeichnet eine von der Gesellschaft verschiedene natürliche oder juristische Person, gegenüber der Forderungen oder Verbindlichkeiten bestehen, die Gegenstand dieser Vereinbarung sind, einschließlich außenstehender Dritter und Unternehmen des Henkel-Konzerns.

(5) "**German GAAP**" means the statutory provisions of the German Commercial Code (*Handelsgesetzbuch*) and German generally accepted accounting principles especially in regard to the accounting of trade account receivables and trade account payables.

(5) "**Deutsche GoB**" bezeichnet die gesetzlichen Bestimmungen des Handelsgesetzbuchs und die Grundsätze ordnungsmäßiger Buchführung insbesondere im Hinblick auf die Forderungen aus Lieferungen und Leistungen und die Verbindlichkeiten aus Lieferungen und Leistungen.

(6) "**Henkel Group**" means Henkel AG & Co. KGaA and its directly and indirectly dependent domestic and foreign subsidiaries.

(6) "**Henkel-Konzern**" bezeichnet die Henkel AG & Co. KGaA und die mittelbar und unmittelbar von ihr abhängigen in- und ausländischen Tochtergesellschaften.

§ 2
Sale of the Sold receivables

(1) The Company hereby sells and economically transfers to the Factor the Sold Receivables (as defined in § 2(3) of this Agreement) in full (nominal amount) (*echter Forderungskauf/echtes Factoring*) in such manner that the Factor is put in a position to exert effective control over each Sold Receivable in the meaning of Sec. 39 para. 2 no. 1 German Fiscal Code (*§ 39 Abgabenordnung*) and the Company acts as a trustee for the Factor to the effect that each Sold Receivable is attributed to the Factor, pursuant to Sec. 39 para. 2 no. 1 German Fiscal Code (*§ 39 Abgabenordnung*), Sec. 246 para 1 sent. 2 German Commercial Code in accordance with the ruling of the German Federal Fiscal Court of July 15, 1997 – Ref. VIII R 56/93 (*Vereinbarungstreuhand*), meaning in each case that the Company as the trustee is bound by the Factor's instructions and has an obligation to return or surrender the Sold Receivables (fiduciary assets) at any time at the request of the Factor as the trustor. In this regard, the Company, as the trustee, acts in the interests of the Factor. Also, these Sold Receivables are attributed to the Factor for statutory accounts and tax accounts purposes as of the Effective Date and are reported in the balance sheet of the Factor (and no longer in the balance sheet of the Company).

§ 2
Verkauf der Verkauften Forderungen

(1) Die Gesellschaft verkauft hiermit die Verkauften Forderungen (wie in § 2(3) dieser Vereinbarung definiert) in voller Höhe (Nennbetrag) im Rahmen eines echten Forderungskaufs/eines echten Factorings an den Factor in der Weise, dass der Factor in die Lage versetzt wird, die tatsächliche Herrschaft (§ 39 Abs. 2 Nr. 1 AO) über jede Verkaufte Forderung ausüben zu können, und die Gesellschaft als Treuhänderin für den Factor fungiert, sodass im Einklang mit der Rechtsprechung des Bundesfinanzhofs (Urteil vom 15. Juli 1997, VIII R 56/93) jede Verkaufte Forderung dem Factor gemäß § 39 Abs. 2 Nr. 1 AO, § 246 Abs. 1 S. 2 HGB zuzurechnen ist, wobei dies jeweils bedeutet, dass die Gesellschaft als Treuhänderin dem Factor gegenüber weisungsgebunden und verpflichtet ist, die Verkauften Forderungen (treuhänderisch gehaltenen Vermögensgegenstände) jederzeit auf Verlangen des Factors als Treugeberin herauszugeben. Die Gesellschaft handelt als Treuhänderin im Interesse des Factors. Die Verkauften Forderungen werden dem Factor für handels- und steuerbilanzielle Zwecke zum Stichtag zugerechnet und in der Bilanz des Factors (und nicht mehr in der Bilanz der Gesellschaft) ausgewiesen.

(2) The risk that any Sold Receivable is not fully realizable or enforceable is solely borne by the Factor. The Company is expressly not responsible for the collectability of the Sold Receivables (*Delkredererisiko*). This also applies to any Sold Receivables for which the Company has taken out Trade Credit Insurance Policies or which are secured against foreign currency risk. The foreign currency risk of the Sold Receivables is solely borne by the Factor. The Factor fully hedges the foreign currency risk through services provided by the Company at market rates ("**FX-Hedging**").

(3) "**Sold Receivables**" means all receivables of the Company and advance payments made by the Company specified in **Appendix A** in the amount (nominal amount) as at the Effective Date, including any balance in the event of a current account relationship, in particular those arising from the delivery of goods, from the provision of services, from license agreements or from loans to a Counterparty, as well as any amount received as a prepayment, to the extent that these receivables

(a) exist on the Effective Date irrespective of their maturity and any objections or defenses of the Counterparty and

(2) Das Risiko, dass eine Verkaufte Forderung nicht vollständig verwertbar oder vollstreckbar ist, trägt allein der Factor. Die Gesellschaft trägt ausdrücklich nicht das Delkredererisiko. Dies gilt auch für solche Verkauften Forderungen, für die die Gesellschaft im eigenen Namen Warenkreditversicherungen abgeschlossen hat oder die gegen Fremdwährungsrisiken abgesichert sind. Das Fremdwährungsrisiko sämtlicher Verkauften Forderungen trägt ausschließlich der Factor. Der Factor sichert das Fremdwährungsrisiko vollständig durch marktüblich vergütete Leistungen der Gesellschaft ab ("**FX-Hedging**").

(3) "**Verkaufte Forderungen**" bezeichnet die in **Anlage A** näher bestimmten Forderungen der Gesellschaft und durch die Gesellschaft geleisteten Anzahlungen in der zum Stichtag bestehenden Höhe (Nennbetrag) einschließlich aller Salden im Falle eines Kontokorrentverhältnisses , insbesondere aus Warenlieferungen, aus der Erbringung von Dienstleistungen, aus Lizenzvereinbarungen oder aus Darlehen gegenüber einer Gegenpartei, sowie die in Hinblick auf die Forderungen bereits erhaltenen Vorauszahlungen, soweit

(a) diese Forderungen am Stichtag unabhängig von ihrer Fälligkeit und etwaiger Einwendungen oder Einreden der Gegenpartei bestehen und

(b) are solely and beneficially owned by the Company and have not been previously sold, assigned, or otherwise transferred.

The Sold Receivables also include (i) all of the Company's rights, title, benefits, interest and claims in and to each of these receivables and (ii) any ancillary rights arising from the legal relationship with the Counterparty, including but not limited to rights arising from default and claims for damages including (but not limited to) any claims as well as payments made under the Trade Credit Insurance Policies, regardless of when they arise, taken out for the Sold Receivables.

(4) Sold Receivables also include such receivables that (i) have been incorrectly not booked to account numbers listed in **Appendix A**, (ii) are incorrectly considered to have been fulfilled as of the Effective Date, or (iii) are incorrectly belatedly posted to the account numbers listed in **Appendix A** after the Effective Date, and which, from an economic perspective, should be subject to this Agreement. § 3(6) of this Agreement applies mutatis mutandis with the proviso that the Purchase Price is payable 15 business days after receiving a corresponding invoice by the Factor.

(b) die Gesellschaft alleinige wirtschaftliche Eigentümerin ist und die Forderungen nicht bereits verkauft, abgetreten oder auf andere Weise übertragen wurden.

Die Verkauften Forderungen umfassen zudem (i) sämtliche Rechte, Titel, Leistungen, Zinsen und Forderungen aus bzw. an diesen Forderungen und (ii) alle Nebenrechte aus der Rechtsbeziehung mit der Gegenpartei, insbesondere Rechte aufgrund eines Forderungsausfalls und Schadensersatzansprüche einschließlich sämtlicher Ansprüche oder geleisteten Zahlungen aus den Warenkreditversicherungen für Verkaufte Forderungen, unabhängig vom Zeitpunkt ihres Entstehens.

(4) Zu den Verkauften Forderungen gehören auch solche Forderungen, die (i) fälschlicherweise nicht unter den in **Anlage A** aufgeführten Kontonummern verbucht worden sind, (ii) zum Stichtag fälschlicherweise als erfüllt angesehen werden, oder (iii) fälschlicherweise verspätet erst nach dem Stichtag unter den in **Anlage A** aufgeführten Kontonummern verbucht werden, und die jeweils nach wirtschaftlicher Betrachtungsweise Gegenstand dieser Vereinbarung sein sollen. § 3(6) dieser Vereinbarung gilt entsprechend mit der Maßgabe, dass der Kaufpreis 15 Werktage nach Erhalt einer entsprechenden

Rechnung durch den Factor zu entrichten ist.

(5) The Company undertakes to provide the Factor with, or grant the Factor access to, a comprehensive directory in written or electronic form no later than ten business days after the Effective Date setting out details of each Sold Receivable.

(5) Die Gesellschaft verpflichtet sich, dem Factor bis spätestens zehn Werktage nach dem Stichtag ein umfassendes schriftliches oder digitales Verzeichnis bereitzustellen oder ihm Zugriff hierzu zu gewähren, in dem Einzelheiten betreffend jeder Verkauften Forderung aufgeführt sind.

(6) The Company represents that it is the legal and beneficial owner of the Sold Receivables.

(6) Die Gesellschaft sichert zu, dass sie die rechtliche und wirtschaftliche Eigentümerin der Verkauften Forderungen ist.

(7) The Company does not represent or warrant that the Sold Receivables are realizable and enforceable in their nominal amount or in an amount equal to their Book Value.

(7) Die Gesellschaft gibt keine Zusicherung oder Garantie dahingehend ab, dass die Verkauften Forderungen zu ihrem Nennbetrag oder zu einem Betrag in Höhe ihres Buchwerts verwertbar oder vollstreckbar sind.

(8) For the avoidance of doubt: any receivables or portions thereof that are booked under the account numbers specified in **Appendix A** and arise after the Effective Date will not be sold under this Agreement but will remain with the Company. This applies in particular to receivables arising from the continued supply of goods or provision of services by the Company under any Commercial Agreement after the Effective Date.

(8) Zur Klarstellung wird festgehalten: Soweit Forderungen oder Teile hiervon, die unter den in **Anlage A** angegebenen Kontonummern verbucht werden, erst nach dem Stichtag entstehen, werden sie nicht nach Maßgabe dieser Vereinbarung verkauft, sondern verbleiben bei der Gesellschaft. Dies gilt insbesondere für solche Forderungen, die aus der fortgesetzten Lieferung von Waren oder der Erbringung von Dienstleistungen durch die Gesellschaft im Rahmen eines Handelsvertrags nach dem Stichtag resultieren.

§ 3
Purchase Price

(1) The "**Purchase Price**" for the Sold Receivables determined in accordance by the arm's length principle by the Parties shall equal the "**Book Value of the Sold Receivables**" (as defined in § 3(2) of this Agreement) less a factoring fee of 0.14 % thereof ("**Factoring Fee**"). To the extent a Sold Receivable exists against the Factor, especially if it has arisen from a Commercial Agreement between the Company and the Factor, no Factoring Fee will be deducted from the Book Value of the Sold Receivables.

(2) The "**Book Value of the Sold Receivables**" is to be determined as at the Effective Date in accordance with German GAAP, taking into account any foreseeable risks relating to the full realization of the nominal amount of the relevant Sold Receivable as at the Effective Date by way of write-down, value adjustment or otherwise; the Book Value will be audited as if the Sold Receivables were included in the Company's annual financial statements for the fiscal year 2025.

(3) To the extent that the Book Value of the Sold Receivables as of the Effective Date, in particular for Sold

§ 3
Kaufpreis

(1) Der von den Parteien nach den Grundsätzen des Fremdvergleichs ermittelte "**Kaufpreis**" für die Verkauften Forderungen entspricht dem "**Buchwert der Verkauften Forderungen**" (wie in § 3(2) dieser Vereinbarung definiert) abzüglich einer Factoringgebühr in Höhe von 0,14 % dieses Buchwerts ("**Factoringgebühr**"). Soweit eine Verkaufte Forderung gegenüber dem Factor besteht, insbesondere solche, die aus einem zwischen der Gesellschaft und dem Factor bestehenden Handelsvertrag entstanden sind, wird vom Buchwert der Verkauften Forderungen keine Factoringgebühr in Abzug gebracht.

(2) Der "**Buchwert der Verkauften Forderungen**" soll zum Stichtag unter Berücksichtigung aller vorhersehbaren Risiken in Bezug auf die vollständige Einbringbarkeit des Nennbetrags der jeweiligen Verkauften Forderung zum Stichtag aufgrund von Abschreibung, Wertberichtigung oder aus sonstigem Grund unter Anwendung der Deutschen GoB ermittelt werden; der Buchwert wird dabei so festgelegt, als wären die Verkauften Forderungen Teil des Jahresabschlusses des Geschäftsjahres 2025 der Gesellschaft gewesen.

