

## TRADEMARK ASSIGNMENT COVER SHEET

Electronic Version v1.1  
Stylesheet Version v1.2

ETAS ID: TM736573

<b>SUBMISSION TYPE:</b>	RESUBMISSION
<b>NATURE OF CONVEYANCE:</b>	MERGER
<b>EFFECTIVE DATE:</b>	12/31/2021
<b>RESUBMIT DOCUMENT ID:</b>	900680386

## CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
BY KILIAN		12/31/2021	Société Par Actions Simplifiée (Sas): FRANCE

## RECEIVING PARTY DATA

<b>Name:</b>	ELCO
<b>Street Address:</b>	40/48, RUE CAMBON
<b>City:</b>	Paris
<b>State/Country:</b>	FRANCE
<b>Postal Code:</b>	75001
<b>Entity Type:</b>	Société Par Actions Simplifiée (Sas): FRANCE

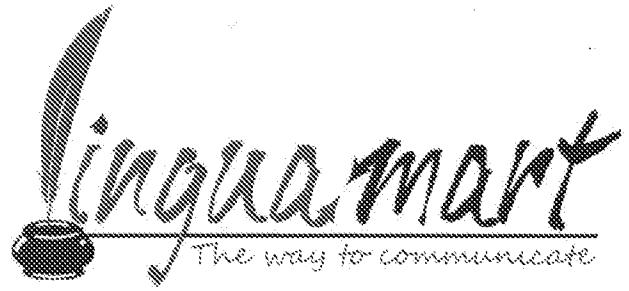
## PROPERTY NUMBERS Total: 56

Property Type	Number	Word Mark
<b>Serial Number:</b>	88260682	KISSES DON'T LIE BY KILIAN
<b>Serial Number:</b>	88314500	I NEVER MAKE THE SAME MISTAKE TWICE UNLE
<b>Serial Number:</b>	88684863	KILIAN PARIS
<b>Serial Number:</b>	88777790	MUSK BUTTERFLY
<b>Serial Number:</b>	88817408	
<b>Serial Number:</b>	88876117	A KISS FROM A ROSE BY KILIAN
<b>Serial Number:</b>	88766074	
<b>Serial Number:</b>	88759431	
<b>Serial Number:</b>	90541602	KOLOGNE BY KILIAN SHIELD OF PROTECTION
<b>Serial Number:</b>	97268003	BY KILIAN
<b>Serial Number:</b>	90664746	BOYS BY KILIAN
<b>Serial Number:</b>	90845967	CAN'T TAKE MY EYES OFF YOU
<b>Serial Number:</b>	97017468	CAN'T TAKE MY EYES OFF YOU
<b>Registration Number:</b>	4736492	KILIAN
<b>Registration Number:</b>	4698573	A TASTE OF HEAVEN BY KILIAN ABSINTHE VER
<b>Registration Number:</b>	4534779	APPLE BRANDY BY KILIAN
<b>Registration Number:</b>	4088282	BACK TO BLACK BY KILIAN APHRODISIAC

TRADEMARK

Property Type	Number	Word Mark
Registration Number:	4483830	BAMBOO HARMONY BY KILIAN
Registration Number:	4536937	BEYOND LOVE BY KILIAN PROHIBITED
Registration Number:	4473944	FLOWER OF IMMORTALITY
Registration Number:	4284769	FORBIDDEN GAMES BY KILIAN
Registration Number:	5604225	GOLD KNIGHT BY KILIAN
Registration Number:	4284770	GOOD GIRL GONE BAD BY KILIAN
Registration Number:	4658837	IMPERIAL TEA BY KILIAN
Registration Number:	4284768	IN THE CITY OF SIN BY KILIAN
Registration Number:	4706498	INTOXICATED BY KILIAN
Registration Number:	5435830	KILIAN
Registration Number:	4962238	LIAISONS DANGEREUSES BY KILIAN TYPICAL M
Registration Number:	4284771	LIGHT MY FIRE BY KILIAN
Registration Number:	5140193	LOVE AND TEARS BY KILIAN SURRENDER
Registration Number:	4536935	LOVE BY KILIAN DON'T BE SHY
Registration Number:	4514040	PLAYING WITH THE DEVIL BY KILIAN
Registration Number:	4658836	SACRED WOOD BY KILIAN
Registration Number:	4795290	SINGLE MALT BY KILIAN LONDON
Registration Number:	4808515	SMOKE FOR THE SOUL BY KILIAN
Registration Number:	4687384	STRAIGHT TO HEAVEN BY KILIAN WHITE CRIST
Registration Number:	4442086	SWEET REDEMPTION BY KILIAN THE END
Registration Number:	5140134	VODKA ON THE ROCKS BY KILIAN
Registration Number:	4780605	VOULEZ-VOUS COUCHER AVEC MOI BY KILIAN
Registration Number:	4483832	WATER CALLIGRAPHY BY KILIAN
Registration Number:	5140224	MOONLIGHT IN HEAVEN BY KILIAN
Registration Number:	5112959	POWER BY KILIAN
Registration Number:	5140248	ROLLING IN LOVE BY KILIAN
Registration Number:	5604230	KISSING KILIAN
Registration Number:	5604227	PRINCESS KILIAN
Registration Number:	5604228	HUGE FAN KILIAN
Registration Number:	5604229	ADULTS KILIAN
Registration Number:	5390166	WOMAN IN GOLD BY KILIAN
Registration Number:	5333695	BLACK PHANTOM BY KILIAN
Registration Number:	5650207	KISSING BURNS 6.4 CALORIES A MINUTE WANN
Registration Number:	5467872	MADLY IN LOVE KILIAN
Registration Number:	5699235	
Registration Number:	5968979	AFTER SUNSET
Registration Number:	5951672	FUN THINGS ALWAYS HAPPEN AFTER SUNSET
Registration Number:	6080018	MY KIND OF LOVE

