

# BDO Legal Rechtsanwaltsgesellschaft mbH

## - General Contract Terms and Conditions -

### 1. General Provisions

(a) We render our services based on (i) the engagement letter and any possible attachments thereto (in particular any service descriptions, revocation notices for consumers and portal terms of use), (ii) the Attachments "Liability" and "Fees", and (iii) these General Contract Terms and Conditions (GTC) (hereinafter the engagement letter and attachments collectively referred to as the "Client Agreement"). The same also applies to any part of our services that may be rendered by us before the Client Agreement is signed with legal effect. Different or conflicting terms and conditions will apply only if they have been expressly accepted by us in writing. The provisions of our engagement letter, the Attachments and the GTC will apply even if we do not expressly object to an order placed on the basis of different terms and conditions.

(b) If we render services in addition to those agreed upon and no separate agreement is concluded for this purpose, the Liability Agreement and GTC shall also apply to those services.

(c) The Client Agreement constitutes the entire agreement between the parties with respect to the services and the contractual relationship and supercedes all prior agreements, understandings and representations in this regard, including any confidentiality agreements entered into in advance.

### 2. Fees, Payment Due Date

(a) Our invoices, including any invoices for installment payments or prepayments, will be issued in Euro and will be due for payment immediately. If there are multiple clients, they will be jointly and severally liable for our fees. We will invoice you at cost for any services rendered by subcontractors. We hereby expressly advise you that rates of our subcontractors may differ from our own rates.

(b) We have the right to invoice you for reasonable advance payments on fees, charges and expenses, including incidental costs, at any time. The same applies, mutatis mutandis, to any demands for advance payments.

(c) All information we provide regarding the expected amount of fees generally is only a cost estimate unless the Client Agreement expressly provides for a flat fee.

(d) If we should discontinue our services early, we shall have the right to invoice you for the number of hours worked up to that point in time, unless termination of the contract is due to wrongful conduct on our part. However, in the latter case we may invoice you for the number of hours worked, if and to the extent that the services rendered are utilizable despite early termination.

(e) If after the Client Agreement is signed you request from our firm services that are not included in the engagement letter, we will invoice you for those services either based on a separate agreement or, absent a separate agreement, based on our standard hourly rates applicable to those services, which are available upon request.

(f) If we are requested or required (whether before or after services are rendered) to make available information about our services to a competent court, a trustee or insolvency administrator, a public, regulatory or supervisory authority (e.g. bar association) or to any other third party (including the hearing of our personnel as witnesses), we shall have the right to invoice you for the time expended in this context based on hourly rates as agreed in the Client Agreement.

### 3. Our Work Results

(a) Drafts of our work results are generally non-binding. We therefore reserve the right to change drafts at any time, and for this reason we assume no responsibility for any decisions made on the basis of drafts of our work results.

(b) All of our work results are based on our knowledge at the time the work is completed. As a general rule, it cannot be ruled out that after our work is completed, events may occur that would have resulted in a different professional assessment, if they had occurred and been known to us before we completed our work. Irrespective thereof, we shall have no obligation to report to you any such events that may become known to us after completion of our work or to update our work results without demand.

(c) You may receive certain documents both in electronic form and in printed form. Therefore, there may be several copies or versions of the same document (within the same processing period). In the event that there are different versions of the same document within the same processing period, if in doubt, the physical, printed version of the document transmitted to you shall be controlling. Otherwise, the most recent version shall be controlling.

d) Unless otherwise agreed or in violation of any applicable laws or professional standards, we may also deliver our work results to you exclusively (i) as a PDF file and/or (ii) by e-mail and/or (iii) with a qualified electronic signature.

### 4. Disclosure of Our Work Results, Licensed Rights

(a) Our work results are intended solely for the agreed purpose, and they are therefore addressed exclusively to you and may not be used for any other purpose, disclosed, or passed on to third parties without our prior consent which must be given in text form. We are solely responsible to you for the provision of our services, unless expressly agreed otherwise in writing. We do not consider the interests of third parties in the scope of our services. The results of our work are therefore not intended to serve third parties as a basis for decisions.