(3) Soweit der Buchwert der Verkauften Forderungen zum Stichtag, insbesondere für Verkaufte Forderungen aus

Receivables from license agreements, is subject to a true-up process as of the Effective Date, the Purchase Price shall be adjusted accordingly. The difference shall be paid by the respective Party within 15 business days of receipt of a corresponding invoice from the company.

(4) Sold Receivables for which a Counterparty is required to deduct or withhold withholding taxes on payments, are also sold to the Factor in the nominal amount (gross amount). If and to the extent a Counterparty deducts or withholds withholding taxes on payments on the Sold Receivables the Purchase Price is to be adjusted as follows:

(a) If and to the extent the Book Value of the Sold Receivables does not reflect any withholding taxes payable (gross booking) which are required to be deducted or withheld by a Counterparty, thereby reducing the amount payable by the Counterparty, the Purchase Price shall be reduced retrospectively and accordingly. In such event, the Company is obliged to reimburse the Factor for the difference.

(b) If and to the extent the Book Value of the Sold Receivables already reflects any taxes

Lizenzvereinbarungen, einem True-up-Prozess auf den Stichtag unterliegt, wird der Kaufpreis entsprechend angepasst. Der Differenzbetrag ist 15 Werktage nach Erhalt einer entsprechenden Rechnung der Gesellschaft durch die jeweilige Vertragspartei zu entrichten.

(4) Verkaufte Forderungen, für die eine Gegenpartei verpflichtet ist, Quellensteuern abzuziehen oder einzubehalten, werden ebenfalls zum Nennbetrag (Bruttobetrag) an den Factor verkauft. Wenn und soweit eine Gegenpartei Quellensteuern auf Zahlungen für die Verkauften Forderungen abzieht oder einbehält, wird der Kaufpreis wie folgt angepasst:

(a) Soweit der Buchwert der Verkauften Forderungen etwaige zu entrichtende Steuern, für die von der Gegenpartei ein Abzug oder Einbehalt von Zahlungen vorzunehmen ist (Quellensteuer), so dass sich die von der Gegenpartei zu leistende Zahlung entsprechend vermindert, noch nicht berücksichtigt (Brutto-Bilanzierung), reduziert sich der Kaufpreis in diesen Fällen nachträglich entsprechend. Die Gesellschaft ist verpflichtet, dem Factor den Differenzbetrag zu erstatten.

(b) Soweit der Buchwert der Verkauften Forderungen etwaige zu entrichtende Steuern bereits

payable (net booking), an adjustment to Purchase Price is only necessary to the extent that the effectively deducted or withheld withholding taxes by the Counterparty do not equal the amount of the withholding taxes taken into account in the Book Value of the Sold Receivables. If any such Sold Receivable subsequently proves to be uncollectible, e.g. due to the Counterparty's insolvency, the Purchase Price shall be increased retrospectively and accordingly in the amount that, in determining the Book Value of the Sold Receivables, was deducted from the nominal amount of the respective Sold Receivable for withholding tax purposes. In such event, the Factor is obliged to reimburse the Company for the difference.

berücksichtigt (Netto-Bilanzierung), ist eine Anpassung des Kaufpreises nur insoweit erforderlich, wie die von der Gegenpartei tatsächlich abgezogenen oder einbehaltenen Quellensteuern nicht dem Betrag der im Buchwert der Verkauften Forderungen berücksichtigten Quellensteuern entsprechen. Sollte sich eine solche Verkaufte Forderung aufgrund der Zahlungsunfähigkeit der Gegenpartei nachträglich als uneinbringlich herausstellen, erhöht sich der Kaufpreis rückwirkend und entsprechend desjenigen Betrags, der im Rahmen der Ermittlung des Buchwerts der Verkauften Forderungen für Zwecke der Quellensteuer vom Nennbetrag der jeweiligen Verkauften Forderung abgezogen wurde. Der Factor ist verpflichtet, der Gesellschaft den Differenzbetrag zu erstatten.

(5) The Factor will pay the Purchase Price as follows:

- by assuming the Assumed Liabilities in accordance with § 4 and § 5 of this Agreement; plus
- to the extent the Book Value of the Sold Receivables exceeds the Book Value of the Assumed Liabilities, by paying a cash

(5) Die Zahlung des Kaufpreises durch den Factor erfolgt folgendermaßen:

- durch Übernahme der Übernommenen Verbindlichkeiten nach Maßgabe von § 4 und § 5 dieser Vereinbarung; zusätzlich
- soweit der Buchwert der Verkauften Forderungen den Buchwert der Übernommenen Verbindlichkeiten übersteigt, durch

amount equal to the balance in accordance with § 3(6) of this Agreement ("**Cash Component**").

(6) The Factor must pay the Cash Component, if any, to the Company within 15 business days after receiving the corresponding invoice from the Company by (i) either authorizing the Company to debit the Settlement Account in the amount of the Cash Component or (ii) wiring the respective cash amount to a bank account specified in the respective invoice.

(7) The Factor will reimburse the Company for the share of the insurance premium for the Trade Credit Insurance Policies and the transaction costs for the collateralization through the FX-Hedging attributable to the Sold Receivables. The Company is permitted to offset this reimbursement claim against a payment claim to which it is entitled under this Agreement.

(8) All payments between the Parties are to be made in Euro.

§ 4
Assumption of the Assumed Liabilities

(1) The Factor hereby declares its accession of debt and assumes any Assumed Liabilities in full (nominal amount) with legal and economic

Zahlung eines Barbetrags in Höhe der Differenz nach Maßgabe von § 3(6) dieser Vereinbarung ("**Barkomponente**").

(6) Eine etwaige Barkomponente ist innerhalb von 15 Werktagen nach Erhalt der entsprechenden Rechnung der Gesellschaft durch den Factor an die Gesellschaft zu zahlen, indem der Factor (i) entweder die Gesellschaft ermächtigt, das Verrechnungskonto in Höhe der Barkomponente zu belasten, oder (ii) den entsprechenden Barbetrag auf ein in der Rechnung genanntes Bankkonto überweist.

(7) Der Factor erstattet der Gesellschaft den auf die Verkauften Forderungen entfallenden Anteil der Versicherungsprämie für die Warenkreditversicherungen und der Transaktionskosten für die Absicherung durch das FX-Hedging. Der Gesellschaft ist es gestattet, diesen Erstattungsanspruch mit einem ihr zustehenden Zahlungsanspruch aus dieser Vereinbarung zu verrechnen.

(8) Sämtliche zwischen den Parteien erfolgende Zahlungen sind in Euro zu leisten.

§ 4
Übernahme der Übernommenen Verbindlichkeiten

(1) Der Factor erklärt hiermit den befreienden Schuldbeitritt hinsichtlich aller Übernommenen Verbindlichkeiten in voller Höhe (Nennbetrag) mit

effect as at the Effective Date and undertakes to satisfy each Assumed Liability in accordance with all contractual and/or statutory terms and conditions applicable to the Assumed Liabilities on the basis of Sec. 329 German Civil Code (*befreiender Schuldbeitritt mit Erfüllungsübernahme, § 329 Bürgerliches Gesetzbuch*). The Factor undertakes to indemnify the Company against any payment obligation in regard of any Assumed Liability. Also, these Assumed Liabilities are attributed to the Factor for statutory accounts purposes and tax accounts purposes as of the Effective Date and are reported in the balance sheet of the Factor (and no longer in the balance sheet of the Company).

(2) "**Assumed Liabilities**" means the liabilities of the Company posted on the account numbers specified in **Appendix A** in the amount as at the Effective Date (nominal amount), including any balance in the event of a current account relationship, in particular those arising from supplies or services provided to the Company, irrespective of their maturity and any objections or defenses of the Company. The Assumed Liabilities include all ancillary obligations (e.g. default interest).

rechtlicher und wirtschaftlicher Wirkung zum Stichtag und übernimmt die Erfüllung aller Übernommenen Verbindlichkeiten nach Maßgabe aller für die Übernommenen Verbindlichkeiten geltenden vertraglichen und/oder gesetzlichen Bestimmungen (*befreiender Schuldbeitritt mit Erfüllungsübernahme, § 329 Bürgerliches Gesetzbuch*). Der Factor verpflichtet sich zur Freistellung der Gesellschaft von allen Zahlungsverpflichtungen in Bezug auf die Übernommene Verbindlichkeiten. Die Übernommenen Verbindlichkeiten werden dem Factor für handels- und steuerbilanzielle Zwecke zum Stichtag zugerechnet und in der Bilanz des Factors (und nicht mehr in der Bilanz der Gesellschaft) ausgewiesen.

(2) "**Übernommene Verbindlichkeiten**" bezeichnet die am Stichtag auf den in **Anlage A** näher bestimmten Kontonummern verbuchten Verbindlichkeiten der Gesellschaft in der zum Stichtag bestehenden Höhe (Nennbetrag), einschließlich aller Salden im Falle eines Kontokorrentverhältnisses, insbesondere solche aus Warenlieferungen oder der Erbringung von Dienstleistungen gegenüber der Gesellschaft, unabhängig von ihrer Fälligkeit und etwaiger Einwendungen oder Einreden der Gesellschaft. Die Übernommenen Verbindlichkeiten umfassen sämtliche Nebenpflichten (z. B. Verzugszinsen).

(3) Assumed Liabilities also include such liabilities that (i) have been incorrectly posted to account numbers other than those listed in **Appendix A** or (ii) are incorrectly considered to have been fulfilled as of the Effective Date, and which, from an economic perspective, should be subject to this Agreement. § 4(4) of this Agreements applies with the proviso that, if the settlement of the Purchase Price is no longer possible, the Company pays the Factor a cash amount for such liabilities.

(3) Übernommene Verbindlichkeiten sind auch solche Verbindlichkeiten, die (i) fälschlicherweise auf anderen als den in **Anlage A** aufgeführten Kontonummern verbucht worden sind oder (ii) zum Stichtag fälschlicherweise als erfüllt angesehen werden, und die jeweils nach wirtschaftlicher Betrachtungsweise Gegenstand dieser Vereinbarung sein sollen. § 4(4) dieser Vereinbarung gilt mit der Maßgabe, dass – soweit eine Abgeltung des Kaufpreises nicht mehr möglich ist – die Gesellschaft dem Factor für solche Verbindlichkeiten einen Barbetrag zu zahlen hat.

(4) The Book Value of each of the Assumed Liabilities is to be determined as at the Effective Date in accordance with German GAAP; the Book Value will be audited as if the Assumed Liabilities were included in the Company's annual financial statements for the fiscal year 2025 (the "**Book Value of the Assumed Liabilities**"). The Parties therefore agree that the Book Value of the Assumed Liabilities adequately reflects their fair value and that by the assumption of the Assumed Liabilities the Purchase Price is discharged in an amount equal to the Book Value of the Assumed Liabilities minus a financing factor ("**Financing Factor**") the amount of which is to be determined by the Parties depending on the maturity of the respective liability. To the extent an Assumed Liability exists towards the Factor, especially if it has arisen from

(4) Der Buchwert aller Übernommenen Verbindlichkeiten soll zum Stichtag unter Anwendung der Deutschen GoB ermittelt werden; der Buchwert wird dabei so festgelegt, als wären die Übernommenen Verbindlichkeiten Teil des Jahresabschlusses des Geschäftsjahres 2025 der Gesellschaft gewesen (der "**Buchwert der Übernommenen Verbindlichkeiten**"). Die Parteien kommen daher überein, dass der Buchwert der Übernommenen Verbindlichkeiten ihren Zeitwert angemessen widerspiegelt und dass der Kaufpreis mit der Übernahme der Übernommenen Verbindlichkeiten in Höhe des Buchwerts der Übernommenen Verbindlichkeiten abzüglich eines Finanzierungsfaktors, dessen Höhe die Parteien in Abhängigkeit von der Fälligkeit der jeweiligen Verbindlichkeit festlegen ("**Finanzierungsfaktor**"), als abgegolten gilt.

a Commercial Agreement between the Company and the Factor, no Financing Factor is to be deducted.

Soweit eine Übernommene Verbindlichkeit gegenüber dem Factor besteht, insbesondere solche, die aus einem zwischen der Gesellschaft und dem Factor bestehenden Handelsvertrag entstanden ist, wird kein Finanzierungsfaktor abgezogen.

(5) For the avoidance of doubt: any liabilities or portions thereof that are booked under the account numbers specified in **Appendix A** and arise after the Effective Date will not be assumed under this Agreement but will remain with the Company. This applies in particular to liabilities resulting from the continued supply of goods or provision of services by the Company under any Commercial Agreement after the Effective Date.

(5) Zur Klarstellung wird festgehalten: Soweit Verbindlichkeiten oder Teile hiervon, die unter den in **Anlage A** angegebenen Kontonummern verbucht werden, nach dem Stichtag entstehen, werden sie nicht nach Maßgabe der vorliegenden Vereinbarung übernommen, sondern verbleiben bei der Gesellschaft. Dies gilt insbesondere für solche Verbindlichkeiten, die aus der fortgesetzten Lieferung von Waren oder der Erbringung von Dienstleistungen durch die Gesellschaft im Rahmen eines Handelsvertrags nach dem Stichtag resultieren.

