

1. Scope and Conclusion of Contract

- 1.1. These general terms and conditions of PKF München IT Solutions GmbH (hereinafter: PKF) govern the provision of consulting services by PKF to third parties (hereinafter: "Clients").
- 1.2. A contract between PKF and a client is concluded by the joint signing by the client and PKF of an order form, a binding offer or other appropriate document (hereinafter referred to as "Order Documents") from PKF. If there is no document signed jointly by both parties, a binding contract conclusion requires a written order confirmation from PKF.
- 1.3. Services are subject exclusively to these PKF terms and conditions. The customer's general terms and conditions shall not be effectively incorporated into a contract even if PKF does not expressly contradict to the validity of client's general terms and conditions within the framework of the contract.

2. Services from PKF

- 2.1. PKF shall perform the services described in accordance with the order confirmation or the order documents referred to in each case, as the case may be, in accordance with the specifications specified therein. The place of performance shall be the locations indicated in the respective order documents. Services are provided in the form of contractual work or services.
- 2.2. PKF will endeavour to fulfil its contractual obligations in accordance with the dates or periods specified in the order document. The data specified in the order document for the services are only intended for planning and estimation purposes and are not contractually binding.
- 2.3. PKF is entitled to commission third parties (e.g. suppliers) as subcontractors to provide the agreed services or parts thereof. PKF's obligations towards the client remain unaffected by this.
- 2.4. The customer can request changes to the scope of services specified in the order documents ("Change Requests"). Change requests must be sufficiently detailed to enable PKF to assess the impact of the requested change on the fees, schedule and/or other material circumstances of the order. The parties undertake to examine the proposed amendments jointly and to agree them in writing if both parties agree. As long as no written consensus has been agreed on a change request, the terms of the original order shall continue to apply without restriction.
- 2.5. Should PKF determine that the client wishes to receive services that exceed the scope of services specified in the order documents, PKF will endeavour to inform the client thereof without delay. PKF is entitled to make the performance of the additional services requested dependent on a written supplementary order.
- 2.6. If one of PKF's services cannot be performed with reasonable effort, PKF shall be entitled to modify the scope of services provided that it is ensured that the modified service is also an economically justifiable and essentially similar service for the client. In any case, PKF will endeavour to create a workaround solution that comes as close as possible to the original solution in economic and technical terms.
- 2.7. The parties are responsible for the selection and deployment of their respective employees.

3. Cooperation Duties

- 3.1. The client's cooperation with PKF and the fulfilment of cooperation obligations are essential for the provision of PKF's services.
- 3.2. The client will provide PKF with the necessary infrastructure. In particular, it will provide adequate, free and secure access to its premises, office facilities, office supplies, telephone/fax and network access, as well as to systems (including remote access) to the extent necessary for the provision of PKF services. The customer undertakes to ensure that appropriate procedures for backup, backups, security and virus checks are implemented for all computer systems which it provides or which are affected by the service.
- 3.3. The client shall provide PKF in a timely manner with the information and materials required by PKF to perform the Services. The client warrants that all information transmitted or to be transmitted to PKF is accurate, precise and not misleading in material respects. PKF is under no obligation to verify the accuracy, completeness and/or usefulness of the information and materials provided. PKF shall not be liable for any loss, damage or defect arising out of or in connection with the performance of the service due to inaccurate, incomplete or otherwise inaccurate information and materials provided by the client.
- 3.4. The client undertakes to ensure that its employees are available to PKF to provide reasonable support and that PKF has reasonable recourse to the client's managers and other employees. The customer shall ensure that its employees have the necessary skills and experience and are available to the necessary and appropriate extent. If an employee of the client does not provide the required service, the client shall, upon notice from PKF, nominate suitable additional or other employees as replacements.
- 3.5. If the customer is obliged to cooperate with third parties or has them do so, he is responsible for them.

4. Services under a Contract for Work and Services

- 4.1. If PKF provides services under a contract for work and services, the customer shall be obliged to accept these if the work is essentially in conformity with the contract.

- 4.2. Acceptance shall be declared in writing by the client upon PKF's request within one week if the conditions are met. At the request of one of the parties, an acceptance report shall be drawn up.

- 4.3. The acceptance criteria shall be agreed in the order documents. If no relevant criteria or procedures have been defined and PKF's service consists of deliveries (e.g. reports, manuals, documentation, protocols, etc.), the service shall be deemed accepted after delivery to the client unless the client notifies PKF of a defect within a period of five working days.

