



C Capital Acquisition Corp.

Convertible Bond Issuance Terms and Conditions

USD 70,000,000

1.00%19DEC2033

Revised, restated and approved on August 9, 2024

Originally issued and approved on November 17, 2023 as USD 120,000,000 bonds of Immo Prime S.A. (former name of C Capital Acquisition Corp.)

1. Issuer

C Capital Acquisition Corp., a *Société anonyme*, existing under the laws of the Grand Duchy of Luxembourg, having its registered office at 14, rue Mathias Hardt, 1717, Luxembourg, Grand Duchy of Luxembourg, registered with the *Registre de commerce et des sociétés, Luxembourg* (Luxembourg Trade and Companies Register) under number B133518, LEI 984500BC67EQDY06K692 (“**Issuer**”), a 100% subsidiary of **Youngtimers AG**, a Swiss-listed (YTME: SWX) company incorporated at Gerbergasse 48, Basel, CH-4001, Switzerland and in the process of being renamed into “**C Capital AG**” (“**Parent Company**”).

The Issuer had been established to hold interests in any form whatsoever, in the Grand Duchy of Luxembourg and foreign companies and any other form of investment. The Issuer owns 100% ownership interest in C Capital companies, a group of global asset management companies investing in consumer, technology, and blockchain businesses, and Jakota Index Portfolios Inc, a US corporation (operating and investment management subsidiaries, “**Subsidiaries**”).

The Parent Company had been established to hold interests in any form whatsoever, in Swiss and foreign companies and any other form of investment.

Both the Issuer’s and the Parent Company’s primary activity is to invest in various private and public securities and structured products such as ETFs (exchange-traded funds), AMC (actively-managed certificates) and index-linked and other securities including convertible bonds and index-based derivatives (“**Primary Activity**”).

2. Currency	US dollars ("USD") denominated privately placed convertible debt obligations of the Issuer as further defined in these Terms & Conditions ("Notes")
3. Use of Proceeds	<p>(i) The Issuer issues the Notes to finance the following future investment commitments: (a) investment in index-linked ISIN-bearing securities and structured products benchmarking performance of public capital markets of Japan, South Korea and Taiwan ("Jakota Region"), (b) investment in the US domiciled ETFs tracking Jakota Region securities (further referred as "ETF Securities"), (c) any investments owned or/and managed by any of the Subsidiaries, and (d) other trading positions and structured products in private and public companies.</p> <p>(ii) The Notes are convertible into shares of the Parent Company as further set forth in the §7 of these Terms and Conditions.</p>
4. Assignment and Assumption	Before or on August 8, 2025 the Issuer shall assign, transfer and convey to the Parent Company all of Issuer's rights, obligations, covenants, agreements, duties and liabilities, title and interest of, free and clear of all encumbrances under or with respect to these Terms and Conditions and any and all certificates and other documents executed by the Issuer in connection therewith and the Parent Company shall accept the assignment, transfer and conveyance accordingly and shall perform all of the obligations, liabilities, covenants, duties and agreements of the Issuer with respect to these Terms and Conditions to the extent arising and accruing from and after the closing (the "Closing" as further defined herein) and shall assume all liabilities with respect to the Notes to the extent arising and accruing from and after the Closing.
5. Permitted Activities and Distributions	<p>A. Permitted Activities</p> <p>(i) Issuer conducts Primary Activity as defined in the §1 of these Notes Terms & Conditions.</p> <p>(ii) Issuer also can provide various consultancy services to the companies operating in or/and investing in the Asian economies.</p> <p>(iii) Issuer can establish and manage various investment partnerships, funds and other managed vehicles in compliance with applicable laws and regulations.</p> <p>B. Distributions</p> <p>The Issuer shall not make any dividend or distribution declaration or payment of any kind to the shareholders of the Issuer or/and any affiliates thereof as long as at least US \$30,000,000 of the Notes (at par value) remain issued and outstanding.</p>
6. Corporate Approvals	Before or on this date of August 9, 2024, the Issuer's and Parent Company's boards of directors or general meeting of the shareholders (as the case may be) have resolved to approve these Terms and Conditions.