Property Type	Number	Word Mark
Registration Number:	6561639	APPLE BRANDY BY KILIAN
<b>CORRESPONDENCE DATA</b>		
<b>Fax Number:</b>		
<i>Correspondence will be sent to the e-mail address first; if that is unsuccessful, it will be sent using a fax number, if provided; if that is unsuccessful, it will be sent via US Mail.</i>		
<b>Phone:</b>	212-277-2324	
<b>Email:</b>	uspto@estee.com	
<b>Correspondent Name:</b>	Jessica Heiss	
<b>Address Line 1:</b>	767 Fifth Avenue	
<b>Address Line 2:</b>	Trademark Department	
<b>Address Line 4:</b>	New York, NEW YORK 10153	
<b>ATTORNEY DOCKET NUMBER:</b>	DOM BY KILIAN MERGER	
<b>DOMESTIC REPRESENTATIVE</b>		
<b>Name:</b>	Jessica Heiss	
<b>Address Line 1:</b>	767 Fifth Avenue	
<b>Address Line 2:</b>	Trademark Department	
<b>Address Line 4:</b>	New York, NEW YORK 10153	
<b>NAME OF SUBMITTER:</b>	Jessica Heiss	
<b>SIGNATURE:</b>	/JH/	
<b>DATE SIGNED:</b>	06/23/2022	
<b>Total Attachments: 18</b>		
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Dated: 22<sup>nd</sup> June'2022

## To Whomsoever It May Concern

This to certify that the enclosed "Documents (17 pages)" of Elco & Kilian, has been translated by Kratika Sen, "an official translator of Lingua Mart", from **French Language to English Language.**

The translation is true and correct, and represents an unbiased text. The translation in no way benefits the client, and is as far as possible a facsimile representation of the original text.

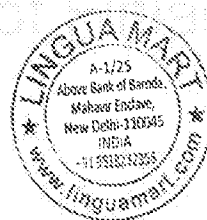
Regards

**For Lingua Mart**

for LINGUA MART

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ISO 9001 : 2015 Quality Management System

A - 1/25, Above Bank of Baroda, Palam Dabri Road, Mahavir Enclave, New Delhi - 110045, India

Tel.: +91-11-41345472, +91-9999210917, 9818232356, E-mail: info@linguamart.com

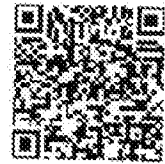
Visit us : <http://www.linguamart.co>

**TRADEMARK**

**REEL: 007742 FRAME: 0096**

Registry of the Commercial Court of Paris  
1 platform of the Corse  
75198 Paris CEDEX 04

Flash to control  
<https://contrôle.greffe-cc-paris.fr/fr/kbis>  
Code: 7Ug542NEMyq8



Management number 2006B16267

Certificate of registration  
**EXTRACT OF MAIN REGISTRATION IN THE TRADE AND COMPANIES REGISTER**  
updated as of January 25, 2022

**IDENTIFICATION OF THE LEGAL PERSON**

*RCS registration, number* 491 530 895 R.C.S. Paris  
*Date of registration* 18/08/2006  
*Registration canceled on* 25/01/2022  
*Denomination or company name* **BY KILIAN**  
*Legal status* Simplified joint-stock company (Society with a single shareholder)  
*Share capital* 310 000,00 EUROS  
*Address of headquarters* 65 road La Boétie 75008 Paris  
*Main activities* Research, creation, manufacture, distribution, purchase and wholesale, semi-wholesale, retail of all products or their derivatives of perfumery products, dietetic products, food supplements, food phytotherapy, agro-food and publication, creation and distribution of book reviews cassette or video publications  
*Duration of the legal entity* till 17/08/2105  
*Closing date of the financial year* 30 June

**MANAGEMENT, DIRECTION, ADMINISTRATION, CONTROL, PARTNERS OR MEMBERS**

**President**

*Name, Surname* Van Der Mark Henricus  
*Date & birth place* On 02/10/1971 in Hilversum (NETHERLANDS)  
*Nationality* Dutch  
*Personal residence* 8 Villersexel road 75007 Paris

**Auditor**

*Denomination* PRICEWATERHOUSECOOPERS AUDIT  
*Legal status* Joint stock company  
*Address* 63 Villiers road 92200 Neuilly on Seine  
*RCS registration, number* 672 006 483 Nanterre

**INFORMATION RELATING TO THE ACTIVITY AND THE MAIN ESTABLISHMENT**

*Establishment address* 65 La Boétie road 75008 Paris  
*Activity(ies) carried out* Research, creation, manufacture, distribution, purchase and wholesale, semi-wholesale, retail of all products or their derivatives of perfumery products, dietetic products, food supplements, food herbal medicines, agro-foods and publication, creation and distribution of magazines, books, publications, cassettes or videos.  
*Start date of activity* 07/08/2006

*Origin of the funds or the activity* Creation

*Operating mode* Direct operation

**INFORMATION RELATING TO THE OTHER ESTABLISHMENT IN THE JURISDICTION**

*establishment address* 20 Cambon road 75001 Paris

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From *F. RENZO ENRICH*

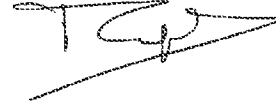



Activity(ies) carried out      Perfumery, leather goods, luxury accessories, home and bath items  
Start date of activity      01/10/2014  
Origin of the funds or the activity      Creation  
Operating mode      Direct operation

