Articles of Incorporation of the MIND Foundation gGmbH

Version 3.0

Draft, as of August 17, 2026 · Proposal for the shareholders' meeting on September 2, 2026

Part A — Text of the Articles of Association

§ 1 Name, Registered Office, Purpose

(1) Name: The organization's name is: MIND Foundation gGmbH (pursuant to § 4 GmbHG).

(2) Registered Office: The organization's registered office is in Berlin (pursuant to § 4a GmbHG).

(3) Nonprofit Status: The organization pursues exclusively and directly nonprofit purposes within the meaning of the section "Tax-Privileged Purposes" of the German Tax Code (AO) (pursuant to §§ 51 et seq. AO). The purpose of the organization is to promote the public good in the material, intellectual, or moral spheres (pursuant to § 52(1) AO), in particular through: the promotion of science and research (pursuant to § 52 (2) No. 1 AO), the promotion of education, public education, and vocational training (pursuant to § 52 (2) No. 7 AO), and the promotion of public health and public health care (pursuant to § 52 (2) No. 3 AO).
The non-profit status implies that capital can not be extracted by individuals.

(4) Investment in and Establishment of Other Entities: The corporation is authorized to invest in other companies or establish subsidiaries, as well as to take all measures appropriate to further the corporation's charitable purpose.

§ 2 Nonprofit Status and Achievement of Purpose

(1) Fulfillment of the Purpose**:** The purpose set forth in the Articles of Association is fulfilled in particular through:

1. Science and research

Promotion of scientific activities, particularly in the fields of mental health, medicine (especially psychiatry, medical psychotherapy, medical psychology, and palliative care), psychotherapy and augmented psychotherapy, neuroscience, philosophy of mind, and social transformations, as well as research into continuing education programs, including clinical applied research, preferably in cooperation with universities and non-university research institutions. The Organization also awards publicly available scholarships in the fields of medicine, psychotherapy, neuroscience, and consciousness research.

2. Education

Scientifically grounded continuing education and professional development programs for medical, therapeutic, legal, regulatory, and related professions to promote evidence-based therapies and to advise policymakers, government agencies, and professional associations—including on the ethically, scientifically, and legally sound use of psychoactive substances.

3. Public Health

Implementation of measures for health promotion, prevention, and harm reduction, as well as public education on the potential benefits and risks of altered states of consciousness. The Organization may also, within the limits of its financial resources, award patient scholarships to alleviate undue hardship in medical and psychotherapeutic treatment and prevention.

(2) Nonprofit Status and Proportionality: The association operates on a nonprofit basis; it does not primarily pursue its own economic purposes (pursuant to § 55(1)(1) of the German Fiscal Code (AO)). Funds may be used only for the purposes set forth in the articles of association. The members receive no share of profits and, in their capacity as members, no other payments from the association's funds (pursuant to § 55 (1) No. 2 of the German Fiscal Code (AO)). Upon their withdrawal from the corporation, upon the corporation's dissolution, or upon the cessation of tax-favored purposes, they shall receive no more than their paid-in capital shares and the fair market value of their contributions in kind, unless a severance payment is already excluded under § 11(4) of these Articles of Association. No one may be favored by expenditures unrelated to the organization's purpose or by disproportionately high compensation (pursuant to Section 55(1)(3) of the German Fiscal Code (AO)).

(3) Dissolution of the Corporation: Upon dissolution of the Corporation or upon the cessation of tax-privileged purposes, the Corporation's assets shall, within the framework of the tax-related asset restriction (pursuant to § 61 AO), be transferred to FINDER e.V., FINDER e.V. Schützenstraße 6A, 10117 Berlin, which must use them directly and exclusively for charitable, benevolent, or religious purposes. Should FINDER gem. e.V. no longer exist at the time of dissolution, have lost its nonprofit status, or be unable for other reasons to use the assets in accordance with the bylaws, the assets shall pass to another tax-exempt entity or a public-law entity, which must use them directly and exclusively for the purposes specified in § 1(3). The selection of this entity is the responsibility of the shareholders' meeting; it requires the approval of the competent tax office.

§ 3 Share Capital and Shares

(1) Share Capital: The organization's share capital amounts to EUR 25,000.00, divided into 25,000 shares with a par value of EUR 1.00 each (pursuant to § 5 (1) and (2) of the German Limited Liability Companies Act (GmbHG)). The allocation by name is governed by the articles of incorporation and the list of shareholders to be filed with the competent commercial registry (pursuant to § 40 GmbHG).

