

Tax Compliance and Consulting Services (Germany)

Please read this Schedule carefully if You are instructing us for in German tax services. It contains the general conditions for the provision of Tax Services under the Agreement. In the event of any conflict between the below General Conditions and the Agreement, the below General Conditions shall apply.

General Terms and Conditions for Tax Consultants, Tax Agents and Tax Consultancy Companies

The following "General Terms and Conditions" apply to contracts between Vialto Partners Steuerberatungsgesellschaft mbH (in the following, together with certified tax advisors (*Steuerberater*) employed by it, "Vialto") and its clients, unless otherwise expressly agreed in writing or required by law.

Status: June 2025

§ 1 Scope and Execution of Contract

- (1) The scope of the services to be provided by Vialto shall be determined by the assignment.
- (2) The assignment shall be carried out in accordance with the principles of proper professional practice and in compliance with the relevant professional standards and professional duties (cf. StBerG, BOSTB).
- (3) The required documents shall be handed over to Vialto in full. Vialto shall assume that the facts stated by the client, in particular the figures, are correct. If it discovers any inaccuracies, it is obliged to point them out. The review of the accuracy, completeness and propriety of the documents and figures provided, in particular the bookkeeping and balance sheet, shall only form part of the engagement if this has been agreed in writing.
- (4) The mandate does not constitute a power of attorney for representation before authorities, courts and other bodies. Such power of attorney must be issued separately. If, due to the absence of the client, it is not possible to reach agreement with the client on the lodging of legal remedies or appeals, Vialto is entitled and obligated to take action to meet deadlines in cases of doubt.
- (5) In the event of a change in the legal situation after the conclusion of a matter, Vialto is not obliged to inform the client of any changes and the potential consequences thereof.

§ 2 Duty of Confidentiality

- (1) In accordance with the law, Vialto is obliged to maintain confidentiality about all facts that come to its knowledge in connection with the performance of the assignment, unless the client releases it from this obligation in writing. The duty of confidentiality shall continue to exist even after termination of the contractual relationship.
- (2) The duty of confidentiality shall also apply to the same extent to Vialto's employees.
- (3) The duty of confidentiality shall not apply if disclosure is necessary to safeguard Vialto legitimate interests. Vialto is also released from the duty of confidentiality to the extent that it is obliged to provide information and cooperation in accordance with the insurance conditions of his professional liability insurance.

- (4) Statutory rights to information and the right to refuse to give evidence in accordance with § 102 AO, § 53 StPO, § 383 ZPO remain unaffected.
- (5) Vialto may only hand over reports, expert opinions and other written statements on the results of its work to third parties with the consent of the client.
- (6) There is no duty of confidentiality insofar as this is necessary for the performance of a certification audit in Vialto's office and the persons working in this respect have been instructed about their duty of confidentiality. The client agrees that the certifier/auditor may inspect Vialto's reference files (*Handakten*), which have been filed and maintained by Vialto.

§ 3 Involvement of Third Parties

- (1) Vialto is entitled to involve employees and external service providers (in particular data processing companies) in the execution of the engagement. It is only authorized to engage third parties who are not affiliated companies of Vialto with the express consent of the client.
- (2) When engaging expert third parties and data processing companies, Vialto is responsible for ensuring that they also undertake to maintain confidentiality in accordance with § 2 para. 1.
- (3) If general representatives (§ 69 StBerG) and practice trustees (§ 71 StBerG) are involved, Vialto is entitled to grant access to the reference files within the meaning of § 66 Para. 2 StBerG.
- (4) The client give Vialto their express consent that the latter may transfer or assign the collection of existing and future fee claims from the client to a third party. The third party may also be a person or association of persons who is not a tax adviser.

§ 4 Remedy of Defects

- (1) The client shall be entitled to rectification of any defects. Vialto shall be given the opportunity to rectify the defect.
- (2) If Vialto does not rectify the claimed defects within a reasonable period of time or if it refuses to rectify the defects, the client may have the defects rectified by another tax adviser at Vialto's expense or, at their discretion, demand a reduction in remuneration or rescission of the contract.
- (3) Obvious inaccuracies (e.g. typing errors, calculation errors) may be corrected by Vialto at any time, including vis-à-vis third parties. Vialto may correct other errors vis-à-vis third parties with the consent of the client. Consent is not required if legitimate interests of the tax adviser take precedence over the interests of the client.
- (4) The client has the right - if and insofar as the engagement is a service contract within the meaning of § 611, § 675 BGB - to refuse rectification by Vialto if the engagement is terminated by the client and the defect is only discovered by another tax adviser after the effective termination of the engagement.

§ 5 Liability

- (1) Vialto shall be liable for its own negligence and that of his vicarious agents (Erfüllungsgehilfen).
- (2) Insofar as a claim for damages by the client is not subject to a shorter limitation period by law, it shall become time-barred three years after the date on which the claim arose.