§ 5
Handling and Fulfilment of the Assumed Liabilities

(1) The Company undertakes to provide the Factor with, or grant the Factor access to, a comprehensive directory in written or electronic form no later than ten business days after the Effective Date setting out details of each Assumed Liability.

(2) The Parties agree that the Company is to make any payment payable to a Counterparty in regard to the

§ 5
Handhabung und Erfüllung der Übernommenen Verbindlichkeiten

(1) Die Gesellschaft verpflichtet sich, dem Factor bis spätestens zehn Werktage nach dem Stichtag ein umfassendes schriftliches oder digitales Verzeichnis bereitzustellen oder ihm Zugriff hierzu zu gewähren, in dem Einzelheiten betreffend jeder Übernommenen Verbindlichkeit aufgeführt sind.

(2) Die Parteien vereinbaren, dass alle im Zusammenhang mit den Übernommenen Verbindlichkeiten an eine

Assumed Liabilities on its own behalf and for the account of the Factor to the Counterparty when due. The Company is entitled to withhold such payment if a substantiated objection or defense against the payment obligation under an Assumed Liability exists.

Gegenpartei zu leistenden Zahlungen bei Fälligkeit durch die Gesellschaft im eigenen Namen und auf Rechnung des Factors geleistet werden. Die Gesellschaft ist berechtigt, eine solche Zahlung zurückzuhalten, wenn eine begründete Einwendung oder Einrede gegen die Zahlungsverpflichtung im Rahmen der Übernommenen Verbindlichkeit besteht.

(3) The Factor undertakes to reimburse the Company for any payment made by the Company on its own behalf and for the account of the Factor without further delay upon the submission of a Report within the meaning of § 7(2) of this Agreement and hereby authorizes the Company to debit the Settlement Account in the respective amount.

(3) Der Factor verpflichtet sich, der Gesellschaft jede durch diese in eigenem Namen und auf Rechnung des Factors geleistete Zahlung ohne weitere Verzögerung nach der Vorlage eines Berichts i.S.v. § 7(2) dieser Vereinbarung zu erstatten, und ermächtigt hiermit die Gesellschaft, den entsprechenden Betrag dem Verrechnungskonto zu belasten.

(4) If a receivable for which the Factor has assumed an Assumed Liability is set off against another receivable which does not qualify as a Sold Receivable, the Factor is obliged to compensate the Company for the set-off amount.

(4) Wird eine Forderung, für die der Factor eine Übernommene Verbindlichkeit übernommen hat, mit einer anderen Forderung, die nicht zu den Verkauften Forderung gehört, aufgerechnet, schuldet der Factor der Gesellschaft eine Entschädigung in Höhe des Aufrechnungsbetrages.

(5) To the extent an Assumed Liability exists towards the Factor, especially if it has arisen from a Commercial Agreement between the Company and the Factor, the assumption of the Assumed Liability will result in the extinction of the Assumed Liability by way of a merger of rights (*Konfusion*), in which case the Company is

(5) Soweit eine Übernommene Verbindlichkeit gegenüber dem Factor besteht, insbesondere solche, die aus einem zwischen der Gesellschaft und dem Factor bestehenden Handelsvertrag entsteht, führt die Übernahme der Übernommenen Verbindlichkeit zu deren Erlöschen im Wege der Konfusion; in diesem Fall ist die

not obliged to make any payment to the Factor.

(6) In fulfilling the Assumed Liabilities, the Company must act in the same manner and subject to the same standard of care as if the Company were the sole debtor.

(7) The Factor will bear any costs and expenses incurred in connection with the fulfilment of the Assumed Liabilities, including any costs associated with legal proceedings in connection with the defense or attempted defense against the enforcement of a Sold Liability by a Counterparty, unless such costs are borne by a third party.

Gesellschaft nicht zur Leistung einer Zahlung an den Factor verpflichtet.

(6) Bei der Erfüllung der Übernommenen Verbindlichkeiten hat die Gesellschaft in gleicher Weise und mit derselben Sorgfalt zu handeln, als wäre sie die alleinige Schuldnerin.

(7) Der Factor trägt alle im Zusammenhang mit der Erfüllung der Übernommenen Verbindlichkeiten anfallenden Kosten und Auslagen, einschließlich aller Kosten für Gerichtsverfahren zur Abwehr oder zum Bemühen um die Abwehr der Vollstreckung einer Übernommenen Verbindlichkeit durch eine Gegenpartei, sofern diese nicht durch einen Dritten getragen werden.

§ 6
Collection of Sold Receivables

(1) For the purpose of facilitating the receipt of payments made with respect to the Sold Receivables by the relevant Counterparty, the Parties agree that the Company will act as a collection agent for the Factor in the collection of the Sold Receivables and hereby authorizes the Company on the basis of Sec. 185 German Civil Code (*§ 185 Bürgerliches Gesetzbuch*) to collect the Sold Receivables. In such capacity, the Company will, at the Factor's expense, collect for the benefit and for the account of the Factor from the relevant Counterparty all payments with respect to the Sold Receivables and will hold such

§ 6
Einziehung Verkaufter Forderungen

(1) Zur Vereinfachung der Entgegennahme von durch die jeweilige Gegenpartei geleisteten Zahlungen auf die Verkauften Forderungen vereinbaren die Parteien, dass die Gesellschaft bei der Einziehung der Verkauften Forderungen als Inkassostelle für den Factor handelt, und der Factor hiermit die Gesellschaft auf der Grundlage von § 185 Bürgerliches Gesetzbuch zur Einziehung der Verkauften Forderungen ermächtigt. In dieser Eigenschaft wird die Gesellschaft auf Kosten des Factors zu dessen Gunsten und für dessen Rechnung alle Zahlungen in Bezug auf die Verkauften Forderungen von der

payments in trust/escrow (*treuhänderisch*) for the sole benefit of the Factor; in this respect, the Company is obliged to manage the Sold Receivables in accordance with the principles of proper business conduct. The parties agree that the company's activities as a collection agency have been appropriately taken into account in the calculation of the factoring fee. If and to the extent instructed by the Factor, the Company will, without further delay upon the submission of a Report within the meaning of § 7(2) of this Agreement, wire the amount collected from the Sold Receivable including any payments from the Trade Credit Insurance Policies to a bank account specified by the Factor or credit such amount to the Settlement Account.

jeweiligen Gegenpartei einziehen und diese Zahlungen treuhänderisch ausschließlich zu Gunsten des Factors verwahren; insofern ist die Gesellschaft zur Forderungsverwaltung nach den Grundsätzen eines ordnungsgemäßen Geschäftsbetriebs verpflichtet. Die Parteien kommen überein, dass die Tätigkeit der Gesellschaft als Inkassostelle bei der Bemessung der Factoringgebühr angemessen berücksichtigt worden ist. Sofern und soweit sie durch den Factor hierzu angewiesen wird, überweist die Gesellschaft den in Bezug auf die Verkaufte Forderung eingezogenen Betrag einschließlich sämtlicher aus den Warenkreditversicherungen stammenden Versicherungsleistungen ohne weitergehende Verzögerung nach jeder Vorlage eines Berichts i.S.v. § 7(2) dieser Vereinbarung auf ein vom Factor angegebenes Bankkonto oder nimmt eine Gutschrift in dieser Höhe auf dem Verrechnungskonto vor.

(2) If a Sold Receivable does not entitle the Company to payment by the Counterparty, the Company shall be obliged to provide compensation in value to the Factor. § 6(1) sent. 4 of this Agreement applies mutatis mutandis to the payment of the compensation.

(2) Sofern eine Verkaufte Forderung nicht auf eine Geldleistung der Gegenpartei gerichtet ist, schuldet die Gesellschaft dem Factor Wertersatz. § 6(1) S. 4 dieser Vereinbarung findet für die Erbringung des Wertersatzes entsprechende Anwendung.

(3) If the Company's conduct in connection with the collection of a Sold Receivable results in an adjustment to the final amount payable by a

(3) Sofern das Verhalten der Gesellschaft im Rahmen der Einziehung einer Verkauften Forderung zu einer Anpassung des von einer Gegenpartei auf

Counterparty in respect of a Sold Receivable (including any sales commissions granted) ("**Adjusted Amount**"), the Company is obligated to compensate the Factor for an amount equal to the difference between the Book Value of the Sold Receivable and the Adjusted Amount that results from an adjustment which has not already been accounted for in determining the Book Value of the Sold Receivable, unless the Factor's consent to the relevant adjustments is obtained.

eine Verkaufte Forderung zu zahlenden Endbetrags (einschließlich gewährter Umsatzvergütungen) ("**Angepasster Endbetrag**") führt, ist die Gesellschaft verpflichtet, dem Factor eine Entschädigung in Höhe der Differenz zwischen dem Buchwert der Verkauften Forderung und dem Angepassten Endbetrag zu leisten, die sich aus einer Anpassung ergibt, die nicht bereits bei der Festlegung des Buchwerts der Verkauften Forderung berücksichtigt wurde, es sei denn der Factor hat sein Einverständnis zu dieser Anpassung erteilt.

(4) If and to the extent a declaration of contestation, reduction, withdrawal, or claim for damages by a Counterparty has not already been accounted for in determining the Book Value of the Sold Receivable and leads to an Adjusted Amount of a Sold Receivable, the Company is obliged to compensate the Factor for an amount equal to the difference between the Book Value of the Sold Receivable and the Adjusted Amount.

(4) Sofern und soweit die Erklärung einer Anfechtung, einer Minderung, eines Rücktritts oder eines Schadenersatzes durch eine Gegenpartei noch nicht bei der Festlegung des Buchwerts der Verkauften Forderung berücksichtigt wurde und zu einem Angepassten Endbetrag einer Verkauften Forderung führt, ist die Gesellschaft verpflichtet, dem Factor eine Entschädigung in Höhe der Differenz zwischen dem Buchwert der Verkauften Forderung und dem Angepassten Endbetrag zu leisten.

(5) If a Counterparty offsets a Sold Receivable against a receivable not corresponding to an Assumed Liability, the Company is obliged to compensate the Factor for the set-off amount.

(5) Falls eine Gegenpartei eine Verkaufte Forderung mit einer Forderung aufrechnet, der keine Übernommene Verbindlichkeit gegenübersteht, schuldet die Gesellschaft dem Factor eine Entschädigung in Höhe des Aufrechnungsbetrages.

(6) If the Company is of the opinion that legal action against a Counterparty is required or expedient to enforce a Sold Receivable, it must consult the Factor and not proceed without the Factor's consent.

(6) Ist die Gesellschaft der Ansicht, dass zur Vollstreckung einer Verkauften Forderung rechtliche Schritte gegen eine Gegenpartei erforderlich oder ratsam sind, hat sie den Factor zurate zu ziehen und keine Maßnahmen ohne seine Zustimmung zu ergreifen.

(7) If the Company is obliged to assign a Sold Receivable after the occurrence of an insured event on the basis of the Trade Credit Insurance Policies, the Factor hereby grants its consent to this assignment in advance.

(7) Soweit die Gesellschaft verpflichtet ist, eine Verkaufte Forderung nach Eintritt eines Versicherungsfalls auf Grundlage der Warenkreditversicherungen abzutreten, erteilt der Factor bereits hiermit im Vorfeld seine Zustimmung zu dieser Abtretung.

(8) To the extent a Sold Receivable exists against the Factor, especially if it has arisen from a Commercial Agreement between the Company and the Factor, the assignment of the Sold Receivable will result in the extinction of the Sold Receivable by way of a merger of rights (*Konfusion*), in which case the Company is not obliged to assist in the collection of the Sold Receivable.

(8) Soweit eine Verkaufte Forderung gegenüber dem Factor besteht, insbesondere solche, die aus einem zwischen der Gesellschaft und dem Factor bestehenden Handelsvertrag entstanden ist, führt die Abtretung der Verkauften Forderung zu deren Erlöschen im Wege der Konfusion; in diesem Fall ist die Gesellschaft nicht zur Unterstützung bei der Einziehung der Verkauften Forderung verpflichtet.

(9) In collecting the Sold Receivables, the Company must ensure to always follow best market practices and must act in the same manner and subject to the same standard of care as if the Sold Receivables were collected with economic effect for the Company and in the Company's interest.

(9) Bei der Einziehung der Verkauften Forderungen stellt die Gesellschaft sicher, dass stets die besten Marktpraktiken eingehalten werden, und sie hat in gleicher Weise und mit derselben Sorgfalt zu handeln, als würden die Verkauften Forderungen mit wirtschaftlichem Effekt für die Gesellschaft und im Interesse der Gesellschaft eingezogen.

(10) The Company may use other agents to comply, under its supervision, with its obligations under this Agreement for the purpose of collecting the Sold Receivables.

(11) The Factor must compensate the Company for all damages, costs and expenses incurred in the collection of the Sold Receivables, including any costs associated with legal proceedings in connection with enforcing or attempting to enforce the Sold Receivables, in particular for those judicial and extrajudicial proceedings that relate to the receivables specified in **Appendix B**, unless such costs are borne by a third party.