§ 4 Governing Bodies, Management, and Reporting Obligations

(1) Managing Directors: The organization shall have one or more managing directors (pursuant to § 6 GmbHG). The power of representation (pursuant to § 35 GmbHG) and any exemption from the prohibition on self-dealing (pursuant to § 181 BGB in conjunction with § 35 (3) GmbHG) shall be determined by resolution of the shareholders' meeting.

(2) Legal Transactions Requiring Approval: For legal transactions that go beyond the ordinary course of business, the managing directors require, internally, prior approval by a resolution of the shareholders (pursuant to § 37(1) GmbHG). Further details are set forth in the Rules of Procedure (A03).

(3) Digital participation structures: Within the framework of the freedom of organization under corporate law (pursuant to § 45 GmbHG), the management establishes participatory and digital structures for voting, information sharing, and co-decision-making for the shareholders, the

Advisory Board (A02), the Board of Trustees (A04), collaboration with the MIND Foundation e.V. (A07), and the employees (A05). The selection of the tools to be used is the responsibility of the management; these tools must cover invitations, voting, the provision of documents, and the permanent archiving of resolutions and minutes, as well as support the right to information and inspection pursuant to § 51a GmbHG. The current status of implementation is documented in the Rules of Procedure (A03). Appendices A01 through A09 are independent governance documents adopted by the Shareholders' Meeting that supplement these Articles of Association without being part of them; they include the organizational chart (A01), the rules for the Advisory Board (A02), the Executive Board (A03), the Board of Trustees (A04), employees (A05), and the Scientific Advisory Board (A06), the framework agreement with the Friends of the Association (A07), the framework agreement with the OVID Clinics (A08), and the Conference and Event Neutrality Policy (A09). Amendments to the appendices do not require an amendment to the Articles of Association.

(4) Internal Annual Report: The preparation of a comprehensive annual report for the shareholders' meeting is one of the duties of the management (pursuant to § 43(1) GmbHG). The report covers the past fiscal year and must be available in two languages (German/English) by **April 1** of the following fiscal year. Further details are set forth in the Rules of Procedure (A03).

(5) External Annual Report (MIND Magazine): The external annual report for the general public (MIND Magazine with the annual report) must be available in digital form by **October 15** for the preceding year. Further details are governed by the Rules of Procedure (A03).

(6) External Accountability: The MIND Foundation is committed to accountability to the public and its stakeholders in accordance with a three-tier accountability framework (Tier V of the governance architecture): (a) European foundation of trust: the Transparent Civil Society Initiative (ITZ) with annual updates on the 10 criteria, as well as the DZI donation seal in the medium term; (b) Global reporting: GRI 2 (General Disclosures) on governance, stakeholder engagement, and strategy for international institutional donors, as well as GRI 3 (Material Topics) for later phases; (c) Mission-Specific Integrity: scientific standards in accordance with the WMA Declaration of Helsinki, CONSORT, and the GDPR (C06), as well as education and development standards in accordance with ISO 21001, EQF Levels 6–7, and the WHO CMHAP 2013–2030 (C05, C07, C08). These accountability frameworks are not enshrined in the appendices to the Articles of Association but are reported annually in MIND Magazine (annual report) (Section 4(5)).

(7) Sanctions and Vote of Confidence: The managing director's bonus may be partially or fully revoked if the shareholders' meeting determines that there has been a serious violation or a disregard of the rules of procedure and the provisions of § 4. In the event of continued disregard, an extraordinary shareholders' meeting shall be convened to hold a vote of confidence regarding the management.

(8) Compensation of the Management: The determination, approval, and modification of the managing directors' compensation—including any bonus—are the exclusive responsibility of the shareholders' meeting. The compensation must comply with the principle of reasonableness (pursuant to § 55(1)(3) AO).

(9) Removal of the Management: By resolution of the shareholders' meeting with a qualified majority of 75% of the votes eligible to vote. In cases of good cause (§ 38 (2) GmbHG), a simple majority suffices. The right to immediate removal for good cause remains unaffected.

(10) Conflicts of Interest: The shareholders' meeting shall adopt a conflict of interest policy that is binding on the management, the Advisory Board, the Board of Trustees, and the Scientific Advisory Board. The policy shall, at a minimum, regulate disclosure requirements in the areas of research funding, speaker fees, consulting engagements, and advisory relationships, as well as the procedure to be followed in the event of identified conflicts of interest. Each member of the aforementioned bodies shall sign the declaration upon assuming office and update it annually. At the beginning of every shareholders' meeting and every Advisory Board meeting, the agenda must be reviewed for conflicts of interest; any existing conflicts must be disclosed. Further details are set forth in the Conflict of Interest Policy (C01).