**RADIATION**

Reason for cancellation      Contribution of the company's assets in the context of a merger  
Cancellation date      25/01/2022  
- Mention n° 41 of 01/25/2022      Radiation. Merger Absorption by ELCO SASU, 702 038 464 RCS Paris on 31-12-2021

The Registrar

END OF EXCERPT

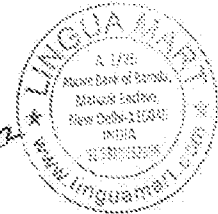
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From *FRENCH* to *ENGLISH*

For LINGUA MART

 22/06/2022  
Authorized Signatory



**DRAFT MERGER TREATY**

**BETWEEN THE UNDERSIGNED:**

ELCO, a simplified joint-stock company with a single shareholder with capital of €239,199,950, whose registered office is at 40/48, rue Cambon, 75001 Paris, registered under number 702 038464 R.C.S. Paris, represented by Mr. Franck BESNARD, in his capacity as Chairman, having full powers for the purposes of these

(hereinafter referred to as the "Acquiring Company")

**FIRSTLY**

**AND**

BY KILIAN, a simplified joint-stock company with a single shareholder, with a capital of €310,000, whose registered office is at 65, rue La Boétie, 75008 Paris, registered under number 491 530 895 R.C.S. Paris, represented by Mr. Henricus van der Mark in his capacity as Chairman, having all powers hereunder

(hereinafter referred to as the "Absorbed Company")

**ON THE OTHER HAND**

It has been declared and agreed as follows, with a view to carrying out the merger of the company BY KILIAN through absorption by ELCO.

**TITLE I.-Characteristics of interested companies. Reasons and purposes of the merger.**

**Accounts used to establish trade terms.**  
**Effective date of the merger. Assessment methods**

**Article 1.1.-Characteristics of the companies concerned and existing legal links between them**

**1.1.1-Incorporation-Capital-Securities-Obligation**  
**Company BY KILIAN**

BY KILIAN was incorporated for a period of 99 years from August 18, 2006, which expires on August 17, 2105. It has been registered with the Paris Trade and Companies Register since August 18, 2006.

The share capital amounts to three hundred and ten thousand euros. It is divided into thirty-one thousand shares with a nominal value of ten euros each, all of the same category, fully paid up.

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Its purpose is to research, create, manufacture, distribute, purchase and sell wholesale, semi-wholesale, retail, by all means including mail order, agents, resellers, intermediaries, exhibitions with or without a stand, conferences, training if necessary of advisers or resellers, Timport, reexport, of all the products or their derivatives named below :

- To all perfumery, care, make-up, cosmetology products, soaps, essential oils, toothpastes, paramedical, beauty and hair products, cosmetic articles in all forms; equipment and equipment directly or indirectly related to the object of the company and/or in relation to research and discoveries;
- carried out within the framework of the company alone or in association with any other organization or other company
- all fashion accessory products;
- all dietic products, food supplements, food phytotherapeutic prodies, agri-foodstuffs of all origins: plants in all forms of simple presentation or in a mixture, pharmaceutical products if necessary for the revolution of society and after the required approvals;
- all clothing, leather goods and luxury accessories,
- publication, creation and manufacture and distribution of magazines, books, publications, cassettes, films, videos or any other means of information deemed necessary
- the direct or indirect participation of the Company in all similar companies, research laboratories, health and balneotherapy centers, as well as in all other types of companies, whatever the object, the whole either by way of creation of new companies, contributions of real estate or movable property and rights to all existing companies or companies in the process of formation, or by means of purchase, subscription, sale shares, bonds or other securities, purchases and sales of intangible rights of any kind either by union treaty, commercial and industrial agreements, or by way of alliance, merger, loan, advance in sponsorship, participation and in any other way whatsoever;
- Organization, accounting, financial, linear studies and advice on request of any business

Its activity is the research, creation, manufacture, distribution, purchase and sale wholesale, semi-wholesale, retail of all products or their derivatives of perfumery products dietic products, food supplements, food phytotherapy, food and publication, creation and distribution of magazines books publications cassettes or videos.

### ELCO Company

ELCO was incorporated for a period of 60 years from August 26, 1970, which expires on August 25, 2030. It has been registered with the Paris Trade and Companies Register since August 26, 1970.

The share capital amounts to Two Hundred Thirty-Nine Million One Hundred Eighty-Nine Nine Thousand Nine Hundred Fifty euros. It is divided into 8,698,180 shares with a nominal value of €27.50 each, all of the same class, fully paid up and not redeemed.

The company's shares are not listed on any regulated market

The Company is not making an offer to the public.

Its purpose is the distribution, sale, import and export of cosmetic, dermo-cosmetic, toiletry, hygiene and perfumery products, in particular in the aesthetic, hair care, medical, paramedical and hairdressing, ELCO/BY KILIAN - draft merger agreement design, research and development, manufacture or subcontracting of the manufacture to third parties, promotion and marketing, of all cosmetic, dermo-cosmetic, toiletry, hygiene and perfumery products, in particular in the sectors aesthetic, hair, medical, paramedical and hairdressing care, acquisition and exploitation of salons, all beauty institutes, training in products, sales techniques and the professional practice of aesthetics, creation, acquisition, reexploitation or sale of all formulas and all processes, know-how, patents and trademarks relating to cosmetic, dermo-cosmetic, toiletry, hygiene and perfumery products.