- (3) The provisions set out in paragraphs 1 and 2 shall also apply to persons other than the client, insofar as contractual relationships are also established between Vialto and these persons in individual cases by way of exception.
- (4) The client's claim against Vialto adviser for compensation for damage caused by negligence in accordance with paragraph 1 shall be limited to [EUR 1,000,000 (in words: one million €)]. Liability for intent remains unaffected.
- (5) Furthermore, the established limitation of liability shall also apply to third parties if they fall within the scope of protection of a client relationship. § 334 BGB is expressly not waived.
- (6) Insofar as this is deviated from in individual cases, in particular if the liability is to be limited to an amount lower than that stated in paragraph 4, a written agreement is required, which is to be drawn up separately and handed over to the client together with these General Terms and Conditions upon conclusion of the contract.
- (7) Liability is excluded for verbal statements and verbal information provided by Vialto or its employees.

§ 6 Obligations of the client

- (1) The client is obliged to cooperate insofar as this is necessary for the proper completion of the assignment. In particular, the client shall provide Vialto, without being requested to do so, with all documents necessary for the execution of the assignment in full and in good time to allow Vialto a reasonable period of time to complete the assignment. The same applies to information on all processes and circumstances that may be of significance for the execution of the engagement. The client is obliged to take note of all written and verbal communications from Vialto and to consult Vialto in case of doubt.
- (2) The client shall refrain from doing anything that could impair the independence of Vialto or his vicarious agents (Erfüllungsgehilfen).
- (3) The client undertakes to pass on the results of Vialto's work only with Vialto's written consent, insofar as the content of the assignment does not already indicate consent to pass them on to a specific third party.
- (4) If Vialto uses data processing programs on the client's premises, the client shall be obliged to comply with Vialto's instructions regarding the installation and use of the programs. Furthermore, the client shall be obliged and entitled to reproduce the programs only to the extent prescribed by Vialto. The client may not distribute the programs. Vialto shall remain the owner of the rights of use. The client shall refrain from doing anything that would prevent Vialto from exercising the rights of use to the programs.
- (5) If the client fails to cooperate in accordance with § 6 or otherwise or if they are in default of acceptance of the service offered by Vialto, Vialto is entitled to set a reasonable deadline with the declaration that it will refuse to continue the contract after the deadline has expired. After unsuccessful expiry of the deadline, Vialto may terminate the contract without notice (cf. no. 10 para. 3). This shall not affect Vialto's claim to compensation for the additional expenses incurred by it as a result of the delay or the client's failure to cooperate, or for the damage caused, even if Vialto does not exercise its right of termination.

§ 7 Data Protection

- (1) Vialto is entitled to collect personal data of the client and the client's employees within the scope of the assignment and to process this data in an automated file, insofar as this is necessary for the fulfilment of the contract. Vialto may transfer this data to a service data processing center for further order processing, insofar as it has obligated this center to data protection within the framework of a legally prescribed order processing contract.

- (2) Vialto is entitled to appoint a data protection officer if necessary to fulfil its legal obligations. Insofar as the data protection officer is not yet subject to the duty of confidentiality pursuant to § 2 (2), Vialto shall ensure that the data protection officer undertakes to maintain data secrecy upon taking up their duties.
- (3) Vialto shall observe the confidentiality obligation when sending or generally transmitting documents, papers, work results etc. on paper or in electronic form. For their part, the client shall ensure that they, as the recipient, also observe all measures for document security and that the papers or files sent to them are only sent to the relevant responsible parties. This also applies in particular to fax and e-mail correspondence. Appropriate technical and organizational measures must be taken to protect the documents and files provided. If special precautions shall be taken that go beyond the normal measures, a corresponding written agreement must be made on the observance of additional security-relevant measures, in particular whether encryption must be used in e-mail traffic. Vialto is not obliged to inform the client of such risks and to offer solutions.
- (4) The contracting parties shall observe the applicable data protection provisions and take measures in accordance with Art. 32 (4) GDPR to ensure that persons under their authority only process personal data on the instructions of the controller.
- (5) If the client processes and transmits personal data to Vialto, they shall be responsible for ensuring that they are authorized to do so in accordance with the applicable provisions, in particular those of data protection law. If the authorization is based on the consent of the data subject, the client shall provide Vialto with proof of consent immediately upon request. The client may agree data security measures with Vialto and enable the latter to obtain information on compliance with these agreements.
- (6) In the event of a breach, the client shall indemnify Vialto against third-party claims.

§ 8 Copyright Protection

The services of Vialto constitute his intellectual property and are protected by copyright. Any disclosure of work results outside the intended use is only permitted with the prior consent of Vialto in text form.