§ 5 Shareholders' Meeting, Communication, and Decision-Making

(1) Ordinary Shareholders' Meeting: The Shareholders' Meeting is the supreme decision-making body (pursuant to § 46 GmbHG). It must be convened at least once a year (pursuant to § 49(1) GmbHG). The meeting, which resolves on the approval of the annual financial statements and the discharge of the management, must be held within the statutory period specified in § 42a(2) of the German Limited Liability Companies Act (GmbHG).

(2) Convening and Form of the Notice: The meeting is convened by the management with at least two weeks' notice, specifying the location, date, time, method of participation, and agenda, including the items to be voted on. The date of mailing and the date of the meeting are not included in the calculation. The invitation must be in writing (Section 126b of the German Civil

Code (BGB)); transmission via email to the most recently provided email address is sufficient and, , satisfies the form requirement of Section 51(1) of the German Limited Liability Companies Act (GmbHG). Upon request by a shareholder, the invitation shall also be sent to them in paper form to the most recently provided address. If all shareholders are present or represented and none objects to the resolution, resolutions may be adopted without complying with formal requirements or deadlines; compliance with formal requirements and deadlines may also be waived in individual cases in writing. Shareholders holding at least 10% of the share capital may demand that a meeting be convened (pursuant to § 50 (1) GmbHG); if the management fails to comply with the request within two weeks, the shareholders in question are entitled to convene the meeting themselves. If an advisory board exists, it is entitled to convene an extraordinary shareholders’ meeting by unanimous resolution of its members.

(3) Voting Majorities: Resolutions are adopted by a simple majority of the votes cast (pursuant to § 47(1) GmbHG). Abstentions are considered votes not cast. A three-fourths majority is required for amendments to the Articles of Association (pursuant to § 53(2) GmbHG). § 4(9) applies to the removal of the management. § 11(1) applies to the transfer of shares.

(4) Quorum: The shareholders’ meeting has a quorum if shareholders holding a total of more than 50% of the share capital are present or represented. If the quorum is not met, a new meeting with the same agenda must be convened, which has a quorum regardless of the shares represented; a notice period of one week is sufficient for this second meeting. The invitation to the second meeting must expressly state that a quorum is established regardless of the shares represented.

(5) Procedures for Passing Resolutions: Meetings may be held in person, in a hybrid format, or entirely via video conferencing services (pursuant to § 48(1) GmbHG). Votes may be cast orally, by a show of hands, or via an electronic voting tool; the chair of the meeting determines the method of voting, unless a shareholder requests a written vote.

(6) Passing Resolutions **Outside of Meetings (Circular Resolution):** Resolutions may also be passed in writing outside of meetings—via email or through the digital governance tool pursuant to Section 4(3). To this end, the management shall send the text of the proposed resolution to all shareholders and set a deadline for voting of at least ten days. Such a resolution is adopted by the majority required for the matter in question, provided that at least the number of shareholders who satisfy the quorum under paragraph 4 have participated; notwithstanding § 48(2) GmbHG, the consent of all shareholders to the procedure is not required. Votes not cast by the deadline are deemed not to have been cast. Any shareholder may, within the deadline, request that a resolution on the matter be passed instead at a meeting; in this case, a meeting must be convened without delay. Resolutions that require notarization by law may not be adopted by written resolution. The result must be communicated to all shareholders in writing within one week and archived.

(7) Minutes: At the beginning of each meeting, the shareholders’ meeting shall elect, by a simple majority, a chairperson and a secretary from among its members. If no election is possible, the management shall preside over the meeting. The standard form is the minutes of the meeting (minimum content: date, location, form of participation, participants and proxies, agenda, verbatim text of resolutions, voting results including any recorded voting restrictions). By a simple majority resolution, detailed minutes may be prepared. Automated transcription or AI-assisted minute-taking is permitted if announced at the beginning of the meeting and no shareholder objects; if a shareholder objects, it shall not be used. Raw recordings must be deleted after the objection period specified in paragraph 9 has expired. The minutes shall be approved by the chairperson and the secretary; approval in writing or by electronic signature is sufficient for this purpose. They must be transmitted to all shareholders in writing within three weeks after the meeting and permanently archived in the digital governance tool.

(8) Proxy Voting: A shareholder who is unable to attend the shareholders’ meeting may grant a proxy to another person to vote on their behalf. The proxy must be in writing and must be received by the management or the chairperson of the meeting no later than the opening of the meeting; email is sufficient. A proxy may represent no more than three shareholders at the same time. The proxy may be limited to specific agenda items and may include instructions. The principal remains responsible for the proxy’s vote. Proxies granted must be announced at the beginning of the meeting and recorded in the minutes.