<p>7. Pledge and Convertibility</p>	<p>A. Pledge</p> <p>a) 157,895 shares of common stock equivalent to the 100% of the share capital and representing all the voting rights of Jakota Index Portfolios Inc, a US corporation (“Pledged Asset”), is to be pledged by the sole shareholder of the Pledged Asset in favor of (i) the Parent Company, (ii) the Secured Noteholders as defined in the §9 of these Terms and Conditions, and (iii) other Noteholders, with no other encumbrances (including pledge, liens, charges or mortgages) allowed without Secured Noteholders’ prior written consent over any of the Issuer and/or Issuer’s subsidiaries or/and Issuer’s assets of any sort.</p> <p>b) The Issuer’s shares can be sold with no restrictions as long as no encumbrances / recourse of any sort is created to any of the Issuer or/and Pledged Asset;</p> <p>c) The Issuer is not allowed to participate in any transactions or business dealings outside of the Permitted Activities as long as these Notes remain outstanding.</p> <p>B. Convertibility</p> <p>a) Noteholders are entitled to convert the Notes into the Swiss-listed shares of the Parent Company subject to approvals and authorizations by the Parent Company, with the conversion determined as the par value of the Notes converting into matching number of the Parent Company’s shares priced in USD equivalent at the conversion notice date and conversion price being the lowest between CHF 1.20 per share and the 5 days weighted average prior to the conversion notice date.</p> <p>b) Conversion may be triggered by virtue of the notice in writing served to the Issuer given on the date of sending if transmitted electronically (by email, fax or similar) or on the second day after posting if transmitted by postal service to the respective investor relations contact, published on the official web site of the Issuer;</p> <p>c) Conversion shall be carried out within six months upon receipt of the notice as contemplated herein and only provided the Parent Company has made all the necessary approvals and authorizations to issue the new shares to facilitate such a conversion prior to the conversion notice date.</p>
<p>8. Permitted Indebtedness</p>	<p>The Issuer can not take any bank or capital markets debt outside these Notes program as long as at least US \$15,000,000 of the Notes (at par value) remains issued and outstanding.</p>
<p>9. Secured Noteholder</p>	<p>Secured Noteholder: Digital Knight Finance S.à r.l., a <i>société à responsabilité limitée</i> existing under the laws of the Grand Duchy of Luxembourg, having its registered office at 1, Côte d’ Eich, 1450 Luxembourg, Grand Duchy of Luxembourg, registered with the <i>Registre de commerce et des sociétés, Luxembourg</i> (Luxembourg Trade and Companies Register) under number B250065</p>
<p>10. Aggregate total nominal amount</p>	<p>Up to USD 70,000,000 represented by 70,000 Notes with a nominal value of USD 1,000 per Note</p>

11. Nominal amount per Note	Each Note has a nominal value of USD 1,000. Minimum subscription amount is USD 100,000.
12. Noteholders	Notes offered to qualified investors only (within the meaning of the Prospectus Regulation (EU) 2017/1129).
13. Issue redemption price	/ 100.00% (par)
14. Closing (Issue) date	19 December 2023
15. Maturity date	19 December 2033 (including)
16. Interest Rate	<p>a) 1.0% fixed rate at issuance date of 19 December 2023 (including)</p> <p>b) If interest is to be calculated for a period of less than a full interest period, it shall be calculated on the basis of a 360-day year consisting of 12 months of 30 days each and, in the case of an incomplete month, the number of days elapsed.</p>
17. Interest payment dates	Interest is payable semi-annually in arrears on 19 December and 19 June, in equal instalments of USD 5.00 per USD 1,000 principal amount of each Note, no withholding tax applies. The accrued but unpaid interest shall be added to the nominal amount per Note as of 19 December and 19 June each year and shall be deemed to form part of the amount due under the Notes.
18. Paying Agent	Interest payment and all other payments hereunder shall be made through futurum bank AG, Frankfurt am Main as Paying Agent.
19. Subscription period	The Notes are open to subscription by qualified investors only from 18 November 2023 to 18 December 2023, upon invitation by the Issuer.
20. Rescinding condition	All subscriptions in cash and in-kind are accepted subject to the condition precedent that no less than US\$ 90,000,000 are subscribed by the end of the Subscription period. If the issue is rescinded in accordance with this condition, the subscribed cash and in-kind contributions shall be repaid to the subscribers to their respective paying banks account within 15 business days following the expiry of the Subscription period.

<p>21. Subscription allocation</p>	<p>In case of over-subscription the Issuer shall be entitled to freely decide over the allocation of the Notes to the subscribers, in any case not allocating less than USD 1,000 or a multiple thereof to any investor provided that the minimum subscription amount as per §11 of these Terms and Conditions is complied with.</p>
<p>22. Form of Subscription</p>	<p>The Notes should be paid in cash or/and other assets as might be agreed in the underwriting agreements between the Issuer and the Subscriber(s), with the exact form of the payment to be further specified in the underwriting agreement between the Issuer and the Subscriber and in-kind payments accepted for the payment at their negotiated market value amount as agreed between the Issuer and the Subscriber(s). Each underwriter should make the payment within the Subscription Period specified in §19 of these Terms and Conditions, with (i) the bank wire made in USD to the Paying Agent specified in §18 of these Terms and Conditions, or/and (ii) transfer of securities and in-kind contributions made directly to the name of the Issuer, with all such payments (including all applicable cash payments and transfer of the in-kind contributions) to be made before the Subscription Period Expiration Date specified in §19 of these Terms and Conditions.</p>
<p>23. Form of Issue</p>	<p>The global note representing the Notes will be kept in custody by or on behalf of Clearstream Banking, Frankfurt am Main until all of the Issuer's obligations arising from the Notes have been met. The Noteholders are entitled to co-ownership participation in the Notes, which shall be transferable pursuant to the applicable law and the rules and regulations of Clearstream Banking, Frankfurt am Main.</p>
<p>24. Register of Subscribers</p>	<p>The Issuer and the Parent Company following Assignment and Assumption shall keep a register of the Notes and the Noteholders, based on the Notes subscription agreement(s) and subsequent information received on transfer of Notes. Information contained in the register of the Notes and the Noteholders is confidential.</p>