### 1.1.2-Links between the two companies

#### Capital links:

The company ELCO holds, on the day of the signing of this project, all the shares making up the share capital of the company BY KILIAN.

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Common rulers:

Participating companies do not have common directors

**Article 1.2-Reasons and purposes of the merger**

The merger by absorption of the company BY KILIAN by the company ELCO is part of the measures to rationalize and simplify the structures of the group, including these two companies are part of.

Currently, even though ELCO and BY KILIAN are part of the same group, they operate separately, not using the same distribution channels, same warehouses or same software preventing any integration.

This operational model does not allow BY KILIAN to benefit from the support and tools of ELCO in France. However, BY KILIAN has reached a critical size and, no longer able to operate in a purely artisanal mode in its organizational aspects, now needs the support of a larger structure to help support its development.

The integration of BY KILIAN by means of a merger will allow for an agile and entrepreneurial approach in the development of BY KILIAN activities.

The merger should both reduce the cost of running these companies and allow more rational use of fixed assets.

**Article 1.3-Accounts used to establish the conditions of the operation**

To establish the terms of the transaction, the two companies decided to use the accounts closed on June 30, 2021, the closing date of the last financial year of each of the two companies

The accounts of the company BY KILIAN, certified by the auditor, were approved by the ordinary general meeting held on October 28, 2021. They appear in Appendix 1 to this agreement.

The accounts of the company ELCO, certified by the auditor, have, approved by the Ordinary General Meeting held on October 28, 2021. They appear in Appendix 2 & this agreement.

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### Article 1.4.-Effective date of the merger

In accordance with the provisions of article L. 236-4 of the French Commercial Code, it is specified that this merger will have retroactive effect from July 1, 2021, a date which is not prior to the closing of the last closed financial year of the company BY KILIAN. This retroactivity only has effect between the companies ELCO and BY KILIAN

Consequently, and in accordance with the provisions of article R. 236-1 of the French Commercial Code, the transactions carried out by the Absorbed Company from July 1, 2021 and until the date of definitive completion of the merger, will be automatically considered as being made on behalf of the company ELCO which will bear exclusively the active or passive results of the exploitation of the goods transmitted

In accordance with the provisions of article L. 238-3 of the French Commercial Code, the company BY KILIAN will transmit to the company ELCO all the elements composing its heritage, in the state where said assets will be on the date of final completion of the merger.

### Article 1.5.-Valuation methods used

The methods used for the valuation of the heritage transmitted by the company BY KILIAN are specified in article 2.1 below.

### TITLE 2-Heritage to be transmitted by the company BY KILIAN Article 2.1.- Designation and evaluation of the heritage whose transmission is planned

The company BY KILIAN transmits to the company ELCO, under the ordinary guarantees of fact and right and under the conditions stipulated below, all the elements (assets and liabilities), rights and values, without exception or reservation, which will constitute its assets on the date of completion of the merger.

On the reference date chosen by mutual agreement between the companies ELCO and BY KILIAN to establish the conditions of the operation as stated above (Article 1.4) factitive and the liabilities of the company BY KILIAN consist of the elements listed below. It is understood that this list is only indicative and not limiting, the assets of the company BY KILIAN must be devolved to the company ELCO in the state where it will be at the date of final completion of the operation

It is specified that in the case of an internal restructuring operation by merger-absorption of a 100% subsidiary, in accordance with the accounting requirements set out in articles 710 1 and following of the General Chart of Accounts resulting from the ANC 2014-03 regulation and of its appendix, all items contributed have been valued at their net book value on the balance sheet as of June 30, 2021

#### 2.1.2.-Asset whose transfer is planned

##### 2.1.2.1.- Tangible fixed assets

The goodwill, research, creation, manufacture, distribution, purchase and sale in wholesale, semi-wholesale, or retail of all products or their derivatives of perfumery products, dietetic products, food supplements, food phytotherapy, agrifood and publication, creation and distribution of journals books publications operated by

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BY KILIAN Company both at its registered office at 65, rue La Boétie, 15008 Paris and at its complementary establishment located at 20, rue Cambon, 75001 Paris, including

2.1.2.1.1. the clientele, fachalandags, the commercial name and the right to claim success the company BY KILIAN, the technical and commercial archives, the documents of congabith, the registers and in general any documents belonging to the company BY KILIAN

2.1.2.1.2. the benefit and burden of all treaties, agreements, and commitments that may could have been concluded or taken by the company BY KILIAN in order to allow the exploitation of the business above both in France and abroad;

2.1.2.1.3. the full ownership or the right to use patents, industrial property rights, trademarks, trade or service marks and logos, which is listed in Appendix 3 hereto, and including all trademark contracts edou technical assistance, which the company BY KILIAN could have as well as the knacks, patented or non-patented technical knowledge and any know-how

2.1.2.1.4. Lease rights for premises located:

-65, rue La Boétie, 75008 Paris

-20, rue Cambon, 75001 Paris

It being observed that the company BY KILIAN has communicated to the company ELCO a list commercial leases from which the company % BY KILIAN benefits with, each for two, designation of the building, identity of the owner, the date and duration of the ball as well as the amount of rent (Appendix 4):

	Basic values	Depreciation /Prov	Net book values at 06.30.21	Input values
Concessions, patents, and similar rights	€ 49.731	€ 49.731	€ 0	
Commercial funds	€ 1.400.000	€ 850.000	€ 550.000	€ 550.000
Other tangible fixed assets	€ 0	€ 0	€ 0	€ 0
<b>Total intangible assets</b>	<b>€ 1.449.731</b>	<b>€ 899.731</b>	<b>€ 550.000</b>	<b>€ 550.000</b>

