

A dividend of EUR 0.20 per share (previous year: EUR 0.19) was paid to stockholders in 2022.

The contract liabilities amounting to KEUR 16,610 (previous year: KEUR 13,859) relate essentially to the down payments received from customers for software projects.

### \_\_\_ Financial situation

The inflow and outflow of funds is shown in the cash flow statement. In 2022, the cash flow from operating activities amounted to KEUR 33,875 and was thus slightly higher than the level of the previous year (KEUR 31,386). The cash flow from investment activities was KEUR -98,552 as of the balance sheet date (previous year: KEUR -21,249). Payments for investments in short-term cash management and forecasts as well as for intangible assets and payments for acquired companies were the focus of investment activities. The cash flow from financing activities amounted to KEUR 57,969 (previous year: KEUR -11,084) and mainly includes payments from capital increases. for dividends payments, payments for the repayment of lease liabilities, incoming and outgoing payments for the sale and purchase of treasury stock and the acquisition of non-controlling interests of already fully consolidated companies as well as incoming payments from capital increases.

No loans were taken from banks in the fiscal year. Existing credit lines at banks did not have to be used.

### \_\_\_ Investments / Acquisitions

Please refer to the "Business model" section of the consolidated financial statements to learn about changes to the Nexus AG ownership structure.

### \_\_\_ Principles and Objectives of Financial Management

NEXUS financial management targets ensuring the financial stability and flexibility of the company. A balanced ratio between own and outside capital plays an essential role in this. The capital structure of NEXUS Group is composed of 69.4% equity capital, 11.5% long-term debts and 19.1% short-term debts. The long-term debt consists of pension obligations and other non-current liabilities. The current liabilities essential concern accruals, other financial liabilities and trade payables.

## INFORMATION RELEVANT TO ACQUISITIONS

### \_\_\_ Composition of Subscribed Capital and Stock Exchange Listing

NEXUS AG is listed on the Frankfurt securities market in Prime Standard under securities identification number (WKN) 522090. The subscribed capital in the amount of EUR 17,274,695.00 (previous year: EUR 15,814,695.00) is composed of the following: Common stocks: 17,274,695 shares (previous year: 15,814,695 shares) at the accounting

par value of EUR 1.00 each. Refer to the German Stock Corporation Law (Subsection 8 ff AktG) for information about the rights and obligations with respect to the individual den share certificates. A total of 17,229,256 shares (previous year: 15,801,450) have been issued as of the cut-off date.

### \_\_\_ Type of voting right control in the case of employee participations

There is no separation between voting right and stock for the employees with capital shares. Employees can exercise control rights directly.

### \_\_\_ Appointing and dismissing Executive Board members and amendments to the articles of incorporation

There are no more far-reaching provisions in the articles of incorporation beyond the statutory provisions for the appointment and dismissal of Executive Board members. In addition, there are no essential bylaw provisions, which deviate from legal regulations and flexible regulations.

### \_\_\_ Rights of the Executive Board in terms of the ability to issue or buy back shares, authorization to purchase treasury stocks

With its resolution on 12/05/2017, the Annual General Meeting of Nexus AG authorized the Executive Board to purchase treasury stocks up to a total amount of 10% of the capital available upon convocation of the Annual General Meeting prior to 30/04/2022, namely to purchase a maximum of 1,573,566 no-par value shares with a respective book value of EUR 1.00. The Executive Board is authorized to redeem the purchased treasury shares with the approval of the Supervisory Board without further shareholders' resolution as well as the shareholders' subscription rights in the case of the use of the treasury shares subject to the detailed provisions of point 7 from the agenda of the Nexus AG Annual General Meeting, as published in the Federal Gazette on 17 May 2017. The hitherto existing authorization of 18 May 2015 was thus revoked.

The Executive Board is also empowered to offer the stocks purchased with approval of the Supervisory Board to a third party within the context of company mergers or at purchase of companies or participating shares in companies. The subscription rights of stockholders to their own stocks are insofar excluded.

With regard to the information pursuant to Section 160 (1) no. 2 of the German Stock Corporation Law (AktG), we refer to the Appendix.

### \_\_\_ Authorized capital

The Executive Board is empowered to increase the capital stock of the company in the period until 31 March 2026 with approval of the Supervisory Board one time or several times up to a total of EUR 3,100,000.00 via issue of new no-par bearer stocks (individual share certificates) against cash and/or capital subscribed in kind (authorized capital 2021). The new shares can also be issued to employees of the company or an affiliated company. The Executive Board shall decide about the conditions of the stock issue subject to

approval by the Supervisory Board. The Executive Board is also empowered – subject to approval by the Supervisory Board – to decide about the exclusion of stock rights of stockholders in the following cases:

- + For fractional amounts
- + For issue of new stocks to employees of the company or an affiliated company
- + For issue of new stocks against capital subscribed in kind for purchase of companies, company parts or shares in companies
- + At issue of new stocks against cash investment, if the issue amount of the new shares does not fall substantially short of the already the listed price of shares already listed on the securities markets of the same class and same investment at the time of final determination of the issue amount by the Executive Board in the sense of Sections 203 (1) and (2), 186 (3) sentence 4 of the German Stock Corporation Law (AktG) and the proportional amount of the capital stock for the new shares does not exceed 10% of the capital stock existing (EUR 15,752,231.00) at the time of entering this empowerment in the commercial register and – cumulatively – 10% of the new stocks existing at the time of the issue, for which the subscription right was excluded. The proportional share of capital stock is to be deducted at the highest limit of 10% of capital stock, which applies to the new or repurchased shares, which were issued or sold since entry of this empowerment in the commercial register with simplified purchase right exclusion pursuant or corresponding to Section 186 (3) sentence 4 of the German Stock Corporation Law (AktG) This applies as well to the proportional share of capital stock, which refers to the option and/or conversion rights from option and/or convertible bonds and/or conversion requirements, which were issued or sold since entry of this empowerment in the commercial register pursuant to Section 186 (3) sentence 4 of the German Stock Corporation Law (AktG).

## **Contingent capital**

The capital stock of the company was increased conditionally by KEUR 1,400 via issue of up to 1,400,000 registered share certificates with an accounting par value of EUR 1.00 each (contingent capital 2012). The contingent capital serves for securing purchase rights from stock options, which were granted based on the empowerment of the annual general meeting of Nexus AG on 23 May 2012. The contingent capital increase will only be carried out insofar as stock options are issued, the bearers of these share options use their subscription rights and the Group does not offer treasury shares to fulfill subscription rights.

Contingent capital in the amount of KEUR 1,400 was created (contingent capital 2012) with the annual general meeting resolution of 29/04/2022.

The contingent capital amounted to KEUR 0 (previous year: KEUR 1,400) in the fiscal year.