

## **Terms of engagement of acs | berlin rechtsanwälte steuerberater czempiel markfort schreiber PartGmbH**

### 1. Application

These terms of engagement apply to all present or future services of the attorney-at-law and tax advisor firm acs | berlin rechtsanwälte steuerberater czempiel markfort schreiber PartGmbH (hereafter „law firm“) rendered to the respective client, 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 the law firm 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. The law firm 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. Dissemination of the law firm's work results to third parties

The law firm 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 the law firm are bound to confidentiality by law and the rules of professional conduct.

4.2 With engagement of the law firm, 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. Privacy statement

The law firm is entitled to collect, process and use personal data of the client and his/her employees - also by means of electronic data processing - as far as this is necessary for the proper initiation and execution of the client relationship.

6. Authorisation to receive payments

The law firm is entitled to receive payments for the client. Reimbursement claims, and other claims against third parties with a duty to reimburse, shall be assigned on account of payment to the law firm to the amount of the law firm's remuneration claim. The law firm accepts the assignment.

7. Liability

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

8. Termination

Either party is entitled to terminate the consultancy contract according to § 627 BGB (German civil code). 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 publicly legal special assets or has no general place of jurisdiction in Germany, the parties agree to Berlin as place of performance and place of jurisdiction.

10. Dispute Resolution for Consumers

EU Online Dispute Resolution: [www.ec.europa.eu/consumers/odr](http://www.ec.europa.eu/consumers/odr)

We do 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, February 2017.