2.1.2.2. Fixed assets

technical installations, equipment and tools and other tangible fixed assets listed in appendix 5

	Basic values	Depreciation /Prov	Net book values at 06.30.21	Input values
Concessions, patents, and similar rights	€ 232.818	€ 232.818	€ 0	€ 0
Other tangible fixed assets	€ 2.646.720	€ 2.360.873	€ 285.746	€ 285.746
Assets in progress	€ 48.734	€ 0	€ 48.734	€ 48.734

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Total tangible capital assets	€.2.928.273	€.2.593.792	€.334.480	€.334.480
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2.1.2.3 Financial fixed assets  
The other financial assets listed below

	Basic values	Depreciation/ Prov	Net book values at 06.30.21	Input values
Start	€.131.357	€.0	€.131.357	€.131.357
Other financial fixed assets	€.143.206	€.0	€.143.206	€.143.206
<b>Total financial fixed assets</b>	<b>€.274.563</b>	<b>€.0</b>	<b>€.274.563</b>	<b>€.274.563</b>

2.1.2.4 Current assets

	Basic values	Depreciation/ Prov	Net book values at 06.30.21	Input values
Stocks	€.79.353	€.0	€.79.353	€.79.353
Advances and deposits on order	€.3.946	€.0	€.3.946	€.3.946
Customers and related accounts	€.1.430.661	€. 203.453	€.1.227.208	€.1.227.208
Other receivables	€.2.150.367	€.0	€.2.150.367	€.2.150.367
Availability	€.1.258.621	€.0	€.1.258.621	€.1.258.621
<b>Total current assets</b>	<b>€.4.922.948</b>	<b>€.203.453</b>	<b>€.4.719.495</b>	<b>€.4.719.495</b>

The total amount of BY KILIAN's assets contributed to ELCO is valued at

€.5.878.540

2.1.3.-Liabilities supported

The Absorbing Company will assume and pay, instead of the Absorbed Company, all of the latter's liabilities, the amount of which in the accounts as of June 30, 2021 is indicated below.

As necessary, the above stipulation does not constitute an acknowledgment of debts for the benefit of the alleged creditors, who are on the contrary required to establish their rights and justify their titles.

Liabilities supported	Amount as of June 30, 2021
Provisions for risks	
Borrowings and financial debts	€.74.829
Trade payables and related accounts	€.24.605.610
Social and fiscal debts	€.3.760.143
Other debts	€.1.512.954
	€.135.758

ELCO / BY KILIAN - projet de traité de fusion

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Liabilities Translation differences	€4.712
Total liabilities	€30.294.004

The representative of the company BY KILIAN certifies that the total figure of the liabilities mentioned above and the details of these liabilities are accurate and sincere and that there was, in the Absorbed Company, on the above-mentioned date of June 30 2021, no unrecognized liabilities.

#### 2.1.4. Net assets contributed

- Amount of assets contributed	€5.878.540
- Amount of liabilities assumed	€ 30.094.004

NEGATIVE NET ASSETS PROVIDES (E.24,215,464)

#### 2.1.5. Off-balance sheet commitments.

It is further specified that BY KILIAN has no "off-balance sheet" commitments.

### Article 2.2.-Declarations

#### 2.2.1.-General declaration

Mr. Henricus van der Mark, as Chairman of BY KILIAN, declares that

- BY KILIAN is the owner of its business;
- the company BY KILIAN intends to transmit to the company ELCO all of the assets making up its corporate assets, without any exception or reservation, consequently, the said company makes the formal commitment, in the event that elements omitted in the designation above are subsequently revealed, to note the materiality of their transmission by additional act, it being understood that any error or omission would not be likely to modify the overall net value of the transmitted assets
- the property of the BY KILIAN company is not encumbered with any registration whatsoever
- the company BY KILIAN has never been in a state of judicial liquidation, receivership or suspension of payments, just as it has never been the subject of an amicable settlement;
- the accounting books, accounting documents, archives and files of the company BY KILIAN duly stamped will be given to the company ELCO.

#### 2.2.2. Statement on leases

Mr. Henricus van der Mark, ex officio and on behalf of the company BY KILIAN, declares that the leases as well as their durations, the names and addresses of the lessors have been communicated to the company ELCO, which the latter expressly declares to recognize.

The transmission of the leases being carried out by way of merger carried out under the conditions provided for in Articles L. 236-8 to L. 236-11 of the Commercial Code, in accordance with Article L. 145-16 of the Commercial Code, the company ELCO will be, notwithstanding any contrary, substituted for the company BY KILIAN for the benefit of which the leases referred to above were granted, this substitution for the company BY KILIAN taking place in all the rights and obligations arising from these leases.

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For LINGUA MART

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As a consequence of the legal provisions mentioned above, Mr. Franck BESNARD, Chairman, expressly commits the company ELCO to substitute itself in full for the company BY KILIAN for the performance of the obligations incumbent on the latter, in particular for the payment of rent.

### 2.2.3. Waiver of Seller's Lien and Resolutive Action

The merger being made responsible in particular for the company ELCO and alisi that it will be said below, to pay the liabilities of the company BY KILIAN, Mr. Henricus van der Mark, on behalf of the company BY KILIAN expressly declares to waive the privilege seller and the resolutive action that may belong to the BY KILIAN company as a result of the merger.