§ 9 Determination of Remuneration,

- (1) The remuneration of Vialto for its work shall be based on a separate remuneration agreement concluded in text or written form. If no such remuneration agreement has been concluded, the statutory fee rates of the Remuneration Ordinance for Tax Consultants, Tax Agents and Tax Consultancy Firms (*Vergütungsverordnung für Steuerberater, Steuerbevollmächtigte und Steuerberatungsgesellschaften*) as in force from time to time shall apply.
- (2) The client is advised that a higher or lower fee may be agreed instead of the statutory fee. (Notice pursuant to § 4 para. 4 StBVV). It should be noted that a lower fee may only be agreed in extrajudicial matters and must be in reasonable proportion to Vialto's work, responsibility and liability risk.
- (3) If no deviating agreement is reached, the remuneration (fees and reimbursement of expenses) of Vialto for its professional activity shall be calculated in accordance with § 33 StBerG.
- (4) For activities that are not regulated in the Remuneration Ordinance or the agreement, the usual remuneration shall apply (§ 612 para. 2 and § 632 para. 2 BGB).
- (5) Offsetting against a remuneration claim of Vialto is only permitted with undisputed claims or claims confirmed on a legally binding court order.

§ 10 Advance Payment

- (1) Vialto may demand an advance payment for fees and expenses already incurred and those likely to be incurred.
- (2) If an advance payment demanded is not paid, Vialto may, after giving prior notice, cease further work for the client until the advance payment is received. Vialto is obliged to inform the client in good time of its intention to cease work if the client may suffer disadvantages as a result of the cessation of work.

§ 11 Termination of the Contract

- (1) The contract shall end upon fulfilment of the agreed services, upon expiry of the agreed term or upon termination. The contract shall not end upon the death or legal incapacity of the client or, in the case of a company, upon its dissolution.
- (2) The contract may – if and insofar as it constitutes a service contract within the meaning of §§ 611, 675 BGB – be terminated extraordinarily by either contracting party in accordance with § 627 BGB; the termination must be in writing or in text form. If this is to be deviated from in individual cases, a written agreement is required, which is to be drawn up separately and handed over to the client.
- (3) In the event of termination of the contract by Vialto, in order to avoid any loss of rights on the part of the client, those actions must be taken which are reasonable and cannot be delayed (e.g. application for an extension of the deadline in the event of an imminent expiry of such deadline). Vialto is also liable for these actions in accordance with § 5.
- (4) Vialto is obliged to hand over to the client everything it receives or has received for the execution of the assignment and everything it obtains from the business relationship. In addition, Vialto is obliged to provide the client with the necessary notifications, to provide information on the status of the matter on request and to render account.
- (5) Upon termination of the contract, the client shall immediately return to Vialto the data processing programs employed at the client to carry out the assignment, including copies made, as well as other program documents, or delete them from the hard drive.
- (6) After termination of the client relationship, the documents shall be collected from Vialto.
- (7) If the mandate ends before it has been fully executed, Vialto's claim to remuneration shall be based on the law. If this is to be deviated from in individual cases, a written agreement shall be required, which shall be drawn up separately and handed over to the client.

§ 12 Reference Files, Work Results, Rights of Retention

- (1) Vialto shall retain the reference files for a period of ten years after completion of the assignment. However, this obligation shall expire before the end of this period if Vialto has requested the client in writing to take delivery of the reference files and the client has not complied with this request within six months of receiving it.
- (2) The reference files within the meaning of this provision include all documents which Vialto has received from or on behalf of the client in the course of its professional activities. However, this does not apply to correspondence between Vialto and its client, to documents which the client has already received in the original or in copy, or to working papers prepared for internal purposes.
- (3) At the client's request, at the latest upon termination of the engagement, Vialto shall return the reference files to the client within a reasonable period of time. Vialto may make and retain copies or photocopies of documents that are returned to the client.

- (4) Vialto may refuse to surrender its work results and reference files until its fees and expenses have been paid in full. This shall not apply if retention would be contrary to good faith under the circumstances, in particular due to the relatively minor amount of the sums owed. Until the client has remedied any defects asserted in good time, the client shall be entitled to withhold a reasonable portion of the remuneration.

§ 13 Applicable Law and Place of Performance

- (1) German law shall apply exclusively to the assignment, its execution, and any claims arising therefrom.
- (2) The place of performance shall be the place of business or the location of the further consulting office if the client is a merchant. The place of performance shall be the client's place of residence if they are not a merchant within the meaning of the German Commercial Code (HGB).

§ 14 Validity in the Event of Partial Invalidity, Amendments and Additions

- (1) Should individual provisions of these terms and conditions be or become invalid, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by a valid provision that comes as close as possible to the intended purpose.
- (2) Amendments and supplements to these terms and conditions must be made in writing.