(10) Die Gesellschaft darf andere Stellen beauftragen, um unter ihrer Aufsicht ihre Verpflichtungen im Rahmen der vorliegenden Vereinbarung zur Einziehung der Verkauften Forderungen zu erfüllen.

(11) Der Factor hat der Gesellschaft alle bei der Einziehung der Verkauften Forderungen entstandenen Schäden, Kosten und Auslagen zu ersetzen, einschließlich aller Kosten für Gerichtsverfahren im Zusammenhang mit der Vollstreckung oder dem Bemühen um eine Vollstreckung der Verkauften Forderungen, insbesondere für diejenigen gerichtlichen und außergerichtlichen Verfahren, die sich auf die in **Anlage B** näher bestimmten Verbindlichkeiten beziehen, sofern diese nicht durch einen Dritten getragen werden.

§ 7
Information Rights of the Factor

(1) Upon the request of the Factor, the Company must grant the Factor access to its financial books and records insofar as they relate to the performance of this Agreement, and must provide the Factor with copies of all Commercial Agreements required for the verification, valuation and assertion of the Sold Receivables and Assumed Liabilities and their collection or settlement.

§ 7
Informationsrechte des Factors

(1) Auf Verlangen des Factors hat die Gesellschaft diesem Einsicht in ihre Finanzbücher und -unterlagen zu gewähren, soweit sich diese auf die Durchführung der vorliegenden Vereinbarung beziehen, und hat dem Factor Abschriften aller Handelsverträge zur Verfügung zu stellen, die für die Überprüfung, Bewertung und Geltendmachung der Verkauften Forderungen und Übernommenen Verbindlichkeiten sowie deren Einziehung oder Erfüllung benötigt werden.

(2) The Company must submit within the first quarter after the Effective Date within 15 business days after the end of each calendar month, thereafter after the end of each quarter a "payment and payment collection report" (the "**Report**") to the Factor, indicating for each Sold Receivable and each Assumed Liability the amount collected from or paid to the Counterparty since the submission of the previous Report.

(2) Die Gesellschaft wird dem Factor innerhalb des ersten Quartals nach dem Stichtag innerhalb von 15 Werktagen nach dem Ablauf eines jeden Kalendermonats, danach nach Ablauf jedes Quartals einen „Bericht über Zahlungen und Einziehungen" (der "**Bericht**") vorlegen, aus dem für jede Verkaufte Forderung und jede Übernommene Verbindlichkeit die Höhe des Betrages, der seit der Vorlage des jeweils vorangegangenen Berichts von der Gegenpartei eingezogen oder an diese gezahlt wurde, hervorgeht.

§ 8
Miscellaneous

(1) This Agreement (including all the right in rem aspects) and any contractual or non-contractual obligations arising out of or in connection with it is governed by German law. The Parties shall attempt to settle any dispute arising out of or in connection with this Agreement in an amicable way. In the event that such attempts should fail, the ordinary courts of Düsseldorf, Germany, shall be competent.

(2) In the event that one or more provisions of this Agreement are, or are deemed to, be invalid or unenforceable, the validity and enforceability of the other provisions of this Agreement will not be affected thereby. In such case, the Parties will agree on

§ 8
Schlussbestimmungen

(1) Diese Vereinbarung (einschließlich aller Aspekte in Bezug auf dingliche Rechte) und alle vertraglichen oder außervertraglichen Verpflichtungen, die sich aus oder im Zusammenhang mit dieser Vereinbarung ergeben, unterliegen deutschem Recht. Die Parteien bemühen sich, etwaige Streitigkeiten, die sich aus oder im Zusammenhang mit dieser Vereinbarung ergeben, gütlich beizulegen. Sollten diese Bemühungen scheitern, sind die ordentlichen Gerichte in Düsseldorf, Deutschland, zuständig.

(2) Sollten einzelne oder mehrere Bestimmungen dieser Vereinbarung unwirksam oder undurchsetzbar sein oder als unwirksam oder undurchsetzbar angesehen werden, so wird die Wirksamkeit und Durchsetzbarkeit der übrigen Bestimmungen

such valid and enforceable provision or provisions that comes as close as possible to the commercial intent of the Parties. The same shall apply in the event that this Agreement contains any unintended gaps (*unbeabsichtigte Vertragslücken*).

dieser Vereinbarung hiervon nicht berührt. Für diesen Fall vereinbaren die Parteien eine wirksame und durchsetzbare Bestimmung bzw. wirksame und durchsetzbare Bestimmungen, die dem wirtschaftlichen Willen der Parteien so nahe wie möglich kommt bzw. kommen. Dasselbe gilt für etwaige unbeabsichtigte Vertragslücken in dieser Vereinbarung.

(3) The English version of this Agreement shall be binding; the German version is a convenience translation for information purposes only. In the event of any discrepancy between the English and the German version of this Agreement, the English text of this Agreement shall prevail.

(3) Maßgeblich ist die englische Fassung dieser Vereinbarung; die deutsche Fassung ist eine Übersetzung und dient ausschließlich Informationszwecken. Im Fall von Widersprüchen zwischen der deutschen und der englischen Fassung dieser Vereinbarung ist die englische Fassung maßgeblich.

[Signature Pages Follow / Unterschriftenseiten folgen]

Signature Page to Factoring Agreement / Unterschriftenseite zur Factoring-Vereinbarung

Henkel AG & Co. KGaA

Date/Place / Datum/Ort: [redacted]

By/Durch: [redacted]

Name:

Title/Titel:

Date/Place / Datum/Ort: [redacted]

By/Durch: [redacted]

Name: [redacted]

Title/Titel:

Signature Page to Factoring Agreement / Unterschriftenseite zur Factoring-Vereinbarung

Henkel Global Supply Chain B.V.

Date/Place / Datum/Ort: [redacted]

By/Durch: [redacted]

Name: [redacted]

Title/Titel: [redacted]

Date/Place / Datum/Ort: [redacted]

By/Durch: [redacted]

Name: [redacted]

Title/Titel: [redacted]

Appendix A / Anlage A

Sold Receivables and Assumed Liabilities
/
Verkaufte Forderungen und Übernommene Verbindlichkeiten

I. Sold Receivables

Account number taken from the internal database of the internal accounting system of Henkel AG & Co. KGaA.

No.	Account Number
1.	105000
2.	105001
3.	110000
4.	110001
5.	110099
6.	110200
7.	110211
8.	111000
9.	111099
10.	111100
11.	111199
12.	114000
13.	114400
14.	114500
15.	119115
16.	120010
17.	121010
18.	150000
19.	150039
20.	150060
21.	150069
22.	150100
23.	150139
24.	150160
25.	150169

No.	Account Number
26.	153110
27.	156000
28.	156099
29.	180620
30.	180621
31.	180680
32.	180800
33.	180809
34.	180850
35.	180859
36.	180868
37.	180980
38.	180989
39.	193000
40.	198000
41.	198458
42.	611955
43.	611995
44.	619005
45.	619505
46.	619515
47.	691404
48.	691414
49.	691494

II. Assumed Liabilities

Account number taken from the internal database of the internal accounting system of Henkel AG & Co. KGaA.

No.	Account Number
1.	110010
2.	111010
3.	111110
4.	120000
5.	120002
6.	120099
7.	120200
8.	121000
9.	121099
10.	124500
11.	150010
12.	150062
13.	150110
14.	150162
15.	153000
16.	153100
17.	153199
18.	156010
19.	180802
20.	180852

No.	Account Number
21.	180982
22.	185650
23.	198463
24.	198464
25.	692454
26.	692474

Appendix B / Anlage B

Judical and extrajudicial proceedings related to Sold Receivables / Gerichtliche und außergerichtliche Verfahren im Zusammenhang mit Verkauften Forderungen

Customer Code taken from internal Global OTC Dashboard Report Defaults Monitoring.

No.	Customer Code	Open Sold Receivables in T€
1.	36114	3.030
2.	2252782	304
3.	59613	261
4.	690840	239
5.	1290821	198
6.	2593520	157
7.	2830682	116
8.	562890	105
9.	1372007	95
10.	2394498	78
11.	2634951	73
12.	2903181	69
13.	2928678	66
14.	2724078	63
15.	2807244	60
16.	19779718	60
17.	21211	55
18.	1667616	52
19.	1578087	50
20.	537966	50
21.	2595011	50
22.	2534625	48
23.	2854285	47
24.	2724080	45
25.	2489763	34
26.	58535	33
27.	1284178	30
28.	2643871	28
29.	2646332	28
30.	2310259	26
31.	2723708	26
32.	418212	25
33.	19102238	25

No.	Customer Code	Open Sold Receivables in T€
34.	19779700	24
35.	2398439	20
36.	2499956	19
37.	2195632	18
38.	2398469	18
39.	1636936	18
40.	3029606	18
41.	2730799	17
42.	2700750	16
43.	100848	15
44.	100847	15
45.	1797902	14
46.	2946306	14
47.	2854376	14
48.	1432408	13
49.	487173	13
50.	3664	12
51.	1950021	12
52.	1778454	12
53.	372617	11
54.	1953885	11
55.	215874	11
56.	2324458	10
57.	4074	10
58.	19101351	10
59.	216520	10
60.	2621783	10
61.	29142	10
62.	31017	10
63.	60146	9
64.	2552675	9
65.	237288	9
66.	2511417	8

No.	Customer Code	Open Sold Receivables in T€
67.	2492515	8
68.	2871465	8
69.	2231315	8
70.	461261	7
71.	1613461	7
72.	461261	7
73.	1420615	7
74.	19779712	7
75.	730131	7
76.	216224	6
77.	29814	6
78.	51114	6
79.	3016411	6
80.	2615031	6
81.	2541226	6
82.	216673	6
83.	315699	6
84.	205230	6
85.	2989664	5
86.	2319909	5
87.	2182932	5
88.	2607410	5
89.	2398752	5
90.	2921328	5
91.	1524635	4
92.	2534281	4
93.	206478	4
94.	2824015	4
95.	2601833	4
96.	238495	4
97.	2303114	3
98.	2398646	3
99.	206477	3

No.	Customer Code	Open Sold Receivables in T€
100.	415759	3
101.	1379183	3
102.	378545	3
103.	1743612	3
104.	19779715	3
105.	2554746	3
106.	2841834	3
107.	390886	3
108.	1280862	3
109.	1283794	3
110.	50734	3
111.	208546	3
112.	2824423	3
113.	2325773	3
114.	238657	3
115.	1385472	3
116.	937788	2
117.	215593	2
118.	1394791	2
119.	1414837	2
120.	267228	2
121.	2989388	2
122.	2568395	2
123.	2497298	2
124.	2749568	2
125.	2819628	2
126.	2604233	2
127.	216150	2
128.	19102083	2
129.	454722	2
130.	1283794	2
131.	236458	2
132.	2845944	1

No.	Customer Code	Open Sold Receivables in T€
133.	2755946	1
134.	1958308	1
135.	1507142	1
136.	19779722	1
137.	113569	1
138.	2960039	1
139.	2713548	1
140.	415914	1
141.	3003704	1
142.	2603845	1
143.	2457390	1
144.	4057	1
145.	19779702	1
146.	1667616	1

No.	Customer Code	Open Sold Receivables in T€
147.	2743678	1
148.	1958664	-1
149.	50734	-1
150.	2398646	-1
151.	238495	-1
152.	2497298	-1
153.	160490	-4
154.	29142	-6
155.	487173	-6
156.	29707	-38
157.	1743612	-96
158.	1667616	-698

Annex 40(4).a – Other Approvals HCB

I. Export and customs approvals:

No.	Type of Approval	File number	Approval date
1	Deferment Account Security Deposit	DE/CGU/2600GS000332	

II. Registrations in accordance with European Regulation (EC) No. 1907/2006 concerning the Registration, Evaluation, Authorization, and Restriction of Chemicals (REACH):

No.	Type of Approval	File number	Approval date
1	Tetrasodium (1-Hydroxyethylidene)bisphosphonate	01-2119647955-23-0000	22 Nov 2010
2	Benzenesulfonic acid, C10-13-alkyl derivs., sodium salts	01-2119489428-22-0005	12 Oct 2010
3	Fatty acids, C16-18, sodium salts	01-2119648083-41-0000	25 Oct 2010

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Annex 40(4).b – Other Approvals HAT

I. Export and customs approvals:

No.	Type of Approval	File number	Approval date
1	Toro License for certified end-use	DE/EUS/2600FV000058	

II. Registrations in accordance with European Regulation (EC) No. 1907/2006 concerning the Registration, Evaluation, Authorization, and Restriction of Chemicals (REACH):