(9) Objections and Challenges: Objections to the accuracy of the minutes must be raised in writing with the management within two weeks of receipt; otherwise, the minutes are deemed approved. Resolutions of the shareholders’ meeting may be challenged only within one month after the minutes have been received by the respective shareholder. If the shareholder was present or represented at the time the resolution was adopted, the period begins with the adoption and announcement of the resolution by the chairperson of the meeting. The earlier of the two dates shall be decisive.

(10) Text Form as the Standard Form, Service, and Reachability: To the extent that these Articles of Association require written form, text form (§ 126b BGB) is sufficient, unless the law mandatorily requires written form, notarial certification, or notarial execution. Each shareholder shall provide the organization with an email address and a mailing address and shall keep both up to date; changes must be reported to management immediately in text form. Notices and communications from the organization are deemed received on the business day following dispatch if they were sent to the most recently provided email address. Anyone who does not provide an email address will receive all communications in paper form; in this case, the period begins on the third business day after dispatch.

§ 6 Advisory Board — Supervisory Body Established by Resolution of the Shareholders’ Meeting

(1) Establishment: The organization may establish an advisory board as a supervisory advisory body with rights to receive information and intervene (pursuant to § 52 GmbHG). The shareholders’ meeting decides on the establishment, composition, and dissolution of the advisory board by a simple majority. As long as no advisory board has been established, the rights and obligations assigned to it in these Articles of Association and in the appendices are suspended; in this case, the shareholders’ meeting directly exercises oversight over financial and personnel developments.

(2) Purpose: If an advisory board is established, it is responsible for overseeing the financial and personnel development of the MIND Foundation.

(3) Election and Composition: The Advisory Board consists of at least three and no more than five members. It is elected by the shareholders’ meeting. Members may be shareholders or external individuals with relevant expertise. A majority of the Advisory Board members must be drawn from among the shareholders. Further details, particularly regarding term limits and diversity goals, are governed by the Advisory Board Bylaws (A02).

(4) Term of Office: Advisory Board members are elected for two years. Reappointment is permitted. Resignation and the activity report are governed by the Advisory Board Bylaws (A02).

(5) Removal: Advisory Board members may be removed at any time by a simple majority resolution of the shareholders’ meeting.

(6) Quorum: The Advisory Board has a quorum if at least three members are present. Resolutions are adopted by a simple majority. In the event of a tie, the Chairperson’s vote is decisive. Sections 5(5) through (7) and (10) apply mutatis mutandis to meetings, invitations, the taking of minutes, and the adoption of resolutions by the Advisory Board.

(7) Meetings, Reporting, and Sanctions: Further details regarding types of meetings, reporting obligations, direct access to business analytics, and sanction procedures are governed by the Advisory Board Regulations (A02).

§ 7 Board of Trustees — Strategy, Representation, and Fundraising

(1) Strategic Advisory Body: The Association may establish a Board of Trustees as an additional advisory body. The General Assembly decides on its establishment, composition, and dissolution by a simple majority.

(2) Social Engagement and Fundraising: If a Board of Trustees is established, it advises on strategic direction, represents the organization to foster broad social engagement, and develops fundraising structures.

(3) Bylaws: Further details are governed by A04 (Bylaws for the Board of Trustees).

§ 8 Scientific Advisory Board (SAB)

(1) Scientific Advisory Body: The MIND Foundation may establish a Scientific Advisory Board (SAB). The SAB is a scientific advisory body without decision-making authority. The General Meeting of Shareholders decides on its establishment, composition, and dissolution by a simple majority.

(2) Quality Assurance: The SAB serves to provide scientific guidance and ensure the quality of research and educational activities.

(3) Bylaws: Further details are set forth in A06 (Bylaws of the Scientific Advisory Board).

§ 9 MIND Foundation Support Association (e.V.)

(1) Supporting Member Organization: The legally independent MIND Foundation Support Association (e.V.) is a partner organization dedicated to embedding the nonprofit objectives of the MIND Foundation gGmbH in society. As a supporting body (pursuant to § 58 No. 1 AO), it serves as an additional body for fundraising.

(2) Annual Reporting Obligation: The MIND Foundation presents its annual report to the Support Association’s board of directors and at the annual general meeting.

(3) Support for the Members’ Convention: The MIND Foundation supports the Support Association’s annual Members’ Convention and listens to proposals from the association’s members.

(4) Regulations: Further details are set forth in A07 (Framework Agreement between the MIND Foundation and the MIND Foundation Support Association).

§ 10 Fiscal Year and Annual Financial Statements

(1) Fiscal Year and Financial Statements: The fiscal year is the calendar year. The financial statements must be prepared within the statutory deadlines and submitted to the shareholders for approval.