- 4.4. If the acceptance should fail, PKF has the right to take appropriate measures to attempt to deliver an acceptable service. The customer is obliged to accept the service in a further acceptance date.

- 4.5. In any case, a service shall be deemed accepted if the work is used by the customer or if the agreed specifications of the work have been successfully tested.

5. Services under the Contract of Employment

PKF supports the client with contractual services under its own responsibility. The customer is responsible for the planning, control and monitoring of his project, including his own employees or third parties.

6. Rights of use of Work Results

- 6.1. All copyrights and other intellectual property rights in materials or other items created or licensed by PKF prior to this agreement or outside of this business relationship and in any subsequent modifications thereof shall remain with PKF. If one of the aforementioned materials or items is integrated into the materials to be supplied by PKF, if applicable, the customer shall be granted a licence to use them in accordance with Clause 6.3.

- 6.2. PKF has exclusive rights to all materials produced, designed, written down, developed, executed and/or delivered by PKF in the course of providing the service, including all reports produced, developed and/or delivered by PKF and other documentation, including copyrights, rights to inventions, discoveries, improvements, ideas, techniques and/or know-how attached to the materials.

- 6.3. Subject to receipt of full payment by the client for the services, PKF grants the client a non-exclusive, perpetual and non-transferable right to use the materials solely for the client's internal purposes. This right includes the right to use, create derivative works based on and for internal use by the customer, and to reproduce and distribute documentation internally.

- 6.4. Insofar as PKF's services include hardware and/or software that are subject to separate licensing terms with third parties, the restrictions resulting from these contractual relationships shall also apply in relation to the customer.

- 6.5. PKF reserves the right to use reproductions or parts of the work results of derivative works within the scope of its own business operations and/or to make them available to third parties, with the exception of the client's confidential or protected information pursuant to Clause 11.

7. Payment Modalities and Prices

- 7.1. Services are invoiced on the basis of an agreed remuneration model. Unless the parties have not agreed otherwise, PKF shall reimburse services on a time and material basis plus travel costs, expenses and other reasonable expenses incurred in connection with the provision of services. Travel times are regarded as billable working times, with the exception of the employee's time from his or her place of residence to the regular workplace. All prices are net plus value added tax at the statutory rate.

- 7.2. Invoices are created in accordance with the underlying order documents. Invoices are to be paid within 14 days of receipt without deduction.

- 7.3. If the client is in arrears with a payment pursuant to Clause 7.2, PKF shall be entitled to temporarily suspend the provision of services until the client duly fulfils its payment obligation.

- 7.4. The client may only offset or retain payments against claims of PKF with undisputed or legally established claims.

- 7.5. If PKF performs services for the client which are not owed under the contract, invoicing shall be in accordance with Clause 7.1, Sentence 2. The contractually agreed standard hourly rates shall apply.

8. Warranty

- 8.1. For factory services, PKF guarantees that the contractually agreed performance characteristics are fulfilled. The client is obliged to inform PKF immediately in writing of any possible defect.

- 8.2. PKF is obliged to remedy the defects after a proper notification of defects by the client. If PKF is unable to remedy the defect after three attempts at rectification as well as the setting and expiration of a reasonable period of grace by the client, the client may - insofar as the value or suitability of the service is limited - at his discretion demand a reduction in price or withdrawal from the contract. In the case of insignificant errors or deviations, withdrawal from the contract is excluded. In all other respects, the provisions set out in Section 9 shall apply.

- 8.3. There is no warranty claim for services.

- 8.4. Irrespective of the customer's warranty rights, it is not possible according to the state of the art to exclude errors in programs and/or materials of information technology under all application conditions. PKF therefore

does not warrant uninterrupted or error-free use of any service or program affected by any PKF Service.

- 8.5. The warranty period shall commence upon acceptance and last 12 months.. The regulation of § 634 a Abs. 1 Nr. 2 BGB remains unaffected by this.