<p>25. Representations of the Issuer</p>	<p>The Issuer represent and warrant to each of the Noteholders as follows:</p> <ul style="list-style-type: none"> (a) Organization and Standing. The Issuer has been duly organized and is validly existing and in good standing under the laws of the Grand Duchy of Luxembourg. The Issuer has all power and authority to own its properties and assets and to carry on its business, as it is currently being conducted and proposed to be conducted. (b) Authorization. The Issuer has all corporate power and authority to enter into and perform its obligations under these Terms and Conditions. These Terms and Conditions have been, or prior to the Closing date will be, duly authorized by all necessary actions on the part of the Issuer and will be duly issued by the Issuer. These Terms and Conditions, when issued by the Issuer, will be a valid and binding obligation of the Issuer, enforceable in accordance with its terms except as the enforceability of these Terms and Conditions may be subject to or limited by bankruptcy, insolvency, or other similar laws relating to or affecting the rights of creditors, and rules of law governing specific performance, injunctive relief or other equitable remedies. (c) No Brokers or Finders. The Issuer, with an exception of arrangement defined in the §6(d) of these Terms and Conditions, has not incurred, and will not incur, directly or indirectly, as a result of any action taken by the Issuer, any liability for brokerage or finders' fees or agents' commissions or any similar charges in connection with these Terms and Conditions.
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26. Covenants	<p>(a) General. The Issuer hereby irrevocably and unconditionally undertakes that it shall act in good faith to take any action that is necessary or desirable from time to time to maintain and ensure the validity of the Notes and not do or cause or permit to be done anything, which would be reasonably likely to, directly or indirectly, adversely affect the validity of the Notes.</p> <p>(b) Structuring and restructuring. The Issuer may in its absolute discretion in view of structuring as efficiently as possible its business activities, decide to cause any merger, consolidation, split or other restructuring operation (including for the avoidance of doubt any change of control of the Issuer) provided that the rights and obligations arising under, or the economic benefit resulting from the Notes for the Secured Noteholders are reasonably unaffected by such events; otherwise the Issuer undertakes obtain the prior approval of the Secured Noteholder.</p> <p>(c) Events. The Issuer shall, promptly after it knows or has reason to believe that any Event of Default (as defined below) has occurred or any material litigation or other dispute has arisen, deliver to the Secured Noteholders a notice describing in reasonable details and, together with such notice or as soon thereafter as possible, a description of the action that it has taken or proposes to take with respect thereto.</p> <p>(d) Permitted Activities Covenant: The Issuer undertakes that, as long as the Notes are issued and outstanding, it will strictly adhere to activities restrictions as set forth in the definition of Permitted Activities of these Terms and Conditions.</p>
27. WKN/ISIN	A3LP1T/DE000A3LP1T8
28. Ranking	The Secured Notes, i.e., Notes held by the Secured Noteholders, constitute direct, unconditional, senior secured obligations and liabilities of the Issuer ranking <i>senior</i> and rateably, without any preference among themselves (in rank and priority of payment) to the payment and discharge in full of any other debt incurred by the Issuer.
29. Debt Increase Covenant	Issuer cannot raise additional funds without the prior written approval of the Secured Noteholders, including funds raised by the issuance of notes, in the form of bilateral loan, bond, note, Eurobond or any other form of debt obligation.
30. Limitation periods	Claims against the Issuer for payment in respect of the Notes shall be time-barred unless made within 5 (five) years (in the case of principal) or 3 (three) years (in the case of interest) from the respective date(s) on which they became due and payable.