(2) External Audit: If there is no statutory audit requirement, the shareholders’ meeting shall annually appoint an independent expert to review the annual financial statements and submit a written report to the shareholders’ meeting. A full audit in accordance with statutory provisions must be conducted if the shareholders’ meeting so resolves or if shareholders holding at least 25% of the share capital so request. The appointment may be made by written resolution in accordance with § 5(6). The report must be sent to all shareholders no later than two weeks before the shareholders’ meeting that will vote on the approval of the annual financial statements.

§ 11 Shares: Disposal, Withdrawal, Redemption, and Settlement

(1) Restrictions on Disposal (Transfer Restrictions): The assignment of shares, as well as any other transfer or encumbrance—including pledging, the granting of usufruct, and fiduciary transfers—requires the prior approval of the shareholders' meeting by a majority of 75% of the votes entitled to vote (pursuant to § 15 (5) GmbHG). The shareholder intending to dispose of the shares must notify the organization in writing of the intended transfer, specifying the transferee, the reason for the transfer, and any transfer price. The shareholders' meeting shall decide on approval within two months of receiving the complete notification; the decision may be made by written resolution pursuant to § 5 (6). If the deadline expires without a resolution, consent is deemed to have been denied. Any disposition made without the required consent is ineffective vis-à-vis the organization.

(2) Withdrawal: A shareholder may withdraw from the organization with six months' notice effective at the end of the fiscal year. The notice of withdrawal must be in writing and addressed to the management. Upon the withdrawal taking effect, the status as a shareholder ceases; the share is redeemed (pursuant to paragraph 3) or, with the approval of the shareholders' meeting, transferred to a third party or to the remaining shareholders. If there is good cause, withdrawal is possible at any time and without notice; good cause includes, in particular, a material amendment to the Articles of Association that places an unreasonable burden on the withdrawing shareholder, as well as a permanent loss of the basis for cooperation. A severance payment is governed by paragraph 4.

(3) Redemption (Amortization): A business share may be redeemed: a) at any time with the express written consent of the shareholder concerned; b) without consent, if there is good cause, by resolution of the shareholders' meeting with a majority of 75% of the votes entitled to vote; the shareholder concerned shall not have the right to vote on this matter. The following, in particular, constitute good cause: the opening of insolvency proceedings against the shareholder's assets or the dismissal of such proceedings for lack of assets; attachment or other enforcement against the share that is not lifted within three months; permanent legal incapacity; a final conviction for a criminal offense carrying a prison sentence of more than one year; a serious breach of the fiduciary duty to the organization that has caused the organization significant damage and continues after a warning . The forfeiture takes effect upon receipt of the forfeiture resolution by the shareholder in question. The severance payment is determined in accordance with paragraph 4.

(4) Severance Payment: In principle, no severance payment (nonprofit status). A limited severance payment based on the book value of the share at the time of contribution may be approved by a majority of 66.67% of the votes entitled to vote—that is, based on all existing shareholder votes, regardless of attendance. The severance payment is to be paid in three equal annual installments; the first installment is due six months after the shareholder's withdrawal. Interest at a rate of 2% above the applicable base interest rate (§ 247 BGB) is to be charged annually on any overdue installments. The obligation to pay severance does not apply if the withdrawal is based on conduct that has caused the organization a proven loss.

(5) Death of a Shareholder: The death of a shareholder does not result in the dissolution of the organization. The share in the organization passes to the heirs or legatees (pursuant to § 15(1) GmbHG). Heirs and legatees are obligated to declare their intention to continue as shareholders or to withdraw from the organization within six months of becoming aware of the inheritance. The shareholders' meeting may extend this period by up to three months upon a justified request. If the legal successors withdraw, the settlement shall be governed by paragraph 4. Until the legal succession is finally clarified, the voting right attached to the affected share shall be suspended.

§ 12 Final Provisions

(1) Severability Clause: Should any provision of these Articles of Association be or become invalid or unenforceable in whole or in part, the validity of the remaining provisions shall remain unaffected. In place of the invalid provision, the valid provision that most closely approximates the economic purpose shall be deemed to have been agreed upon.

(2) Notices: Notices shall be published in the Federal Gazette to the extent required by law. In all other respects, notices from the organization to the shareholders shall be made in accordance with § 5 (10).

(3) Governing Law: For all matters not expressly regulated herein, the provisions of the German Limited Liability Companies Act (GmbH-Gesetz) as well as German tax law and law governing non-profit organizations shall apply.