No.	Type of Approval	File number	Approval date
1	Reaction products of 3-aminopropyltriethoxysilane, bis(triethoxysilylpropyl)amine, 2,2-diethoxy-1-[3-(triethoxysilyl)propyl]-1,2-azasilolidine and 3-isocyanatomethyl-3,5,5-trimethylcyclohexyl isocyanate	01-2121183509-44-0000	25 Mar 2025
2	Calcium nitrate	01-2119495093-35-0055	17 Mar 2023
3	Diiron tris(sulphate)	01-2119513202-59-0030	26 July 2024
4	Reaction products of 3-isocyanatomethyl-3,5,5-trimethylcyclohexyl isocyanate and bis(trimethoxysilylpropyl)amine	01-2121183505-52-0000	20 Mar 2025
5	Reaction products of 3-aminopropyltriethoxysilane, bis(triethoxysilylpropyl)amine and 3-isocyanatomethyl-3,5,5-trimethylcyclohexyl isocyanate	01-2121183507-48-0000	25 Mar 2025
6	Aluminium tris(dihydrogen phosphate)	01-2119490078-32-0018	04 Dec 2019
7	Benzyl formate	01-2120105149-64-0001	20 June 2017
8	Reaction mass of disodium sulphide and Sodium sulphide (Na2(Sx)) and sodium sulphite and sodium thiosulphate	01-2120119074-67-0000	10 June 2016

9	Chromium trifluoride	01-2120754355-52-0002	12 Mar 2018
10	Manganese bis(dihydrogen phosphate)	01-2119968560-32-0004	23 Apr 2013
11	Dichromium tris(chromate)	01-2119486467-23-0005	30 Sep 2010
12	Sodium dichromate	01-2119435525-40-0011	22 Nov 2010
13	Reaction products of 2,2'-oxydiethanol and 3-(triethoxysilyl)propan-1-amine	01-2120012779-51-0000	13 Nov 2013
14	Chromium tris(dihydrogen phosphate)	01-2120747481-54-0001	16 Feb 2018

III. Radiation protection approvals:

No.	Type of Approval	File number	Approval date
1	01-R-025-RFA Niton XL3t-900, firm Niton/Analyticon, SN 30910	01-R-025	11 July 2008
2	01-R-026-RFA Niton XL3t-900, SN 32577	01-R-026	27 Jan 2015
3	01-R-028-RFA Niton XL3t-900, firm Niton/Analyticon	01-R-028	17 Oct 2008
4	01-R-029-RFA Niton XL3t-900 S, firm Niton/Analyticon	01-R-029	03 Dec 2009
5	01-R-030-RFA Niton XL3t, firm Niton/Analyticon, SN 45038	01-R-030	04 Mar 2010
6	01-R-033-RFA Niton XL3t 980, firm Niton/Analyticon	01-R-033	04 Apr 2011
7	01-R-037-RFA Niton XL3t-980, SN 80987, firm Niton/Analyticon	01-R-037	05 Nov 2012
8	01-R-038-RFA Niton XL3t-980, SN 81918, firm Niton/Analyticon	01-R-038	23 Nov 2012
9	01-R-040-RFA Niton XL2 800, SN 94445, firm Niton/analyticon	01-R-040	28 Jan 2016
10	01-R-041-RFA Niton XL2 800, SN 97517, firm Niton/ Analyticon	01-R-041	28 June 2016

11	01-R-042-RFA Niton XL3, SN 101198, firm Niton/ Analyticon	01-R-042	31 May 2017
12	01-R-047-RFA Niton XL2 800, serial No. 109001	01-R-047	24 Jan 2020
13	01-R-049-RFA Bruker S1 Titan 800, serial No. 800N11382	01-R-049	27 June 2023
14	01-R-050-X-ray machine Quadra 3, firm. Nordson, ID: HEN100002SL6	01-R-050	31 Oct 2023
15	01-R-052-RFA Bruker S1 Titan 800, SN 11847	01-R-052	20 Dec 2023
16	01-R-054-RFA Niton XL3t-980, SN 204895, firm Niton/Analyticon	01-R-054	11 Dec 2024

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Annex 40(5) – Other Jointly-Used Approvals

I. Export and customs approvals: (Used by the Business Unit HAT and the Business Unit HCB)

No.	Type of Approval	File number	Approval date
1	Export and customs approval	AGG Nr. EU001 / 60000253	01 Jan 2001
2	Export and customs approval	AGG Nr. 12 / 60000252	04 Sep 2006
3	Export and customs approval	AGG Nr. EU006 / 60010965	01 Jan 2013
4	Export and customs approval	AGG Nr. EU007 / 60022605	16 Nov 2024
5	Export and customs approval	AGG Nr. EU008 / 60022606	27 Oct 2024
6	Export and customs approval	AGG Nr. 16 / 60022644	25 Oct 2024

II. Radiation protection approvals: (Used by the Business Unit HAT and the Business Unit HCB)

No.	Type of Approval	File number	Approval date
1	01-U-004-handling authorization U 63/82 for fire alarms in the plant	23.11.8950.3	18 Aug 1982

III. Radiation protection approvals: (Used by the Business Unit HAT and the corporate functions or the Business Unit HCB respectively)

No.	Type of Approval	File number	Approval date
1	01-U-001- handling authorization U 131/93 for radiometry facilities	55.4.3.8331.1-111/99	15 Sep 1999

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Annex 24(3) – Assumption of Obligations in Respect of HCB Employees

Agreement on the Assumption of Obligations

between

1. **Henkel AG & Co. KGaA**, Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Consumer Brands GmbH**, Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 85515 ("**HCBCo**").

Preamble

(1) The operating activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the respective associated assets and liabilities of Henkel KGaA are to be transferred to HCBCo and Henkel Adhesive Technologies GmbH as acquiring legal entities in each case by way of a Hive-Down for Absorption pursuant to Section 123 para. 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (in each case a "**Hive-Down**," the joint contractual agreement that is concluded in the same notarial deed in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "**UmwStG**"). The business units to be transferred according to the more detailed specification of the Hive-Down Agreement are referred to hereinafter as "**HCB Business Unit**" and "**HAT Business Unit**". The central functions described in paragraph (5) of the preamble to the Hive-Down Agreement are referred to as "**Henkel KGaA Central Functions**".

(2) Upon the Hive-Down of the HCB Business Unit becoming effective, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**"), by way of a transfer of business, and according to the more detailed specification of § 18 of the Hive-Down Agreement, the employment relationships of the employees

(a) who were attributed to the HCB Business Unit on the Closing Balance Sheet Date ("**HCB Employees**"), provided that they are also attributed to the HCB Business Unit on the Closing Date within the meaning of the Hive-Down Agreement, and

(b) who in the period between the Closing Balance Sheet Date and the Closing Date within the meaning of the Hive-Down Agreement, establish or established an employment relationship with Henkel KGaA in the HCB Business Unit or are or were attributed to the HCB Business Unit, in each case provided that they are still attributed to the HCB Business Unit on the Closing Date within the meaning of the Hive-Down Agreement ("**New Employees Joining HCB**"),

will be transferred to HCBCo. The HCB Employees who are attributed to the HCB Business Unit on the Closing Date within the meaning of the Hive-Down Agreement and the New Employees Joining HCB are collectively referred to as the "**Transferring HCB Employees**"). Transferring HCB Employees that validly object to the transfer of their employment relationship pursuant to Section 613a(6) BGB, are hereinafter referred to as "**Objecting HCB Employees**".

(3) The transfer of the Transferring HCB Employees also includes all rights and obligations from the Pension Commitments within the meaning of the German Company Pensions Improvement Act (*Gesetz zur Verbesserung der betrieblichen Altersversorgung*, "**BetrAVG**") which Henkel KGaA has granted to the Transferring HCB Employees or into which it has entered. Henkel KGaA will secure the direct commitments vis-à-vis the Transferring HCB Employees by way of two Contractual Trust Arrangements "**CTA**" with Henkel Trust e.V. and Metzler Trust e.V. as trustees. Furthermore, entitlements of the Transferring HCB Employees under the working-time account arrangements will be secured by way of two CTAs with Henkel Sicherungs-Treuhand e.V. as trustee, with one CTA securing entitlements of Transferring HCB Employees who have already started a part-time retirement relationship before or on December 31, 2025, and thus acquired working-time account credit before or on December 31, 2025, and one CTA securing entitlements of Transferring HCB Employees who start a part-time retirement relationship on January 1, 2026, and thus acquire working-time account credit for the first time. Insofar as the trust assets are attributable to the direct commitments that are transferred to HCBCo in the course of the Hive-Down of the HCB Business Unit, the *pro rata* trust assets corresponding to the CTA will be attributed to HCBCo with the trustees Henkel Trust e.V. and Metzler Trust e.V. For this purpose, HCBCo will conclude a separate CTA with the respective trustees Henkel Trust e.V. and Metzler Trust e.V. ("**CTA HCBCo/Henkel Trust**" and "**CTA HCBCo/Metzler**"). The same shall apply to entitlements from working-time account arrangements ("**Secured Credits on Working-Time Accounts**"), which will likewise be transferred to HCBCo upon the Hive-Down of the HCB Business Unit becoming effective and will be secured by means of trust assets by way of two CTAs with the trustee Henkel Sicherungs-Treuhand e.V. The CTA with Henkel Sicherungs-Treuhand e.V., which secures the working-time account credit of Transferring HCB Employees who have already started a part-time retirement relationship before or on December 31, 2025, and thus acquired working-time account credit before or on December 31, 2025, is hereinafter referred to as "**CTA HCBCo/HSiT Old**" and the CTA which secures the working-time account credit of Transferring HCB Employees who start a part-time retirement relationship on January 1, 2026, and thus acquire working-time account credit for the first time is referred to as "**CTA HCBCo/HSiT New.**"

(4) HCBCo will lease the HCB Business Unit transferred to it by way of the Hive-Down immediately after the Hive-Down takes effect upon the entry of the Hive-Down in the commercial register of Henkel KGaA by means of a business lease agreement within the meaning of Section 292 para. 1 no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") with retroactive economic effect from January 1, 2026, 00:00 hours, back to Henkel KGaA as lessee (the "**Business Lease Agreement**"). In this way, the employment relationships of the Transferring HCB Employees will be transferred

back to Henkel KGaA with all rights and obligations by way of a second transfer of business in accordance with Section 613a BGB. In addition to entitlements from the employment relationship, which also includes Secured Credits on Working-Time Accounts, this also includes all rights and obligations from the Pension Commitments within the meaning of the German Company Pensions Improvement Act, including direct commitments ("**Secured Pension Commitments**").

(5) For the Secured Pension Commitments, the Secured Credits on Working-Time Accounts and the other long-term personnel-related obligations of Henkel KGaA listed in § 2 of this Agreement (the pension entitlements and other entitlements of the employees covered by the assumption of obligations are specified in § 2(1) and defined as "**Secured Entitlements**"), the aim of this Agreement is to declare an assumption of obligations, including a complete assumption of performance, in the internal relationship, by HCBCo in favor of Henkel KGaA in accordance with the criteria established by the German Federal Finance Court (*Bundesfinanzhof* – judgment of April 26, 2012, – case number IV R 43/09, German Federal Tax Gazette (BStBl.) II 2017, 1228) and by the tax administration (letter of the German Federal Ministry of Finance (BMF) of November 30, 2017, – file number IV C 6S 2133/14/10001, BStBl. I 2017, 1619) ("**Assumption of Obligations**"), by means of which the obligation to fulfill Secured Entitlements is to remain the sole economic responsibility of HCBCo. The purpose of the Assumption of Obligations is for HCBCo to remain responsible for the obligation to fulfill the Secured Entitlements previously hived down to HCBCo with economic effect as of the Lease Start Date despite the transfer of the employment relationships from HCBCo to Henkel KGaA as of the Closing Date within the meaning of the Business Lease Agreement in the full amount from the Fiscal Transfer Effective Date within the meaning of the Hive-Down Agreement.

(6) It is expected that after the Closing Date within the meaning of the Business Lease Agreement various employees will change from the (leased) HAT Business Unit or the Henkel KGaA Central Functions to which they are attributed to the (leased) HCB Business Unit, and will thus be attributed to the HCB Business Unit ("**HCB Business Unit Change**" and such employees will be "**HCB Business Unit Changers**"). In addition, it can be assumed that additional employees will be hired by Henkel KGaA for the HCB Business Unit after the Closing Date within the meaning of the Business Lease Agreement ("**Employees Subsequently Joining HCB**"). The Assumption of Obligations should also extend to such HCB Business Unit Changers and Employees Subsequently Joining HCB with effect from the HCB Business Unit Change and new entry, respectively.

Against this background, the parties agree the following:

§ 1
Beneficiaries

(1) "**Beneficiaries**" within the meaning of this Agreement are

(a) the Transferring HCB Employees,

(b) the Objecting HCB Employees,

(c) the Employees Subsequently Joining HCB, as from the point in time at which the employment relationship with Henkel KGaA commences,

(d) the HCB Business Unit Changers, as from the point in time at which the HCB Business Unit Change takes place,

(e) surviving dependents of employees within the meaning of § 1(1)(a), § 1(1)(b) and § 1(1)(d), insofar as a surviving dependent's pension is also granted through the Secured Pension Commitments, and

(f) any persons entitled to compensation with entitlements derived with respect to employees within the meaning of § 1(1)(a), § 1(1)(b) and § 1(1)(d) as part of a pension rights adjustment, provided that such entitlements were acquired after the Closing Date within the meaning of the Hive-Down Agreement.