(b) Unless otherwise agreed in text form, we generally will consent to a Disclosure of our work results to third parties only under the condition that a standard release letter has been agreed by the third party or parties. Consent and signing of a release letter shall not be required for a:

- Disclosure insofar as an obligation arises from statutory law, regulation, official or judicial order.
- Disclosure to your affiliated companies within the meaning of §§ 15 ff. of the German Stock Corporation Act (AktG), your statutory auditor or other auditors/advisors/lawyers with an obligation to maintain confidentiality who require the information in connection with their services. You are obliged to inform these groups of persons we accept no responsibility or liability towards them.

(c) Any Disclosure of our work results must be made in full text and include all attachments. § 334 of the German Civil Code (Bürgerliches Gesetzbuch BGB) shall remain unaffected by any such disclosure.

(d) If a work result is passed on to third parties (including permitted disclosures in accordance with section 4 (c) above), you undertake to indemnify us and hold us harmless against all third-party claims and any resulting obligations, damages, costs (including reasonable external and internal legal advice costs) arising from such disclosure. This obligation does not apply if we have expressly agreed in writing that the third party may rely on the work results.

(e) We will grant you the right to use our work results only to the extent necessary given the purpose of the applicable Client Agreement. You shall have no right to use our logo or trademarks unless we have consented to the specific use in writing.

### 5. Principles of Our Cooperation, Independence and Subcontractors

(a) The amount of time needed to render our services and used to calculate our fees depends, in substantial part, on the availability, completeness, accuracy and plausibility of the information made available to us, the availability and competence of persons providing information, as well as the possibility to obtain any missing information (readiness for consulting). You shall therefore designate to us qualified contact persons who are fully available at short notice, and you shall ensure that all information and resources as well as access necessary for rendering our services are available or will be made available to us at short notice. You are liable for any additional expenditure of time on our part resulting from any failure on your part to make available documents or information, or from any substantial changes to the facts communicated to us.

(b) Unless otherwise provided by the engagement letter, binding laws to which we are subject or any other provisions or applicable standards, we shall have no obligation to review any information made available to us for accuracy or completeness.

(c) We provide our services independently and under our own responsibility and not as your employee, agent, corporate body, or shareholder. You are solely responsible for any management decisions required in relation to our services and for any determination as to the suitability of the services for your purposes. Therefore, you will appoint sufficient qualified contacts for any required coordination in connection with the services to be provided by us.

(d) We are entitled to use subcontractors in the course of providing our services and to share information with them. By signing the engagement letter, you therefore expressly agree that we may in particular engage the subcontractors listed below if this seems necessary for professional or economic reasons in order to provide our services:

- Companies belonging to the group of BDO AG Wirtschaftsprüfungsgesellschaft and BDO Legal Rechtsanwaltsgesellschaft mbH (BDO Legal). The group companies of BDO AG Wirtschaftsprüfungsgesellschaft and BDO Legal are located in Germany, Ukraine and Poland.

- All foreign companies that are members of the international BDO network and operate on the market under the brand or name "BDO". An overview of these companies can be found at [www.bdo.global](http://www.bdo.global).
- Members of the BDO Germany Alliance. These can be found at [www.bdo.de](http://www.bdo.de), under "About BDO", "BDO Germany Alliance". All members of the BDO Germany Alliance are based in Germany.

## 6. Electronic Communication, Antivirus Protection and Information Security and Use of Information

(a) We shall have the right to store and analyze contract-related information and data in electronically managed files.

(b) You hereby authorize us to electronically exchange data related to the Client Agreement. You hereby acknowledge that data sent via the Internet cannot be reliably protected against access by third parties, and might be subject to loss, delay or viruses. To the extent permitted by law, we therefore disclaim any responsibility and liability for the integrity of e-mails after they leave our control, and for any damages you or any third parties may suffer as a result. This also applies if despite antivirus programs used by us, viruses enter your system as a result of receiving e-mails from us.

(c) We use transport encryption (SSL/TLS standard) as standard for e-mail communication. This encryption method works as long as your e-mail server is configured accordingly. We therefore strongly recommend that you check this, as otherwise an e-mail from us to you would be transmitted unencrypted. However, with transport encryption, the e-mail is not encrypted at all at certain technical nodes and sometimes not encrypted on the paths in between. This gives criminals an opportunity to access the e-mail and redirect, delete or falsify it. As an alternative to transport encryption, we therefore offer end-to-end encryption on request. Please feel free to contact us about this. In contrast to transport encryption, end-to-end encryption not only encrypts the transmission channel, but the e-mail itself. End-to-end encryption offers significantly better protection than transport encryption.