(4) Entry into Force and Validity: These Articles of Association shall apply to the relationship among the shareholders (internal relationship) as of the date of the shareholders' resolution approving them. With respect to third parties, the amendment to the Articles of Association shall not take effect until it is entered in the Commercial Register (Section 54(3) of the GmbH Act). The shareholders undertake to cooperate without delay in the notarization and filing with the Commercial Register and, until such registration, to treat one another in their internal relations as if these Articles of Association had already been registered. Until such registration, the shareholders mutually waive the right to challenge the validity of invitations and resolutions on the grounds that the formal and procedural requirements of these Articles of Association differ from the version entered in the Commercial Register.

(5) Dissolution: The dissolution of the organization requires a resolution by the shareholders' meeting passed by a qualified majority of 75% of the votes eligible to vote. This also applies to the relinquishment of nonprofit status through an amendment to the Articles of Association.

Annex: Related Documents

The following documents supplement these Articles of Association and, together with them, constitute the complete governance framework of MIND Foundation gGmbH. The governance architecture is structured in five tiers.

Majority Requirements for Tier III (Appendices): Appendices A02, A03, A04, A07, A08, A09 (Core Governance Appendices): 75% of the votes eligible to vote. Appendices A01, A05, A06: simple majority of eligible votes. C Documents (Tier IV): Amendment procedures defined in each document (C05 recommended: 75%).

Tier I — Constitutional Document: Articles of Association of MIND Foundation gGmbH, Version 3.0.

Tier II — Governance Bodies (in accordance with the Articles of Association, §§ 4–9): Shareholders' Meeting (GV) · Management (GF) · Advisory Board, if established → A02 · Board of Trustees, if established → A04 · Scientific Advisory Board, if established → A06 · MIND Foundation Support Association (e.V.) → A07.

Tier III — Internal Governance Documents (Appendices): A01 Committee Structure and Organizational Chart · A02 Advisory Board Bylaws · A03 Rules of Procedure · A04 Bylaws for the Board of Trustees · A05 Employee Bylaws · A06 Bylaws of the Scientific Advisory Board · A07 Cooperation Framework between the MIND Foundation and the MIND Foundation Support Association · A08 Cooperation Framework between the MIND Foundation and OVID Clinics · A09 Conference and Event Neutrality Policy.

Tier IV — Policy and Mission Documents (C Documents): C01 Conflict of Interest Policy · C02 Funding and Partnership Framework · C03 6-Year Strategic Plan 2026–2031 · C04 2-Year Operational Plan 2026–2027 · C05 Human Development Charter · C06 Science Ethics Charter · C07 Education Quality Framework · C08 APT Accreditation Plan.

Tier V — External Accountability (3-Layer Framework): Not enshrined in the bylaws; to be reported annually in MIND Magazine (annual report) (Section 4, Paragraph 5). Layer 1: Initiative for a Transparent Civil Society (ITZ) · DZI Donation Seal (in the medium term). Layer 2: GRI 2 · GRI 3 (later phase). Layer 3a Science → C06: WMA Declaration of Helsinki · CONSORT 2010 · GDPR · Pre-registration. Layer 3b Education and Human Development → C05, C07, C08: ISO 21001 · EQF Levels 6–7 · WHO CMHAP 2013–2030 · Capability Approach (Sen & Nussbaum).

Adopted by the shareholders' meeting of the MIND Foundation gGmbH on [DD, Month 2026].

Notarization and filing with the commercial register: [Date / Notary's Office]

Chair of the Meeting	Secretary

Part B — Synopsis Version 2 to Version 3.0

Proposal for a resolution to be submitted to the shareholders' meeting. Not part of the Articles of Association and does not require notarization.

1. Section 2, Paragraph 2, Addition

Version 2: Regulates only the exclusion of profit shares and other distributions.

Version 3.0: The wording of the model articles of association regarding the restriction on repayment has been reinstated: no repayment in excess of the paid-in capital shares and the fair market value of the contributions in kind.

> **Rationale:** This provision is part of the model articles of association (Annex 1 to § 60 AO), which the articles of association must contain pursuant to § 60(1), second sentence, AO. Substantively, it was already fulfilled by § 11(4), but formally it was not in the designated location. Tax authorities review the text closely. The sentence costs nothing and does not contradict § 11(4).

2. § 2 (3) Clarification

Version 2: FINDER e.V. only with "(Berlin)"; fallback without a designated purpose.

Version 3.0: Full address of the beneficiary; the fallback recipient must expressly use the assets for the purposes specified in § 1(3).

> **Rationale:** Pursuant to § 61(1) AO, the restriction on the use of assets must be verifiable solely from the articles of association. Restricting the use of the fallback reduces the risk without sacrificing flexibility. A violation has retroactive effect for ten years pursuant to § 61(3) AO.

3. § 4(3) : Reduction of Formality

Version 2: "To this end, a centralized digital tool must be implemented (in accordance with Section 51a of the German Limited Liability Companies Act (GmbHG))."