(2) Henkel KGaA will document exactly which of its employees are attributed to the (leased) HCB Business Unit and will keep each employee informed of which business unit they are attributed to. The HCB Employees are listed via their ID numbers in Annex 18(2) to the Hive-Down Agreement. Upon request, Henkel KGaA will provide HCBCo with details of the information to be documented in accordance with this § 1(2), ensuring compliance with data protection regulations. In addition, HCBCo may require Henkel KGaA to provide a written overview of the Beneficiaries and their respective Secured Entitlements once a year, ensuring compliance with data protection regulations.

§ 2
Secured Entitlements

(1) The "**Secured Entitlements**" covered by the Assumption of Obligations will include the following entitlements and vested rights of Beneficiaries, insofar as the corresponding obligations (i) are transferred from HCBCo to Henkel KGaA on the Closing Date within the meaning of the Business Lease Agreement or (ii) are established or accrued vis-à-vis Henkel KGaA during the term of the Business Lease Agreement:

(a) Secured Pension Commitments,

(b) Secured Credits on Working-Time Accounts (including benefits from partial retirement and the like), and

(c) other long-term obligations, consisting of:

(i) Long Term Incentive Plans ("LTIP"),

(ii) benefits in the event of death agreed contractually or under collective bargaining agreements,

(iii) partial retirement benefits and

(iv) anniversary bonuses and other benefits on the occasion of a service anniversary;

(v) social plan obligations and severance payments, leave of absence salaries, top-up amounts for partial retirement in each case, insofar as they are to be recognized as a restructuring provision in the commercial balance sheet.

(2) All entitlements and vested rights within the meaning of § 2 (1) points (a) to (c) of HCB Business Unit Changers who acquired them vis-à-vis Henkel KGaA prior to the change of business units will also be deemed to be Secured Entitlements.

§ 3
Assumption of Obligations

(1) From the Closing Date within the meaning of the Business Lease Agreement and with economic effect as of the Lease Start Date, HCBCo will assume the Secured Entitlements in such a way that the Beneficiaries can assert a direct claim against HCBCo for the fulfillment of their Secured Entitlements in full in accordance with the principles of a genuine contract in favor of third parties pursuant to Section 328(1) BGB.

(2) Secured Entitlements will be covered by the Assumption of Obligations to the extent and in the amount in which they exist vis-à-vis Henkel KGaA during the term of the Business Lease Agreement. Insofar as Henkel KGaA is obliged to adjust current pensions from Secured Pension Commitments based on an adjustment review pursuant to Section 16 BetrAVG, the Assumption of Obligations will also cover the adjustment amount.

(3) The inclusion of entitlements in the Assumption of Obligations will apply irrespective of whether the transfer of the commitments and entitlements as a result of a transfer of the respective employment relationship takes place on the basis of individual contractual provisions or in direct or analogous application of Section 613a BGB.

(4) Contributions that are to be made by Henkel KGaA to Pensions-Sicherungs-Verein VVaG for the Secured Pension Commitments will be borne by Henkel KGaA. This shall also apply to other contributions for securing entitlements that are recognized in profit or loss.

§ 4
Economic Compensation and Transfer of Plan Assets

(1) Henkel KGaA will pay HCBCo economic compensation for the Secured Entitlements established or accrued during the term of the Business Lease Agreement. The compensation is to be calculated on the basis of the annual additions to the provisions and liabilities (adjusted for discounting and compounding of income and expenses) in the commercial balance sheet of HCBCo that are associated with the Secured Entitlements (personnel-related expenses), insofar as the allocations are attributable to the Secured Entitlements established or accrued during the term of the Business Lease Agreement. In the case of Secured Entitlements in the form of retirement pension obligations or comparable long-term obligations within the meaning of Section 246(2) sentence 2 of the German Commercial Code (*Handelsgesetzbuch*, "**HGB**"), the value determined without offsetting in accordance with Section 246(2) sentences 2 and 3 HGB shall be decisive. HCBCo will determine the compensation amount annually as of the respective balance sheet date of HCBCo (December 31) as part of the preparation of the annual financial statements under commercial law and will notify Henkel KGaA of that amount.

(2) In the case of a HCB Business Unit Changer, Henkel KGaA will provide HCBCo with economic compensation for the assumption of the obligations arising from the Secured Entitlements acquired vis-à-vis Henkel KGaA prior to the HCB Business Unit Change ("**Prior Entitlements of Business Unit Changers**"). The economic compensation will be determined on the basis of the principles governing the recognition and the measurement of provisions/liabilities for such entitlements in accordance with the International Financial Reporting Standards ("**IFRS**"). Insofar as the Prior Entitlements of Business Unit Changers are entitlements secured by the CTA with Metzler Trust e.V., the compensation will be made by transferring the *pro rata* trust assets attributable to the Prior Entitlements of Business Unit Changers in accordance with the more detailed specification of § 4 of the Asset Transfer Agreement attached to the Hive-Down Agreement as Annex 18(4).g. Further compensation pursuant to sentence 1 will not be

payable for the Prior Entitlements of Business Unit Changers that are secured by the CTA with Metzler Trust e.V. For the sake of simplicity, unless agreed otherwise by the parties, in the event of a mid-year change no compensation will be paid for the period between the beginning of the financial year of the HCB Business Unit Change and the date of the HCB Business Unit Change for the addition to the provisions/liabilities related to the Prior Entitlements of Business Unit Changers in the financial year of the HCB Business Unit Change. For the sake of simplicity, Henkel KGaA will be entitled to determine the amount of the compensation claim on the basis of the information available as at the respective balance sheet date (December 31) in the context of the preparation of the consolidated financial statements in accordance with IFRS and to notify HCBCo of that amount.

(3) The respective compensation amount pursuant to § 4(1) and § 4(2) will fall due four weeks after notification of the determined amount. Henkel KGaA must satisfy the respective compensation claim of HCBCo by means of a credit note to the HCBCo intra-group settlement account maintained at Henkel KGaA for HCBCo. By way of derogation therefrom, instead of a credit note to the intra-group settlement account maintained at Henkel KGaA for HCBCo, Henkel KGaA is entitled to effect the economic compensation in whole or in part by transferring plan assets to an existing or yet to be established CTA of HCBCo which secures the Prior Entitlements of Business Unit Changers after the HCB Business Unit Change.

§ 5
End of the Assumption of Obligations

(1) The Beneficiary will lose their status as Beneficiary and the security right arising from the Assumption of Obligations will expire if and to the extent that

(a) the obligation of Henkel KGaA with regard to a Secured Entitlement is transferred from Henkel KGaA to another debtor within or outside the Henkel Group by virtue of an individual contract, by force of law or by universal succession (e.g., through a transfer of business (or transfer of part of the business) within the meaning of Section 613a BGB, a transfer of the employment relationship by way of an individual contract, measures under the German Transformation Act, transfers under Section 4 of the German Company Pensions Improvement Act); or

(b) the corresponding employee changes from the (leased) HCB Business Unit to the (leased) HAT Business Unit or to the Henkel KGaA Central Functions and is no longer attributed to the HCB Business Unit.

(2) In the case of § 5(1)(a), the Assumption of Obligations will expire with effect from the date of the transfer, without the need for a separate notice to the Beneficiary concerned.

This shall not apply to obligations for which Henkel KGaA continues to be liable pursuant to Section 613a(2) BGB. In this case, the Assumption of Obligations will expire only at the point at which the liability of Henkel KGaA pursuant to Section 613a(2) BGB comes to an end. In the case of § 5(1)(b), the Assumption of Obligations will expire with effect from the time at which the change of business unit takes place, without the need for a separate notice to the Beneficiary concerned.

(3) Except in the cases of § 5(1)(a), a Beneficiary will not lose their Beneficiary status by virtue of their employment relationship with Henkel KGaA coming to an end.

(4) The expiry of the security right arising from the Assumption of Obligations will have the result that neither Henkel KGaA nor the Beneficiary can demand benefits from HCBCo under this Agreement from that point in time.

(5) In the case of § 5(1)(b), HCBCo must pay economic compensation to Henkel KGaA for the assumption of the obligations by Henkel KGaA. § 4(2) shall apply accordingly to the determination of this economic compensation. With respect to the payment thereof, § 4(3) shall apply accordingly with the proviso that HCBCo is entitled to exercise the right to choose between charging the intra-group settlement account maintained for HCBCo at Henkel KGaA and transferring plan assets to a CTA of Henkel KGaA, and Henkel KGaA is entitled, if HCBCo exercises the right to choose accordingly, to debit the intra-group settlement account maintained at Henkel KGaA for HCBCo with the compensation amount.

§ 6
Assumption of the Obligation to Perform / Payments / Discharging Effect / Reimbursement

(1) Henkel KGaA and HCBCo assume that Henkel KGaA will directly fulfill the Secured Entitlements once the respective entitlement has arisen. In this case, HCBCo will reimburse Henkel KGaA for all payments against corresponding evidence to the extent to which the Assumption of Obligations has taken place pursuant to § 3 of this Agreement. Henkel KGaA is entitled to debit the intra-group settlement account of HCBCo, which is maintained at Henkel KGaA for HCBCo, in the amount of its reimbursement claim.

(2) Payments made by Henkel KGaA or by third parties to fulfill the Secured Entitlements will reduce the obligation vis-à-vis the Beneficiaries arising from this Assumption of Obligations accordingly.

(3) Insofar as HCBCo is directly held liable by the Beneficiaries due to the Assumption of Obligations agreed under § 3, performance will be effected by HCBCo for the Secured Entitlements with discharging effect also for Henkel KGaA. In such a case, Henkel

KGaA will provide HCBCo with all the necessary documents and data in compliance with data protection regulations.

(4) The transfer of rights and obligations with respect to the (*pro rata*) trust assets according to § 8(7) point d of the CTA HCBCo/Henkel Trust, according to § 8(6) point c of the CTA HCBCo/Metzler and according to § 13(6) point d of the CTA HCBCo/HSiT Old and § 6(11) point c of the CTA HCBCo/HSiT New will each be deemed to satisfy the reimbursement claim pursuant to § 6(1). The discharging effect will occur in the amount of the "Fair Value" of the transferred (*pro rata*) trust assets determined in accordance with the relevant IFRS valuation rules. Insofar as the value of the transferred (*pro rata*) trust assets exceeds the reimbursement claims pursuant to § 6(1) that have arisen but not yet been fulfilled up to the time of the transfer, the transfer of rights and obligations with respect to the (*pro rata*) trust assets pursuant to § 8(7) point d of the CTA HCBCo/Henkel Trust, pursuant to § 8(6) point c of the CTA HCBCo/Metzler and pursuant to § 13(6) point c of the CTA HCBCo/HSiT Old and § 6(11) point c of the CTA HCBCo/HSiT New will in each case constitute an advance payment for reimbursement claims yet to arise pursuant to § 6(1).

§ 7
Termination and Amendment of the Agreement

(1) Ordinary termination of this Agreement without notice (*ordentliche Kündigung*) is excluded during the term and within the scope of the Business Lease. Termination of this Agreement by mutual agreement (*einvernehmliche Aufhebung*), amendment of this Agreement (in particular with regard to the extent of the Secured Entitlements) and § 7(2) remain unaffected.

(2) This Agreement will come to an end to the extent that HCBCo becomes the direct debtor (of the pension payments) ((*Versorgungs-)Schuldnerin*) of the Secured Entitlements, in particular in the event of a transfer of business (or transfer of part of the business) to HCBCo pursuant to Section 613a BGB. This shall also apply in the event of a complete or partial termination of the Business Lease, insofar as this termination results in a transfer of business (or transfer of part of the business) to HCBCo with regard to the Beneficiaries concerned or employment relationships are transferred from Henkel KGaA to HCBCo in some other way. Such partial or full termination of the Business Lease will in this respect result in the expiry of the entitlements of Henkel KGaA and the Beneficiaries under this Agreement for the future, without the need for a separate notice to the Beneficiaries, with the result that, after the termination date, HCBCo will no longer be required to perform under this Agreement.

(3) Each party is entitled to terminate this Agreement at any time unilaterally after the end of the Business Lease with a notice period of 6 months to the end of the calendar year.

The possibility of extraordinary termination (*außerordentliche Kündigung*) remains unaffected.

(4) Termination of this Agreement pursuant to § 7(1) or (3) and amendment of this Agreement will also produce effect with respect to the Beneficiaries in each case. In particular, termination or cancellation of this Agreement will result in the expiry of the Beneficiaries' entitlements under this Agreement.