### 2.2.4.-Other declaration

Mr. Henricus van der Mark, in his capacity, expressly undertakes to carry out, if necessary and in due time, all notifications, in particular those required by the possible existence of pre-emptive rights and all procedures with all administrations, or authorities, French or foreign, required by the transfer of property belonging to the company BY KILIAN on the day of the completion of the merger, it being specified that the goodwill operated by the company BY KILIAN both at its head office and in its establishment complementary is located in Paris which has not defined a perimeter for the protection of trade and local crafts under the conditions of article L214-1 of the urbanism code.

## Article 2.3.-Conditions of the merger

### 2.3.1.-Ownership and enjoyment of the heritage transmitted

a) The company ELCO will have the ownership and enjoyment of the goods and rights of the company BY KILIAN, including those which have been omitted, either herein or in the accounts of this company, from the day of the final completion of the merger. As already indicated, the assets of the Absorbed Company having to be devolved in the state in which they will be on the date of completion of this merger, all the active and passive operations whose transferred assets may have objects between July 1, 2021 and this date will be considered as of right as having been made for the exclusive account of the company ELCO.

b) All of the liabilities of the company BY KILIAN on the date of the final completion of the merger, as well as all costs, rights and fees including tax and registration charges caused by the dissolution of the company BY KILIAN, will be transferred to the company ELCO. It is specified:

- that the company ELCO will assume all of the debts and charges of the company BY KILIAN, including those which could date back to a date prior to July 1, 2021 and which would have been omitted in the accounts of the company BY KILIAN;
- and that if a difference more or less between the liabilities assumed by ELCO and the sums actually claimed by third parties, ELCO would be required to settle any excess liabilities without recourse or claim possible on either side.

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**2.3.2.-Charges and general conditions of the merger**

a) The company BY KILIAN formally prohibits itself until the final completion of the merger, except with the approval of the company ELCO, from performing any act of disposal relating to the goods contributed and from signing any agreement, treaty or any commitment concerning it outside the framework of day-to-day management, and in particular to contract any loan, in any form whatsoever.

b) In the event that the transfer of certain contracts or of certain goods is subject to agreement or approval of a co-contractor or any third party, the company BY KILIAN will request the necessary authorization agreements or decisions in good time and justify them to the ELCO no later than December 15, 2021,

In the event that the BY KILIAN company does not obtain the consent of a co-contracting party for contracts whose transmission is subject to consent, the BY KILIAN company will inform the ELCO company before December 1, 2021, the latter reserving the right to renounce the operation.

The company BY KILIAN will make, if necessary and in good time, any notification, in particular those required by the possible existence of pre-emption rights and all procedures with all the administrations that would be necessary for the transmission of the buildings it will own on the date of completion of the merger

If the holder of a right of first refusal exercises his right at the time of the merger, the latter shall not be called into question and the acquiring company would be entitled to the price, regardless of the difference in plus or minus between this price and the revaluation given to the pre-empted good for merger operation.

c) The company ELCO will take the goods and rights transmitted in their consistency and their state during the realization of the merger without being able to exercise any recourse whatsoever, for any reason whatsoever, against the company BY KILIAN, in particular for defects of construction, deterioration of buildings, joint ownership, poor condition of the ground or basement due to wear and tear or poor condition of equipment and movable objects, error in descriptions or in capacities, whatever the difference, insolvency of debtors or any other cause.

The ELCO company will benefit from all subsidies, bonuses, aids, etc. which may or may be allocated to BY KILIAN. She will accomplish all the formalities that would be necessary in order to regularize the transmission to its benefit of the goods and rights composing the assets of the company ELCO, and to make this transmission opposable to proud

d) ELCO will be indebted to the creditors of the Absorbed Company instead of the latter without novation resulting therefrom with regard to the creditors. These creditors as well as those of the Absorbing Company whose claim predates the publicity given to the merger plan may object within thirty days of the publication of this plan.

In accordance with the legal and regulatory provisions in force, opposition filed by a creditor will not have the effect of prohibiting the continuation of merger operations.

In particular, ELCO will bear all taxes, insurance premiums, contributions, rents, taxes, etc., as well as all ordinary or extraordinary charges which encumber or may encumber the goods transferred or are inherent in their ownership or operation.

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The company ELCO will also do its personal business in the Seu and place of the Absorbed Company without recourse against the latter for any reason whatsoever of the execution or termination at its expense, risk and bet of all agreements, treaties, contracts or commitments generally any which may have been subscribed by the Absorbed Company

e) The company ELCO will comply with the laws, decrees and amétés, regulations and practices concerning the exploitation transmitted and will be personally responsible for any authorization that may be necessary, all at its own risk and perish.

f) Finally, after completion of the merger, the representatives of the company BY KILIAN must, at the first request and at the expense of the company ELCO, provide the latter with all signatures and justifications that may be necessary for the transmission of the goods included in the assets of the Absorbed Company and the completion of all necessary formalities

### 2.3.3.-Employment contracts

ELCO will take over all staff from BY KILIAN

In accordance with the provisions of article L 1224-1 of the Labor Code, ELCO will, by the mere fact of the completion of this merger, be subrogated purely and simply to the benefit and responsibility of the provisions of all existing employment contracts on the day of the transfer.

### 2.3.4.- Special conditions. Tax system

#### 2.3.4.1.-Registration

For the collection of registration fees, Mr. Henricus van der Mark, as representative of the Absorbed Company and Mr. Franck BESNARD, as representative of the Absorbing Company, declares that each of these companies is a French legal person subject to the Corporation tax.

In accordance with article 816 of the CGI, the acts which record merger operations in which only legal persons liable to income tax participate companies as well as the assumption of the liabilities with which the contributions mentioned in these acts are recorded free of charge.