9. Liability

- 9.1. PKF shall be liable without limitation for damage caused intentionally or by gross negligence in the event of fraudulent concealment of defects, assumption of a guarantee, claims based on the Product Liability Act and for damage resulting from injury to life, body or health. For the rest, liability for gross negligence is limited to an amount of € 1 million.
- 9.2. PKF shall also be liable for damage resulting from a material breach of contractual obligations due to simple negligence, compliance with which is of particular importance for achieving the purpose of the contract and the damage resulting from the contractual services is typical and foreseeable. An essential contractual obligation in the aforementioned sense is one whose fulfilment makes the proper execution of the contract possible in the first place and on whose observance the contractual partner regularly relies and may rely. Liability is limited to an amount of € 1 million.
- 9.3. PKF's liability for ordinary negligence is otherwise excluded. This shall also apply to the benefit of PKF's employees and vicarious agents.
- 9.4. PKF shall only be liable for the recovery of the client's data if the client has regularly made backup copies in accordance with the risk involved and has ensured that the data from these backup copies can be reconstructed with reasonable effort. Any further liability for loss of data is excluded.
- 9.5. Unless otherwise agreed, the services are provided exclusively for the benefit of the customer and its use. The customer is prohibited from offering the benefits of the services to third parties. PKF assumes no liability or responsibility whatsoever to any third party who may benefit from, use or access the services.

10. Notice

- 10.1. Unless otherwise agreed in an individual contract, the customer may terminate the contract for work and services in writing within a period of 10 days.
- 10.2. If the customer terminates a contract for work and services properly in accordance with Clause 10.1, the consequences shall be in accordance with the statutory provisions.
- 10.3. In the event of extraordinary termination by PKF of a contract for work and services for an important reason for which the client is responsible, the client shall, in addition to the costs specified in Clause 10.2, reimburse PKF for all expenses and costs incurred in connection with the termination as well as for any liabilities incurred by PKF in connection with the conclusion of the contract with the client. However, PKF will endeavour to keep such expenses as low as possible.

11. Privacy

- 11.1. Information is confidential if it is or will be marked as confidential by the contracting parties..
- 11.2. No confidential information pursuant to Clause 11.1 may be disclosed to third parties without the prior written consent of the other party.
- 11.3. Notwithstanding the foregoing, each party shall be entitled to disclose or make available to any third party confidential information of the other party, the respective insurers or legal advisors, if required to do so by a court of competent jurisdiction, governmental or regulatory authority, or if there are rights, obligations or requirements to disclose such information. Information may also be disclosed to third parties acting as service providers for one of the parties. They must also treat the information classified as confidential confidentially and must be obliged to do so.
- 11.4. The client agrees that PKF may name the service relationship with the client as a reference and in particular refer to the provision of services to the client on websites, print media and other advertising materials.

12. Third-Party Rights

- 12.1. The client is obliged to inform PKF immediately if third parties assert against the client the infringement of an industrial property right or copyright by services used in accordance with the contract. PKF is free to conduct the necessary defensive measures and/or settlement negotiations. The customer will support PKF in this.
- 12.2. Claims against PKF are excluded if they are based on the fact that
- components provided by the customer are incorporated into deliveries or PKF has to observe drafts, specifications or instructions of the customer or of third parties acting on the customer's behalf when performing services or
 - services and/or materials are changed by the customer.

13. Data Processing

- 13.1. The client declares his consent for PKF to collect, process and use information for the purpose of establishing and developing the business relationship, including advertising measures between the Client and PKF (hereinafter collectively referred to as "purpose of use"). Contact information is business-related contact information that the client provides to PKF, including names, job titles, business addresses, telephone and fax numbers, and employee business e-mail addresses.

- 13.2. The customer further declares his consent that information for contacting PKF's affiliated companies within the meaning of §§ 15 et seq. of the German Civil Code may be used to contact PKF for the purpose for which it is intended. AktG and can be processed and used by them. PKF will process and use all contact information in accordance with applicable privacy and electronic communications regulations for the purpose for which it is used.

- 13.3. The customer affirms that he has either obtained or will obtain the necessary prior consent of the respective contact persons in writing and that he has informed or will inform the contact persons accordingly about the intended use. The client warrants that PKF and its affiliated companies may collect, process and use the contact information for the purpose for which it is used and may contact the contact persons by using the contact information.

14. Other

- 14.1. The law of the Federal Republic of Germany applies exclusively.
- 14.2. There are no verbal side agreements. Amendments and supplements to this agreement require the consent of both parties as well as the written form. This also applies to changes to the written form requirement.
- 14.3. Place of jurisdiction is Munich. However, PKF may also make use of the client's general place of business.
- 14.4. Should individual conditions or parts of these general terms and conditions be or become invalid, the remaining provisions shall not be affected thereby. The contracting parties undertake to replace the invalid or void parts by economically and legally equivalent provisions which come as close as possible to the economic purpose pursued by the invalid provisions.
- 14.5. These general terms and conditions shall be drawn up in German and English. In the event of discrepancies between the German and English versions, the German version shall prevail.