(5) In the event of a termination of this Agreement by mutual agreement pursuant to sentence 2 of § 7(1) or a termination pursuant to sentence 1 or sentence 2 of § 7(3), the parties will enter into an agreement to provide compensation for the economic disadvantages that arise for Henkel KGaA due to the termination of this Agreement as opposed to the case where this Agreement were to be continued**,** insofar as Henkel KGaA is required to bear economic burdens from the Secured Entitlements upon the termination of this Agreement. Such compensation will be provided with regard to the Secured Entitlements insofar as they have already been fully accrued by the Beneficiaries by the time of termination of this Agreement. When determining these economic disadvantages and the necessary compensation, the recognized principles of actuarial calculation and the recognized accounting principles on the commercial balance sheet must be taken into account. If, as a result of the termination of the Assumption of Obligations, the security via the CTA of HCBCo for the Beneficiaries ceases to exist, Henkel KGaA undertakes to ensure the security with regard to the Secured Pension Commitments and the Secured Credits on Working-Time Accounts of the affected Beneficiaries again via its CTA. *Pro rata* trust assets that are again made available to Henkel KGaA in this context must be taken into account when determining the compensation amount for the economic disadvantages of Henkel KGaA in accordance with this § 7(5).

§ 8
Other Provisions

(1) Unless otherwise defined herein or the context indicates otherwise, terms defined in the Hive-Down Agreement or in the Business Lease Agreement shall have the same meaning in this Agreement.

(2) The parties reserve the right to make amendments to the existing Agreement. This applies in particular in the event of a change in the method of implementation with regard to the Secured Pension Commitments. It will not be necessary to notify the Beneficiaries or obtain their consent in this regard.

(3) If, contrary to expectations, employment relationships of the Transferring HCB Employees are not transferred to HCBCo in the context of the Hive-Down of the Henkel Consumer Brands Business Unit, the Assumption of Obligations for the purpose of

contributing the Secured Entitlements into HCBCo within the meaning of Section 20 UmwStG will include these Secured Entitlements as well with economic effect as of the Closing Balance Sheet Date.

(4) This Agreement will be subject to German law.

(5) If one or more provisions of this Agreement are or become invalid in whole or in part, the validity of the remaining provisions of this Agreement will not be affected. Henkel KGaA and HCBCo undertake to replace the invalid provision with a valid provision that comes closest to the purpose of the invalid provision. The same applies in the event of a gap in the Agreement. In the event of the invalidity or nullity of provisions relating to deadlines or periods, the deadlines or periods which – depending on the intention of the parties to this Agreement – are at least or at most compatible with mandatory law are deemed to have been agreed.

* * *

Annex 24(3) – Assumption of Obligations in Respect of HAT Employees

Agreement on the Assumption of Obligations

between

1. **Henkel AG & Co. KGaA**, Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register (*Handelsregister*) of the local court (*Amtsgericht*) of Düsseldorf under HRB 4724 ("**Henkel KGaA**")

and

2. **Henkel Adhesive Technologies GmbH**, Henkelstraße 67, 40589 Düsseldorf, Germany, registered in the commercial register of the local court of Düsseldorf under HRB 91827 ("**HATCo**").

Preamble

(1) The operating activities of the consumer business (HCB) and the adhesives and sealants business (HAT) carried out by Henkel KGaA directly are to be transferred from Henkel KGaA to separate individual legal entities. For this purpose, the respective associated assets and liabilities of Henkel KGaA are to be transferred to HATCo and Henkel Consumer Brands GmbH as acquiring legal entities in each case by way of a Hive-Down for Absorption pursuant to Section 123 para. 3 no. 1 of the German Transformation Act (*Umwandlungsgesetz*, "**UmwG**") (in each case a "**Hive-Down**," the joint contractual agreement that is concluded in the same notarial deed in this regard within the meaning of Section 126 UmwG being the "**Hive-Down Agreement**") and in accordance with Section 20 of the German Transformation Tax Act (*Umwandlungssteuergesetz*, "**UmwStG**"). The business units to be transferred according to the more detailed specification of the Hive-Down Agreement are referred to hereinafter as "**HCB Business Unit**" and "**HAT Business Unit**". The central functions described in paragraph (5) of the preamble to the Hive-Down Agreement are referred to as "**Henkel KGaA Central Functions**".

(2) Upon the Hive-Down of the HAT Business Unit becoming effective, pursuant to Section 613a of the German Civil Code (*Bürgerliches Gesetzbuch*, "**BGB**"), by way of a transfer of business, and according to the more detailed specification of § 18 of the Hive-Down Agreement, the employment relationships of the employees

(a) who were attributed to the HAT Business Unit on the Closing Balance Sheet Date ("**HAT Employees**"), provided that they are also attributed to the HAT Business Unit on the Closing Date within the meaning of the Hive-Down Agreement, and

(b) who in the period between the Closing Balance Sheet Date and the Closing Date within the meaning of the Hive-Down Agreement, establish or established an employment relationship with Henkel KGaA in the HAT Business Unit or are or were attributed to the HAT Business Unit, in each case provided that they are still attributed to the HAT Business Unit on the Closing Date within the meaning of the Hive-Down Agreement ("**New Employees Joining HAT**"),

will be transferred to HATCo. The HAT Employees who are attributed to the HAT Business Unit on the Closing Date within the meaning of the Hive-Down Agreement and the New Employees Joining HAT are collectively referred to as the "**Transferring HAT Employees**"). Transferring HAT Employees that validly object to the transfer of their employment relationship pursuant to Section 613a(6) BGB, are hereinafter referred to as "**Objecting HAT Employees**".

(3) The transfer of the Transferring HAT Employees also includes all rights and obligations from the Pension Commitments within the meaning of the German Company Pensions Improvement Act (*Gesetz zur Verbesserung der betrieblichen Altersversorgung*, "**BetrAVG**") which Henkel KGaA has granted to the Transferring HAT Employees or into which it has entered. Henkel KGaA will secure the direct commitments vis-à-vis the Transferring HAT Employees by way of two Contractual Trust Arrangements "**CTA**" with Henkel Trust e.V. and Metzler Trust e.V. as trustees. Furthermore, entitlements of the Transferring HAT Employees under the working-time account arrangements will be secured by way of two CTAs with Henkel Sicherungs-Treuhand e.V. as trustee, with one CTA securing entitlements of Transferring HAT Employees who have already started a part-time retirement relationship before or on December 31, 2025, and thus acquired working-time account credit before or on December 31, 2025, and one CTA securing entitlements of Transferring HAT Employees who start a part-time retirement relationship on January 1, 2026, and thus acquire working-time account credit for the first time. Insofar as the trust assets are attributable to the direct commitments that are transferred to HATCo in the course of the Hive-Down of the HAT Business Unit, the *pro rata* trust assets corresponding to the CTA will be attributed to HATCo with the trustees Henkel Trust e.V. and Metzler Trust e.V. For this purpose, HATCo will conclude a separate CTA with the respective trustees Henkel Trust e.V. and Metzler Trust e.V. ("**CTA HATCo/Henkel Trust**" and "**CTA HATCo/Metzler**"). The same shall apply to entitlements from working-time account arrangements ("**Secured Credits on Working-Time Accounts**"), which will likewise be transferred to HATCo upon the Hive-Down of the HAT Business Unit becoming effective and will be secured by means of trust assets by way of two CTAs with the trustee Henkel Sicherungs-Treuhand e.V. The CTA with Henkel Sicherungs-Treuhand e.V., which secures the working-time account credit of Transferring HAT Employees who have already started a part-time retirement relationship before or on December 31, 2025, and thus acquired working-time account credit before or on December 31, 2025, is hereinafter referred to as "**CTA HATCo/HSiT Old**" and the CTA which secures the working-time account credit of Transferring HAT Employees who start a part-time retirement relationship on January 1, 2026, and thus acquire working-time account credit for the first time is referred to as "**CTA HATCo/HSiT New.**"

(4) HATCo will lease the HAT Business Unit transferred to it by way of the Hive-Down immediately after the Hive-Down takes effect upon the entry of the Hive-Down in the commercial register of Henkel KGaA by means of a business lease agreement within the meaning of Section 292 para. 1 no. 3 of the German Stock Corporation Act (*Aktiengesetz*, "**AktG**") with retroactive economic effect from January 1, 2026, 00:00 hours, back to Henkel KGaA as lessee (the "**Business Lease Agreement**"). In this way, the employment relationships of the Transferring HAT Employees will be transferred

back to Henkel KGaA with all rights and obligations by way of a second transfer of business in accordance with Section 613a BGB. In addition to entitlements from the employment relationship, which also includes Secured Credits on Working-Time Accounts, this also includes all rights and obligations from the Pension Commitments within the meaning of the German Company Pensions Improvement Act, including direct commitments ("**Secured Pension Commitments**").

(5) For the Secured Pension Commitments, the Secured Credits on Working-Time Accounts and the other long-term personnel-related obligations of Henkel KGaA listed in § 2 of this Agreement (the pension entitlements and other entitlements of the employees covered by the assumption of obligations are specified in § 2(1) and defined as "**Secured Entitlements**"), the aim of this Agreement is to declare an assumption of obligations, including a complete assumption of performance, in the internal relationship, by HATCo in favor of Henkel KGaA in accordance with the criteria established by the German Federal Finance Court (*Bundesfinanzhof* – judgment of April 26, 2012, – case number IV R 43/09, German Federal Tax Gazette (BStBl.) II 2017, 1228) and by the tax administration (letter of the German Federal Ministry of Finance (BMF) of November 30, 2017, – file number IV C 6S 2133/14/10001, BStBl. I 2017, 1619) ("**Assumption of Obligations**"), by means of which the obligation to fulfill Secured Entitlements is to remain the sole economic responsibility of HATCo. The purpose of the Assumption of Obligations is for HATCo to remain responsible for the obligation to fulfill the Secured Entitlements previously hived down to HATCo with economic effect as of the Lease Start Date despite the transfer of the employment relationships from HATCo to Henkel KGaA as of the Closing Date within the meaning of the Business Lease Agreement in the full amount from the Fiscal Transfer Effective Date within the meaning of the Hive-Down Agreement.

(6) It is expected that after the Closing Date within the meaning of the Business Lease Agreement various employees will change from the (leased) HCB Business Unit or the Henkel KGaA Central Functions to which they are attributed to the (leased) HAT Business Unit, and will thus be attributed to the HAT Business Unit ("**HAT Business Unit Change**" and such employees will be "**HAT Business Unit Changers**"). In addition, it can be assumed that additional employees will be hired by Henkel KGaA for the HAT Business Unit after the Closing Date within the meaning of the Business Lease Agreement ("**Employees Subsequently Joining HAT**"). The Assumption of Obligations should also extend to such HAT Business Unit Changers and Employees Subsequently Joining HAT with effect from the HAT Business Unit Change and new entry, respectively.

Against this background, the parties agree the following:

§ 1
Beneficiaries

(1) "**Beneficiaries**" within the meaning of this Agreement are

(a) the Transferring HAT Employees,

(b) the Objecting HAT Employees,

(c) the Employees Subsequently Joining HAT, as from the point in time at which the employment relationship with Henkel KGaA commences,

(d) the HAT Business Unit Changers, as from the point in time at which the HAT Business Unit Change takes place,

(e) surviving dependents of employees within the meaning of § 1(1)(a), § 1(1)(b) and § 1(1)(d), insofar as a surviving dependent's pension is also granted through the Secured Pension Commitments, and

(f) any persons entitled to compensation with entitlements derived with respect to employees within the meaning of § 1(1)(a), § 1(1)(b) and § 1(1)(d) as part of a pension rights adjustment, provided that such entitlements were acquired after the Closing Date within the meaning of the Hive-Down Agreement.

(2) Henkel KGaA will document exactly which of its employees are attributed to the (leased) HAT Business Unit and will keep each employee informed of which business unit they are attributed to. The HAT Employees are listed via their ID numbers in Annex 18(2) to the Hive-Down Agreement. Upon request, Henkel KGaA will provide HATCo with details of the information to be documented in accordance with this § 1(2), ensuring compliance with data protection regulations. In addition, HATCo may require Henkel KGaA to provide a written overview of the Beneficiaries and their respective Secured Entitlements once a year, ensuring compliance with data protection regulations.

§ 2
Secured Entitlements

(1) The "**Secured Entitlements**" covered by the Assumption of Obligations will include the following entitlements and vested rights of Beneficiaries, insofar as the corresponding obligations (i) are transferred from HATCo to Henkel KGaA on the Closing Date within the meaning of the Business Lease Agreement or (ii) are established or accrued vis-à-vis Henkel KGaA during the term of the Business Lease Agreement:

(a) Secured Pension Commitments,

(b) Secured Credits on Working-Time Accounts (including benefits from partial retirement and the like), and

(c) other long-term obligations, consisting of:

(i) Long Term Incentive Plans ("LTIP"),

(ii) benefits in the event of death agreed contractually or under collective bargaining agreements,

(iii) partial retirement benefits and

(iv) anniversary bonuses and other benefits on the occasion of a service anniversary;

(v) social plan obligations and severance payments, leave of absence salaries, top-up amounts for partial retirement in each case, insofar as they are to be recognized as a restructuring provision in the commercial balance sheet.

(2) All entitlements and vested rights within the meaning of § 2 (1) points (a) to (c) of HAT Business Unit Changers who acquired them vis-à-vis Henkel KGaA prior to the change of business units will also be deemed to be Secured Entitlements.