#### 2.3.4.2.-Corporate tax

As the Absorbing and Absorbed Companies are both subject to corporation tax, they declare that they opt for the regime of article 210 A of the General Tax Code.

From a tax point of view, the merger will take effect on the first day of the current financial year, i.e. the 1st

July 2021. As a result, all transactions carried out in the Absorbed Company since July 18, 2021 will be part of the taxable income of the Absorbing Company and deemed to have been carried out by it.

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It is reminded that all the contributions of the Absorbed Company were made at their net book value in accordance with the provisions of article 743-1 of the General Chart of Accounts,

In accordance with Article 210-A of the General Tax Code, the Absorbing Company undertakes to:

- include on the liabilities side of its balance sheet the provisions concerning the transferred assets whose taxation is deferred at the Absorbed Company and which would not become irrelevant;
- include as liabilities, where applicable, the special reserve for long-term capital gains previously subject to the reduced rate of 10%, 15%, 18%, 19% or 25% and the special reserve for fluctuations in course, pursuant to the sixth paragraph of 5° of 1 of Article 39 of the CGI;
- to replace the Absorbed Company for the reintegration of the results whose consideration had been deferred for the taxation of the Absorbed Company;
- to calculate the capital gains subsequently realized on the sale of non-depreciable fixed assets contributed to it according to the value they had, from a tax point of view, in the records of the Absorbed Company on the date effect of the merger;
- reintegrate into its profits taxable to corporation tax, in the conditions mentioned in article 210 A, 3, d. of the General Tax Code, the most values generated by the operation on the transfer of depreciable assets;
- record in its balance sheet the elements transferred, other than fixed assets, for the value they had, from a tax point of view, in the records of the Absorbed Company. Failing this, the Absorbing Company will include in its results of reexercise of the operation, the profit corresponding to the difference between the new value of these elements and the value that they had from a tax point of view in the writings of the Absorbed Company;
- include in its balance sheet the accounting entries of the Absorbed Company (original value, depreciation, provisions), the merger being carried out on the basis of the net book values, and continue to calculate the depreciation allowances from the value of origin of the assets in the records of the absorbed company (BOI-IS-FUS-30-20 n°10);
- to replace the Absorbed Company and to take over all commitments and all tax obligations which may have been contracted by the latter during any previous transaction, in particular mergers, partial asset contributions or similar transactions placed under a favorable tax regime, tax deferment or tax deferral, as well as any commitment to retain the equity securities contributed.

The absorbing company undertakes to -

- Attach it to the declarations of the Absorbed Company and the Absorbing Company, the statement of monitoring of tax values provided for in 54 septies of the General Tax Code; - keep if necessary, in its capacity as Absorbing Company, the register of capital gains
- Absorbing Company undertakes to provide by article 54 septies of the General Tax Code.

#### 2.3.4.3.-Declaration relating to value added tax

The deliveries of goods and the provision of services, carried out between persons liable for value added tax, are, in accordance with article 257 bis of the General Tax Code, exempt from it during the transmission for consideration or as free, or in the form of contribution to a company, of a total or partial universality of goods.

The company ELCO, beneficiary, is deemed to continue the person of the Absorbed Company, in particular due to the adjustments of the tax deducted by the latter, as well as, if it takes place, for the application of the provisions of e of 1 of Article 268, Article 268 or Article 297 A of the General Tax Code.

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According to c. of 5 of article 287 of the General Tax Code, the Absorbing Company and the Absorbed Company will mention the total amount excluding tax of the contribution on the VAT declaration submitted for the month during which the Merger will take effect with regard to Value Added Tax, on the line "other non-taxable transactions".

#### 2.3.4.4.-Other taxes and duties

With regard to the other taxes and duties of the Absorbed Company, the Absorbing Company will be purely and simply subrogated in all the rights and obligations of the Absorbed Company.

#### 2.3.4.5.-Previous operations

In addition, the company ELCO takes over the benefit and/or the expense of all commitments tax which could have been previously subscribed by the company BY KILIAN on the occasion previous operations having benefited from a caveur tax regime in terms of rights registration and/or corporation tax, or turnover tax.

### TITLE 3.-Absence of exchange report. Merger Mali

#### Article 3.1.-Absence of exchange report and capital increase

In accordance with the provisions of Article L. 236-3, II of the Commercial Code, and since the company ELCO currently holds all of the shares representing the entire capital of the company BY KILIAN and that it undertakes to keep them until the date of final completion of the merger, it will not be possible to exchange the shares of the company BY KILIAN against shares of the company ELCO.

There will therefore be no need to issue shares of the company ELCO against the shares of the company BY KILIAN, nor to an increase in the capital of company ELCO. Consequently, the parties have agreed that there is no need to determine an exchange ratio for this reason.

#### Article 3.2.- Expected amount and allocation of the merger loss

The difference between:

- on the one hand, the value of the net assets contributed by the company BY KILIAN used for the operation, ie a negative amount of €24,215,464.
- and on the other hand, the book value in the books of the company ELCO of the 31,000 shares of the company BY KILIAN which it owns, ie €1.

constitutes the merger loss, within the meaning of article 745-3 of the General Chart of Accounts, which to an amount of €24,215,465

The amount of this loss from the merger, which is a "real loss" corresponding to the depreciation of the holding, will constitute an expense for the current financial year of the Absorbing company and will be, in accordance with the second indent of article 745- 4 of the General Chart of Accounts, accounted for in the financial result of the Absorbing Company for the financial year in which the merger is carried out,

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**TITLE 4.-Dissolution of the absorbed company. -Delegation of powers to agents**

**Article 4.1.- Dissolution of the absorbed company without liquidation**

Due to the universal transfer of the assets of the company BY KILIAN to the company ELCO, the company BY KILIAN will be automatically dissolved on the Final Completion Date of the merger set out in Title 6 below.