Version 3.0: Open-ended wording regarding tools: management selects the tools but must ensure that invitations, voting, document provision, archiving, and compliance with § 51a are covered.

> **Rationale:** A requirement in the articles of association to use a specific tool is unusual, difficult to verify, and becomes obsolete with every product change. The functional description is verifiable; the choice of product is not a matter for the articles of association.

4. § 4 (4) Deadline Change (Resolution of the last extraordinary general meeting)

Version 2: Internal annual report by March 15 of the following year.

Version 3.0: Internal annual report on the past fiscal year due by April 1 of the following year.

> **Rationale:** Implementation of the resolution passed at the last extraordinary shareholders' meeting. This is also more realistic, as the report is based on figures that are typically not yet reliable in March.

5. § 5(1) Reduction of Formalities

Version 2: Simply: to be convened at least once a year.

Version 3.0: Additionally: The meeting that resolves on the annual financial statements and the discharge of liability shall take place within the statutory deadline specified in § 42a(2) GmbHG.

> **Rationale:** The version from 2020, which is still on record, specifies August 30 of the following year in § 6(2). This self-imposed deadline is stricter than the law and cannot be met in practice if the annual financial statements are completed later—which is the current situation. The reference to § 42a(2) GmbHG aligns with the law rather than a more restrictive date.

6. Section 5(2) Key amendment

Version 2: Reference to Section 51(1) of the GmbHG without a specific form requirement—thus, the statutory form of a certified letter applied.

Version 3.0: Invitation in text form; an email to the most recently provided address is sufficient and expressly supersedes Section 51(1) of the GmbHG. Paper form only upon request. Specification of location, date, time, method of participation, and items on the agenda. Waiver of form and deadline possible in individual cases in text form. The advisory board is authorized to convene meetings only "if established."

> **Rationale:** The actual catalyst for this version. Section 51(1) of the GmbHG is a discretionary provision, but any deviation must be specified in the articles of association—a simple shareholder resolution is not sufficient for this purpose. Without this clause, every email invitation would constitute a defect in the convening of the meeting, and every resolution adopted as a result would be subject to challenge.

7. Section 5(4) Addition

Version 2: A second meeting has a quorum regardless of the shares represented.

Version 3.0: Additionally: a shortened notice period of one week and an explicit obligation to indicate that a quorum is not required.

> **Rationale:** According to prevailing legal opinion, the exemption from the quorum requirement is not effective without the notice in the second invitation; without a shortened notice period, a failed meeting loses three weeks.

8. § 5, para. 5, addition

Version 2: In-person, hybrid, or video conference only.

Version 3.0: Additionally: electronic voting and voting tools; the chairperson determines the method of voting, unless a shareholder requests a written vote.

> **Rationale:** Clarification for hybrid meetings. The provision allowing for a written vote protects the minority on sensitive issues.

9. Section 5(6) (new) Key amendment

Version 2: A resolution by written circulation is permitted only if all shareholders consent to the procedure in writing (Section 48(2) GmbHG).

Version 3.0: Independent written resolution procedure: text of the proposed resolution, a deadline of at least ten days, adoption by the required majority, provided the quorum under paragraph 4 is met. Uncast votes do not count. Any shareholder may instead request a meeting. Resolutions requiring notarization are excluded.

> **Rationale:** The greatest practical simplification in the entire version. Previously, a single shareholder who failed to respond could block any resolution adopted by written circulation—even routine decisions such as the appointment of the auditor. Section 48(2) of the German Limited Liability Companies Act (GmbHG) is discretionary as long as every shareholder has the opportunity to participate. The right to request a meeting is retained as a safeguard.

10. Section 5(7) of the German Limited Liability Companies Act ( ): Reduction of Formalities

Version 2: Minutes must be signed by the chairperson and the secretary; the use of AI for minute-taking is permitted only by unanimous consent.

Version 3.0: Approval in writing or with an electronic signature is sufficient. AI-assisted minute-taking is permitted if announced in advance and no shareholder objects; raw recordings must be deleted after the objection period expires. Voting results, including any established voting restrictions, must be recorded.

> **Rationale:** The signature requirement previously necessitated a change in medium for every video conference. Unanimity is transformed into a right to object: the same level of protection is provided for those who do not wish to participate, without the use of the system being blocked by absence or silence. The obligation to delete records serves as the corresponding data protection measure.

11. Section 5(8) Reduction of Formality

Version 2: Power of attorney granted "in writing," with written form required upon receipt; no more than two shareholders per authorized representative.

Version 3.0: Text form throughout; no more than three shareholders per authorized representative; instructions are expressly permitted; powers of attorney must be disclosed at the outset.