(d) You are obliged to inform us immediately of any security incidents (such as cyber-attacks) that could also have an impact on us.

## 7. BDO Network, Sole Recourse

(a) We work in close cooperation with BDO AG Wirtschaftsprüfungsgesellschaft. BDO AG Wirtschaftsprüfungsgesellschaft is a member of BDO International Limited, a British company with limited capital contributions, and a member of the international BDO network of legally independent member firms. BDO is the brand of the BDO network and for each of the BDO member firms (hereinafter "BDO Firms").

(b) If we engage other BDO Firms as subcontractors, you acknowledge and agree that in such cases we will bear full responsibility for both our own services and the services of any BDO Firm. Accordingly, you agree that you shall bring no claims or proceedings of any kind whatsoever against any BDO Firms assisting us as subcontractors (including BDO International Limited or Brussels Worldwide Services BVBA). This shall not apply to any claim or proceeding based on alleged criminal or willful misconduct or any other claims that cannot be excluded under the laws of the Federal Republic of Germany.

(c) The liability provisions of the Client Agreement shall also apply for the benefit of any BDO Firm. Such BDO Firm shall have the right to directly invoke the provisions of the foregoing section 7 (b) as well as the liability provisions (Sec. 328 of the German Civil Code (Bürgerliches Gesetzbuch)).

## 8. Marketing

Insofar as no highly personal matters or consumers within the meaning of

§ 13 of the German Civil Code (BGB) are affected, you authorize us to use the type and nature of our contract with you for marketing purposes. This authorization exclusively covers a factual description of the basic nature of the contract and your firm (e.g. reference lists with company and logo as well as score cards).

## 9. BDO AG Wirtschaftsprüfungsgesellschaft, BDO Group

(a) If you also engage BDO AG Wirtschaftsprüfungsgesellschaft or other companies of the German BDO group and in case you wish an exchange of information you hereby release us from our duty of confidentiality towards them with respect to all engagement-related information so that services can be rendered as smoothly and efficiently as possible.

(b) We are legally independent from BDO AG Wirtschaftsprüfungsgesellschaft and other companies of the German BDO group. Accordingly, we neither assume responsibility for their actions or omissions, nor do we form partnership under civil law (Gesellschaft bürgerlichen Rechts - GbR) with them or are we subject to joint and several liability with those firms.

## 10. Statute of Limitations

(a) In cases of simple negligence not involving harm to life, body, freedom or health, all claims against us shall be subject to a general limitation period of one year.

(b) The limitation period shall begin to run at the end of the calendar year in which the claim occurred and in which you discovered or absent gross negligence would have discovered the circumstances giving rise to the claim as well as the identity of the liable party ("knowledge or grossly negligent lack of knowledge"). Irrespective of the above, claims shall be time-barred after a period of five years after they occurred, or, without regard to their occurrence and to your knowledge or grossly negligent lack of knowledge, ten years after the act, breach of duty or any other event triggering the damage. Whichever deadline expires first shall be relevant.

(c) Except as provided herein, the limitation of claims shall be governed by applicable law.

## 11. Place of jurisdiction, formal requirements, severability clause

(a) If you are a merchant (Kaufmann), legal entity under public law or a special fund under public law, or if you do not have a general place of jurisdiction in Germany, and the place of performance for any and all disputes arising from or in connection with the Client Agreement shall, at our option, be in (i) Hamburg/Germany, (ii) the place at which the services in dispute were performed, or (iii) the place of your registered office or residence.

(b) Pursuant to our obligation under sec. 36 (1) VSBG ("Verbraucherstreitbeilegungsgesetz": Consumer Dispute Resolution Act) we declare that we are neither willing nor obliged to participate in dispute settlement proceedings before a consumer arbitration body ("Verbraucherschlichtungsstelle").

(c) Any amendment, supplement or termination of the Client Agreement shall be made at least in text form (sec. 126b German Civil Code). This shall also apply to any amendment, supplement or cancellation of this clause 11 (c).

(d) If any provision of the Client Agreement should, in whole or in part, be invalid or impracticable, the validity of the remaining provisions shall remain unaffected thereby. Any invalid or impracticable provision shall automatically be replaced with such alternative provision as most closely reflects the economic intent of the original provision. The same shall apply, *mutatis mutandis*, if any provision has been inadvertently omitted from the Client Agreement.