All of BY KILIAN's liabilities should be entirely passed on to the company ELCO, the dissolution of BY KILIAN due to the merger will not be followed by any liquidation of this company.

**Article 4.2.- Delegation of powers to representatives of the company BY KILIAN**

All powers are conferred on Mr. Henricus van der Mark for the purpose of pursuing the final completion of the merger operations by himself, or by an agent designated by him and, consequently to reiterate if necessary, the transmission of the assets to the company ELCO, to draw up all confirmatory, additional or corrective acts which may prove necessary, to carry out all acts and formalities useful to facilitate the transmission of the assets of the company BY KILIAN and finally, to complete all formalities and make any declarations.

**TITLE 5.-Miscellaneous declarations**

I.-Declaration made on behalf of the Absorbed Company

Mr. Henricus van der Mark, in his capacity as Chairman and on behalf of BY KILIAN, declares that, in accordance with the provisions of article L. 236-11 of the Commercial Code, there will be no need to approve the merger by extraordinary general meeting of the sole shareholder of this company.

II.-Declaration made on behalf of the Absorbing Company

Mr. Franck BESNARD, as Chairman and on behalf of ELCO, declares L. 236-11 of the Commercial Code, there will be no need to approve the merger by the extraordinary general meeting of shareholders of this company.

**TITLE 6.-Final Completion Date of the merger**

Independently of the retroactive effective date stipulated in article 1.4 above and set at 1 July 2021, the Definitive Completion Date of the merger is set at December 31, 2021.

**TITLE 7.-Publicity formalities. Fees and Duties. Election of domicile. Powers for the formalities**

**Article 7.1.-Publicity formalities**

This draft merger will be published in accordance with the loi; non-bond creditors may object within thirty days of publication of the merger plan without their opposition preventing the merger from proceeding. Objections will, if necessary, be brought before the competent court, which will settle the matter.

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### Article 7.2.- Fees and duties

The costs, rights and fees of these presents and those of their realization will be borne by the company ELCO, as required by Mr. Franck BESNARD in his capacity.

### Article 7.3.-Election of domicile - Electronic Signature

For the execution of these presents and the acts or minutes which will be the result or the consequences, the parties elect domicile at the registered office of ELCO.

The Parties hereby agree to sign this draft merger agreement electronically, in accordance with the provisions of Articles 1366 and following of the Civil Code, through the DocuSign electronic signature system, which alone guarantees the security and integrity of the copies. of the contract in accordance with the laws and regulations relating to electronic signature.

For the purposes of the electronic signature, each Party guarantees that the signatories of the draft merger agreement referred to in the appearance hereof have all powers to electronically sign the draft merger agreement.

Each Party acknowledges being informed and having read the conditions of use and validity of the DocuSign electronic signature system for having consulted the website [www.docuSign.com](http://www.docuSign.com) and accepts that its signature of the draft merger agreement through the intermediary of the electronic signature service referred to above is carried out with full knowledge of the technology implemented and the laws and regulations relating to electronic signature, and, consequently, irrevocably and unconditionally waives any right it may have to initiate a complaint and/or legal action, directly or indirectly, arising from the reliability of said electronic signature process and/or proof of its intention to enter into the draft merger agreement.

Consequently, and in accordance with the provisions of Article 1375 of the Civil Code, the requirement of one original copy per Party is not required as proof of the commitments and obligations of each Party to this draft merger agreement. The submission of copies of this draft merger agreement constitutes sufficient and irrefutable proof of the commitments and obligations of each Party.

### Article 7.4.- Powers for formalities, Exemption from drawing up a declaration of conformity

All powers are given to the bearer of an original, a copy or an extract hereof, to make any filings, mentions or publications where it needs and in particular for filing at the registry of the commercial court.

The Parties note that the participating companies being all simplified joint-stock companies, in accordance with Article L227-1 of the Commercial Code, they are not obligations to draw up and file with the registry the declaration of conformity provided for in article L236-6 paragraph 3 of the said Code.

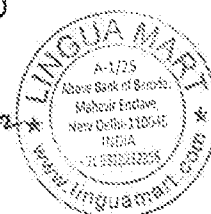
### **TITLE 8.-Appendixes to the draft merger**

This draft merger includes the following annexes:

Appendix 1: Balance sheet and income statement of BY KILIAN as of June 30, 2021

Appendix 2: Balance sheet and income statement of ELCO as of June 30, 2021

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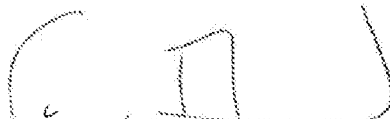
Annex 3: Trademarks and industrial property rights

Annex 4: Statement of commercial leases and rental commitments

Annex 5: Tangible fixed assets

Made in Paris

November 8, 2021



Pour la société ELCO Monsieur Franck Besnard, Président



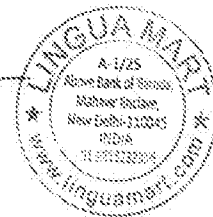
Pour la société BY KILIAN Monsieur Henricus van der Mark, Président

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From *F.R. ENDO* to *ENL/LLA*

For LINGUA MART

*[Signature]*  
22/05/2022  
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ELCO/BY KILIAN-draft merger agreement