> **Rationale:** The contradiction between "grant in writing" and "submit in text form" has been resolved. With eight shareholders and a quorum of over 50%, the "two-person threshold" can overturn the quorum if two people are unable to attend.

12. § 5(9) (new) New Provision

Version 2: Version 2 contains no objection or challenge period; the 2020 version had both.

Version 3.0: Objections to the minutes must be raised within two weeks; otherwise, they are deemed approved. Resolutions may be challenged within one month of receipt of the minutes, or, if the shareholder was present, from the time of announcement.

> **Rationale:** Without a deadline, every resolution remains open to challenge for an indefinite period. This is precisely the point that a new shareholder's due diligence examines—and which becomes practically relevant in the redistribution of voting rights. One month corresponds to the minimum threshold established under § 246 of the German Stock Corporation Act (AktG).

13. Section 5(10) (new) New Provision

Version 2: No general form requirement, no service of process provision.

Version 3.0: Written form as the standard, unless the law explicitly requires otherwise. Obligation of each shareholder to keep their email address and mailing address up to date. Presumption of receipt on the following business day for email, on the third business day for paper documents.

> **Rationale:** The single clause that resolves all other formalities going forward. The presumption of receipt makes deadlines predictable without the need to collect return receipts for certified mail. Anyone who does not provide an email address is not excluded but is subject to the longer receipt deadline.

14. § 6 Key Amendment

Version 2: “The organization shall establish an advisory board”—mandatory, not fulfilled since March 19, 2026.

Version 3.0: “The organization may establish an advisory board.” Establishment, composition, and dissolution by resolution passed by a simple majority. As long as no advisory board exists, its rights are suspended and oversight rests with the shareholders’ meeting.

> **Rationale:** Articles of incorporation that mandate a governing body that does not exist constitute a governance issue that any thorough review would identify. The discretionary provision realigns the articles of incorporation with reality without abandoning the intent—the date of establishment is set by resolution, not by the articles of incorporation.

15. § 7 Consequential Amendment

Version 2: “The organization establishes a Board of Trustees”—mandatory, but also not yet staffed.

Version 3.0: Discretionary provision parallel to § 6 and § 8.

> **Rationale:** Consistency. § 8 (SAB) was already formulated as a discretionary provision; §§ 6 and 7 were not. This change goes beyond your explicit instruction and can be reversed with a single sentence if you wish to keep the Board of Trustees mandatory.

16. § 10(2) : De-formalization

Version 2: Annually, an independent expert who “audits the annual financial statements in accordance with statutory provisions”; report four weeks before the annual meeting.

Version 3.0: Review as the standard procedure; full audit upon resolution or at the request of 25% of the share capital; report two weeks before the meeting that decides on the approval of the financial statements.

> **Rationale:** A full audit in accordance with statutory requirements represents a significant cost for a small organization not subject to mandatory audit. The review maintains a signal of trust toward ITZ and donors at a fraction of the cost, and the minority request keeps the full audit an option. Shortening the deadline to two weeks resolves the situation in which the reporting deadline is longer than the notice period and thus effectively determines the date of the meeting.

17. Section 11(1) : Reduction of Formalities

Version 2: Decision on approval of the share transfer within six weeks; notice “in writing.”

Version 3.0: Two months; notification in text form; decision expressly permitted by circular resolution.

> **Rationale:** Six weeks is a trap for a organization that meets once a year: if the deadline expires without a resolution, consent is deemed to have been denied. With the new written procedure under Section 5(6), a decision can be made without a meeting; two months allow time for inquiries to tax advisors and notaries.

18. Section 11(2) and (3) : Reduction of Formalities

Version 2: Notice of withdrawal and consent to redemption in writing.

Version 3.0: Text form.

> **Rationale:** Consequential amendment to Section 5(10). Legally unobjectionable, as the law does not require written form for any of these declarations.

19. Section 12(4) Core amendment

Version 2: “These Articles of Association shall take effect internally upon their notarization and in full upon entry in the Commercial Register.”

Version 3.0: Effective internally as of the approving shareholders’ resolution; effective externally upon registration (§ 54(3) GmbHG). Obligation to cooperate in notarization and filing. Mutual waiver of the right to challenge invitations and resolutions that deviate from the registered version.

> **Rationale:** Version 2 has been treated as enforceable in internal relations since March 19, 2026, even though its own Section 12(4) requires notarization for this purpose—the practice contradicts the text itself. The revised version reflects what actually happens. The mutual waiver of the right to object closes precisely the gap that arises between the registered version from 2020 and the current state of resolutions—particularly in the case of email summonses.