

Review of the non-profit and tax status of Future Cleantech Architects gGmbH for the fiscal years 2022 to 2024

Future Cleantech Architects gGmbH has engaged us, Schomerus & Partner mbB Tax | Law | Audit, Deichstraße 1, 20459 Hamburg, to review compliance with non-profit principles as well as selected tax risks for the financial years 2022 to 2024. The aim of the review was to identify any potential weaknesses. The review led to the following findings:

The

Future Cleantech Architects gGmbH

fundamentally fulfils the requirements of non-profit law during the assessment period. No significant current tax risks are apparent. Therefore, there is no urgent need for action or provisions in the context of preparing the annual financial statements.

The review particularly covered:

- the formal basis (especially the articles of association);
- actual management (especially activities in accordance with the articles of association, benefits to shareholders, members, or third parties, remuneration of employees, as well as administrative and advertising costs);
- the use of funds (especially timely use of funds, transfer of funds) and creation of reserves;
- donation receipts;
- economic activity (especially sponsorship and sales tax).

As a result of the review:

- the company's articles of association essentially conform to the wording of the model articles of association provided by the tax authorities;
- the actual management of the company is within the scope of the company's statutory purposes;
- the annual financial statements do not indicate that the advertising and administrative expenses exceed the limits set by the tax authorities;
- the company's funds are used within the two-year period for the use of funds provided for by law or allocated to reserves in accordance with the statutory provisions (Section 62 of the German Fiscal Code (AO));
- the sample donation receipt by the company complies with the valid official template;
- the company does not engage in any economic business operations and is not involved in any entrepreneurial activities.

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The following recommendations are made:

- (1) If a sponsorship agreement is to be concluded in the future, it is recommended that the agreement be reviewed prior to its conclusion, particularly with regard to its classification as a commercial business activity, asset management (in the case of the transfer of logo usage rights), or the ideal sphere.
- (2) It is further recommended to have future output services of the company reviewed in terms of their VAT liability and VAT classification as commercial business operations or special-purpose operations.
- (3) Issues with international implications should continue to be identified and, if necessary, classified after consultation with a tax advisor.

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