

Terms of Engagement of

acs | berlin rechtsanwälte steuerberater czempiel markfort schreiber PartGmbH

1. Application

These terms of engagement shall apply to all present or future services of the attorney-at-law and tax advisor firm acs | berlin rechtsanwälte steuerberater czempiel markfort schreiber PartGmbH (hereinafter "acs | berlin"), except where the parties have made an express agreement in writing to the contrary. No other than these terms of engagement shall apply, also not, if other terms of engagement are delivered by a Client's confirmatory letter or by other means.

2. E-mail Communication

Besides communication via letter, facsimile or telephone, the parties may also communicate via non-encrypted e-mail, except where the Client has instructed acs | berlin in writing to use only for both parties acceptable encrypting standards. The Client is fully aware of the fact that e-mails can contain viruses, that third parties can obtain knowledge of the content of non-encrypted e-mails and that there is no guarantee that e-mails received actually originated from the sender indicated. acs | berlin is committed to remove viruses and malware from e-mails, but is not liable in case of failure. Received e-mails will be checked for viruses, spam and any other unwanted contents. In the case of thus delayed e-mail delivery, particularly in urgent cases subject to a deadline, the Client is requested to ensure the reception by the receiving party.

3. No Dissemination of acs | berlin's Work Results to Third Parties

acs | berlin renders its services exclusively to the respective Client. Without former written approval the Client is not entitled to disseminate work results to third parties, except when this ensues from the intended purpose of the work result.

4. Confidentiality and Disclosure

4.1 The employees of acs | berlin are bound to confidentiality by law and the rules of professional conduct.

4.2 With engagement of acs | berlin, the Client declares his approval (with the proviso of a possible revocation at any time) of the disclosure of the mandate relationship to third parties. This includes the name of the Client and an abstract description of the services. In all cases, disclosure will take place taking into account all relevant laws and rules of professional conduct.

5. Client Authorisation to Receive Payments

acs | berlin is entitled to receive payments for the Client. Reimbursement claims, and other claims against third parties with a duty to reimburse, shall be assigned by the Client on account of payment to acs | berlin to the amount of acs | berlin's remuneration claim. acs | berlin accepts the assignment.

6. Liability and Limitation of Liability

6.1 If on request of the Client acs | berlin mandates a third party (e.g. a foreign additional legal aid), acs | berlin shall only be liable for faults of commission. No duty exists to supervise the third party, except when so agreed to in writing.

6.2 acs | berlin is a partnership with limited professional liability. The partners are not personally liable. The liability due to incorrect professional practice is therefore limited to the partnership assets and is covered by a pecuniary loss liability insurance at least in the amount provided for by law.

6.3 For claims due to simple negligent breaches of duty within the scope of the legal or tax advisory activity, the liability is limited to a maximum amount of Euro 4,000,000 (four million) in total. This amount is covered by the pecuniary loss liability insurance.

If the Client desires a higher coverage, the parties may agree in writing to this effect, provided that the Client bears the additional costs incurred.

6.4 The limitation of liability according to clause 6.3 does not apply to damages resulting from injury to life, body or health, nor to damages resulting from a grossly negligent or intentional breach of duty.

6.5 The limitation of liability according to clause 6.3 shall also apply to the partners and the employed staff or other vicarious agents of acs | berlin in cases where personal liability exists irrespective of the regulations on limited professional liability (§ 8 section 4 PartGG).

7. Beneficial Owners

The Client shall inform acs | berlin without delay if he is not acting exclusively in his own interest but as a trustee or for a beneficial owner within the meaning of the German Money Laundering Act (Geldwäschegesetz).

8. Termination

Either party is entitled to terminate the consultancy contract according to § 627 BGB (German civil code) at any time. Any other legal termination rights shall not be affected. A termination has to be issued in writing.

9. Applicable law, Jurisdiction

This mandate relationship is exclusively subject to the laws of the Federal Republic of Germany, under exclusion of German international private law. Insofar as the Client is a businessman, judicial person of public law or special asset under public law or has no general place of jurisdiction in Germany, the parties agree to Berlin being the seat of acs | berlin as place of performance and place of jurisdiction.

10. Dispute Resolution for Consumers

The European Commission offers an online dispute resolution platform for consumers: www.ec.europa.eu/consumers/odr. acs | berlin is not obliged and does not participate in any dispute resolution by a conciliation body for consumers.

11. Severability clause

If a term of this agreement is or becomes invalid or in the case of a gap of regulation, this shall not prejudice the validity of the other terms. The invalid term or gap shall be deemed replaced by a valid term that best represents what the parties would have agreed upon, if they had recognised the invalidity or gap of regulation.

Berlin, August 2022