<p>31. Cross Default</p>	<p>Any financial indebtedness of the Issuer's subsidiary which is not paid when due (as it may be extended by any applicable grace period) or is declared to be due and payable prior to its specified maturity as a result of an event of default (however described), provided that no Event of Default (as defined below) will occur if the aggregate amount of the above financial indebtedness, that has fallen due or in default is less than USD 1,000,000 (one million US dollars).</p>
<p>32. Events of Default</p>	<p>If one or more of the following events (each an "Event of Default") shall have occurred and is continuing:</p> <ul style="list-style-type: none"> i. <i>Non-payment</i>: there is a default for more than 21 (twenty-one) calendar days in the payment of any principal or any other amount due and payable on or in respect of any of the Notes; or ii. Failure to perform any covenant of the Notes and such failure continues after 30 (thirty) calendar days after written notice served by the Noteholder to the Issuer; iii. Default by the Issuer or any of its subsidiaries on any of their liabilities (Cross Default as specified in the §31 herein); iv. <i>Breach of other obligations</i>: the Issuer fails to duly perform or observe any other term, undertaking or agreement contained in the Notes for a period of 30 (thirty) calendar days after the date on which written notice of such failure, requiring the Issuer to remedy the same, shall first have been given to the Issuer by the relevant Noteholder; v. <i>Insolvency</i>: the Issuer becomes insolvent or is unable to pay its debts generally as they fall due or makes an assignment for the benefit of creditors generally or admits in writing its inability to pay its debts generally as they fall due; or vi. <i>Winding up etc.</i>: an order is made or an effective resolution is passed for the winding up, liquidation or dissolution of the Issuer, or the Issuer ceases or threatens to cease to carry on all or substantially all of its business, except for the purpose of a reconstruction, amalgamation, reorganisation, merger or consolidation, <p>then any Note may, by written notice delivered to the Issuer, be declared immediately due and payable, whereupon it shall become immediately due and payable (on an individual basis) at its principal amount together with accrued interest (if any) without further action or formality.</p>

<p>33. Risks associated with the Notes</p>	<ul style="list-style-type: none"> i. Investment involves risk. Investors should carefully consider whether the Notes are appropriate for them in view of their investment experience, objectives, financial resources and circumstances; ii. It is the Issuer to pay interest and repay principal of the Notes. If the Issuer defaults, the Noteholders may not be able to receive back the interest and principal. The Noteholders bear the credit risk of the Issuer and have no recourse on any other party. iii. Changes in prevailing market interest rates could affect the value of the Note which bear interest at a fixed rate; iv. A Note may be subject to early redemption (as described under the §35 herein) and an investor may not be able to reinvest the redemption proceeds in a manner which achieves a similar effective return; v. A Noteholder may not receive payment of the full amounts due in respect of its Notes as a result of amounts being withheld by the Issuer in order to comply with applicable law; vi. Investors are exposed to the risk of changes in law or regulation affecting the value of the Note; vii. There may be no or limited secondary market for the Notes.
<p>34. No Listing</p>	<p>The Notes will not be listed on any exchange and there will be no trading in the Notes organized by the Issuer or any agent of it with an exception the secondary over-the-counter trading by the Notes or/and Notes buyback program that can be facilitated by the Issuer on the Noteholders' request or initiated by the Issuer at its own discretion.</p>
<p>35. Redemption</p>	<p>The Notes are redeemed upon (i) an exit event (e.g., in case of sale of substantial assets (more than 90% of aggregate market value of the Issuer's assets) of the underlying Issuer's business or (ii) non-event (i.e., at the Maturity Date if no exit event occurs prior this date or in debt refinancing conducted ahead of the Maturity Date and accepted by no less than 75% (seventy-five percent) of all the Noteholders in terms of aggregate par value of the Notes held).</p> <p>The Notes are redeemed either in (i) 100% cash, or (ii) upon conversion into the Swiss-listed shares of the Parent Company subject to approvals and authorizations by the Parent Company.</p>
<p>36. Taxation</p>	<p>No withholding tax applies to any interest payment under the Notes.</p>
<p>37. Offering documents</p>	<p>The offering is being conducted solely on a private placement basis. No prospectus, offering circular or similar offer prospectus will be prepared in respect of this offering. Investors will only receive these Terms and Conditions prior to or upon settlement. Investors will need to take their investment decision based on information made available on their own. The undersigning of the Terms and Conditions is to be considered as full and irrevocable endorsement of the issuance conditions.</p>

38. Notices	Notices may be given directly to the Noteholders and shall be deemed to have been given on the date of sending if transmitted electronically (by email, fax or similar) or on the second day after posting if transmitted by postal service. All notices regarding the Notes will be validly given when published on the official web site of the Issuer.
39. Governing law	The Notes and any obligations arising out of or in connection with them are governed by, and shall be construed in accordance with, German law.
40. Jurisdiction	The ordinary courts in Frankfurt am Main shall have exclusive jurisdiction to settle any disputes which may arise out of or in connection with the Notes. The Issuer and the Noteholders irrevocably submit to the jurisdiction of such courts and waive any objection to proceedings in such courts whether on the ground of venue or on the ground that the proceedings have been brought in an inconvenient forum.

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C Capital Acquisition Corp.

Grand Duchy of Luxembourg

August 9, 2024



By: MUÑOZ Miguel

Title: Manager