§ 3
Assumption of Obligations

(1) From the Closing Date within the meaning of the Business Lease Agreement and with economic effect as of the Lease Start Date, HATCo will assume the Secured Entitlements in such a way that the Beneficiaries can assert a direct claim against HATCo for the fulfillment of their Secured Entitlements in full in accordance with the principles of a genuine contract in favor of third parties pursuant to Section 328(1) BGB.

(2) Secured Entitlements will be covered by the Assumption of Obligations to the extent and in the amount in which they exist vis-à-vis Henkel KGaA during the term of the Business Lease Agreement. Insofar as Henkel KGaA is obliged to adjust current pensions from Secured Pension Commitments based on an adjustment review pursuant to Section 16 BetrAVG, the Assumption of Obligations will also cover the adjustment amount.

(3) The inclusion of entitlements in the Assumption of Obligations will apply irrespective of whether the transfer of the commitments and entitlements as a result of a transfer of the respective employment relationship takes place on the basis of individual contractual provisions or in direct or analogous application of Section 613a BGB.

(4) Contributions that are to be made by Henkel KGaA to Pensions-Sicherungs-Verein VVaG for the Secured Pension Commitments will be borne by Henkel KGaA. This shall also apply to other contributions for securing entitlements that are recognized in profit or loss.

§ 4
Economic Compensation and Transfer of Plan Assets

(1) Henkel KGaA will pay HATCo economic compensation for the Secured Entitlements established or accrued during the term of the Business Lease Agreement. The compensation is to be calculated on the basis of the annual additions to the provisions and liabilities (adjusted for discounting and compounding of income and expenses) in the commercial balance sheet of HATCo that are associated with the Secured Entitlements (personnel-related expenses), insofar as the allocations are attributable to the Secured Entitlements established or accrued during the term of the Business Lease Agreement. In the case of Secured Entitlements in the form of retirement pension obligations or comparable long-term obligations within the meaning of Section 246(2) sentence 2 of the German Commercial Code (*Handelsgesetzbuch*, "**HGB**"), the value determined without offsetting in accordance with Section 246(2) sentences 2 and 3 HGB shall be decisive. HATCo will determine the compensation amount annually as of the respective balance sheet date of HATCo (December 31) as part of the preparation of the annual financial statements under commercial law and will notify Henkel KGaA of that amount.

(2) In the case of a HAT Business Unit Changer, Henkel KGaA will provide HATCo with economic compensation for the assumption of the obligations arising from the Secured Entitlements acquired vis-à-vis Henkel KGaA prior to the HAT Business Unit Change ("**Prior Entitlements of Business Unit Changers**"). The economic compensation will be determined on the basis of the principles governing the recognition and the measurement of provisions/liabilities for such entitlements in accordance with the International Financial Reporting Standards ("**IFRS**"). Insofar as the Prior Entitlements of Business Unit Changers are entitlements secured by the CTA with Metzler Trust e.V., the compensation will be made by transferring the *pro rata* trust assets attributable to the Prior Entitlements of Business Unit Changers in accordance with the more detailed specification of § 4 of the Asset Transfer Agreement attached to the Hive-Down Agreement as Annex 18(4).g. Further compensation pursuant to sentence 1 will not be

payable for the Prior Entitlements of Business Unit Changers that are secured by the CTA with Metzler Trust e.V. For the sake of simplicity, unless agreed otherwise by the parties, in the event of a mid-year change no compensation will be paid for the period between the beginning of the financial year of the HAT Business Unit Change and the date of the HAT Business Unit Change for the addition to the provisions/liabilities related to the Prior Entitlements of Business Unit Changers in the financial year of the HAT Business Unit Change. For the sake of simplicity, Henkel KGaA will be entitled to determine the amount of the compensation claim on the basis of the information available as at the respective balance sheet date (December 31) in the context of the preparation of the consolidated financial statements in accordance with IFRS and to notify HATCo of that amount.

(3) The respective compensation amount pursuant to § 4(1) and § 4(2) will fall due four weeks after notification of the determined amount. Henkel KGaA must satisfy the respective compensation claim of HATCo by means of a credit note to the HATCo intra-group settlement account maintained at Henkel KGaA for HATCo. By way of derogation therefrom, instead of a credit note to the intra-group settlement account maintained at Henkel KGaA for HATCo, Henkel KGaA is entitled to effect the economic compensation in whole or in part by transferring plan assets to an existing or yet to be established CTA of HATCo which secures the Prior Entitlements of Business Unit Changers after the HAT Business Unit Change.

§ 5
End of the Assumption of Obligations

(1) The Beneficiary will lose their status as Beneficiary and the security right arising from the Assumption of Obligations will expire if and to the extent that

(a) the obligation of Henkel KGaA with regard to a Secured Entitlement is transferred from Henkel KGaA to another debtor within or outside the Henkel Group by virtue of an individual contract, by force of law or by universal succession (e.g., through a transfer of business (or transfer of part of the business) within the meaning of Section 613a BGB, a transfer of the employment relationship by way of an individual contract, measures under the German Transformation Act, transfers under Section 4 of the German Company Pensions Improvement Act); or

(b) the corresponding employee changes from the (leased) HAT Business Unit to the (leased) HCB Business Unit or to the Henkel KGaA Central Functions and is no longer attributed to the HAT Business Unit.

(2) In the case of § 5(1)(a), the Assumption of Obligations will expire with effect from the date of the transfer, without the need for a separate notice to the Beneficiary concerned.

This shall not apply to obligations for which Henkel KGaA continues to be liable pursuant to Section 613a(2) BGB. In this case, the Assumption of Obligations will expire only at the point at which the liability of Henkel KGaA pursuant to Section 613a(2) BGB comes to an end. In the case of § 5(1)(b), the Assumption of Obligations will expire with effect from the time at which the change of business unit takes place, without the need for a separate notice to the Beneficiary concerned.

(3) Except in the cases of § 5(1)(a), a Beneficiary will not lose their Beneficiary status by virtue of their employment relationship with Henkel KGaA coming to an end.

(4) The expiry of the security right arising from the Assumption of Obligations will have the result that neither Henkel KGaA nor the Beneficiary can demand benefits from HATCo under this Agreement from that point in time.

(5) In the case of § 5(1)(b), HATCo must pay economic compensation to Henkel KGaA for the assumption of the obligations by Henkel KGaA. § 4(2) shall apply accordingly to the determination of this economic compensation. With respect to the payment thereof, § 4(3) shall apply accordingly with the proviso that HATCo is entitled to exercise the right to choose between charging the intra-group settlement account maintained for HATCo at Henkel KGaA and transferring plan assets to a CTA of Henkel KGaA, and Henkel KGaA is entitled, if HATCo exercises the right to choose accordingly, to debit the intra-group settlement account maintained at Henkel KGaA for HATCo with the compensation amount.

§ 6
Assumption of the Obligation to Perform / Payments / Discharging Effect / Reimbursement

(1) Henkel KGaA and HATCo assume that Henkel KGaA will directly fulfill the Secured Entitlements once the respective entitlement has arisen. In this case, HATCo will reimburse Henkel KGaA for all payments against corresponding evidence to the extent to which the Assumption of Obligations has taken place pursuant to § 3 of this Agreement. Henkel KGaA is entitled to debit the intra-group settlement account of HATCo, which is maintained at Henkel KGaA for HATCo, in the amount of its reimbursement claim.

(2) Payments made by Henkel KGaA or by third parties to fulfill the Secured Entitlements will reduce the obligation vis-à-vis the Beneficiaries arising from this Assumption of Obligations accordingly.

(3) Insofar as HATCo is directly held liable by the Beneficiaries due to the Assumption of Obligations agreed under § 3, performance will be effected by HATCo for the Secured Entitlements with discharging effect also for Henkel KGaA. In such a case, Henkel

KGaA will provide HATCo with all the necessary documents and data in compliance with data protection regulations.

(4) The transfer of rights and obligations with respect to the (*pro rata*) trust assets according to § 8(7) point d of the CTA HATCo/Henkel Trust, according to § 8(6) point c of the CTA HATCo/Metzler and according to § 13(6) point d of the CTA HATCo/HSiT Old and § 6(11) point c of the CTA HATCo/HSiT New will each be deemed to satisfy the reimbursement claim pursuant to § 6(1). The discharging effect will occur in the amount of the "Fair Value" of the transferred (*pro rata*) trust assets determined in accordance with the relevant IFRS valuation rules. Insofar as the value of the transferred (*pro rata*) trust assets exceeds the reimbursement claims pursuant to § 6(1) that have arisen but not yet been fulfilled up to the time of the transfer, the transfer of rights and obligations with respect to the (*pro rata*) trust assets pursuant to § 8(7) point d of the CTA HATCo/Henkel Trust, pursuant to § 8(6) point c of the CTA HATCo/Metzler and pursuant to § 13(6) point c of the CTA HATCo/HSiT Old and § 6(11) point c of the CTA HATCo/HSiT New will in each case constitute an advance payment for reimbursement claims yet to arise pursuant to § 6(1).

§ 7
Termination and Amendment of the Agreement

(1) Ordinary termination of this Agreement without notice (*ordentliche Kündigung*) is excluded during the term and within the scope of the Business Lease. Termination of this Agreement by mutual agreement (*einvernehmliche Aufhebung*), amendment of this Agreement (in particular with regard to the extent of the Secured Entitlements) and § 7(2) remain unaffected.

(2) This Agreement will come to an end to the extent that HATCo becomes the direct debtor (of the pension payments) ((*Versorgungs-)Schuldnerin*) of the Secured Entitlements, in particular in the event of a transfer of business (or transfer of part of the business) to HATCo pursuant to Section 613a BGB. This shall also apply in the event of a complete or partial termination of the Business Lease, insofar as this termination results in a transfer of business (or transfer of part of the business) to HATCo with regard to the Beneficiaries concerned or employment relationships are transferred from Henkel KGaA to HATCo in some other way. Such partial or full termination of the Business Lease will in this respect result in the expiry of the entitlements of Henkel KGaA and the Beneficiaries under this Agreement for the future, without the need for a separate notice to the Beneficiaries, with the result that, after the termination date, HATCo will no longer be required to perform under this Agreement.

(3) Each party is entitled to terminate this Agreement at any time unilaterally after the end of the Business Lease with a notice period of 6 months to the end of the calendar year.

The possibility of extraordinary termination (*außerordentliche Kündigung*) remains unaffected.

(4) Termination of this Agreement pursuant to § 7(1) or (3) and amendment of this Agreement will also produce effect with respect to the Beneficiaries in each case. In particular, termination or cancellation of this Agreement will result in the expiry of the Beneficiaries' entitlements under this Agreement.

(5) In the event of a termination of this Agreement by mutual agreement pursuant to sentence 2 of § 7(1) or a termination pursuant to sentence 1 or sentence 2 of § 7(3), the parties will enter into an agreement to provide compensation for the economic disadvantages that arise for Henkel KGaA due to the termination of this Agreement as opposed to the case where this Agreement were to be continued**,** insofar as Henkel KGaA is required to bear economic burdens from the Secured Entitlements upon the termination of this Agreement. Such compensation will be provided with regard to the Secured Entitlements insofar as they have already been fully accrued by the Beneficiaries by the time of termination of this Agreement. When determining these economic disadvantages and the necessary compensation, the recognized principles of actuarial calculation and the recognized accounting principles on the commercial balance sheet must be taken into account. If, as a result of the termination of the Assumption of Obligations, the security via the CTA of HATCo for the Beneficiaries ceases to exist, Henkel KGaA undertakes to ensure the security with regard to the Secured Pension Commitments and the Secured Credits on Working-Time Accounts of the affected Beneficiaries again via its CTA. *Pro rata* trust assets that are again made available to Henkel KGaA in this context must be taken into account when determining the compensation amount for the economic disadvantages of Henkel KGaA in accordance with this § 7(5).

§ 8
Other Provisions

(1) Unless otherwise defined herein or the context indicates otherwise, terms defined in the Hive-Down Agreement or in the Business Lease Agreement shall have the same meaning in this Agreement.

(2) The parties reserve the right to make amendments to the existing Agreement. This applies in particular in the event of a change in the method of implementation with regard to the Secured Pension Commitments. It will not be necessary to notify the Beneficiaries or obtain their consent in this regard.

(3) If, contrary to expectations, employment relationships of the Transferring HAT Employees are not transferred to HATCo in the context of the Hive-Down of the Henkel Consumer Brands Business Unit, the Assumption of Obligations for the purpose of

contributing the Secured Entitlements into HATCo within the meaning of Section 20 UmwStG will include these Secured Entitlements as well with economic effect as of the Closing Balance Sheet Date.

(4) This Agreement will be subject to German law.

(5) If one or more provisions of this Agreement are or become invalid in whole or in part, the validity of the remaining provisions of this Agreement will not be affected. Henkel KGaA and HATCo undertake to replace the invalid provision with a valid provision that comes closest to the purpose of the invalid provision. The same applies in the event of a gap in the Agreement. In the event of the invalidity or nullity of provisions relating to deadlines or periods, the deadlines or periods which – depending on the intention of the parties to this Agreement – are at least or at most compatible with mandatory law are deemed to have been agreed.

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