

SPECIAL TERMS AND CONDITIONS KONTIST TAX SERVICE

Note: Wherever the male form is chosen to refer to persons in these terms, both male or female and indeterminate gender identities shall be deemed included.

1. CONTRACT PARTNERS AND APPLICABILITY OF THESE TERMS AND CONDITIONS

1.1. We, Kontist GmbH, Kastanienallee 98b, 10435 Berlin (hereinafter referred to as “Kontist GmbH”, “Kontist” and “we”) have developed the “Kontist Tax” service, which can be downloaded or used online on <https://kontist.com/> and further domains (all websites and domains collectively hereinafter referred to as the “Kontist Platform”), and as a mobile application (hereinafter referred to as the “Kontist app”) (the Kontist app and the Kontist Platform hereinafter collectively referred to as the “Kontist service”).

1.2. These General Terms and Conditions (GTC) shall apply, supplementary to Kontist's other GTC, to all present and future contractual relations which Kontist enters into with the client for the procurement of services in connection with the client's tax liability. Any deviating, conflicting or supplementary general terms and conditions of the client shall not become part of the contract, even if Kontist takes note of them, unless Kontist expressly agrees to their applicability at the time of conclusion of the contract.

1.3. These General Terms and Conditions shall only apply in relation to entrepreneurs within the meaning of section 14 of the German Civil Code (*Bürgerliches Gesetzbuch - BGB*). Entrepreneurs within this meaning shall, in particular, be natural persons who, when concluding a legal transaction, act in the exercise of their commercial or self-employed professional or freelance activity, or small merchants.

2. OBJECT OF THIS AGREEMENT

2.1. Kontist shall make software or an app available to the client, with which the client commissions Kontist to procure services for “assistance in tax matters” within the meaning of the German Tax Consultancy Act (*Steuerberatungsgesetz - StBerG*) for Kontist Service GmbH as well as to perform tax consulting services through Kontist Steuerberatungsgesellschaft mbH and provide the data necessary for the performance of such services.

2.2. Kontist shall only owe the procurement of services insofar as they have become the object of this agreement. The scope of the contractual services results from the scope of services (module) selected by the client within the scope of his order.

3. CONCLUSION OF CONTRACTS AND CONTRACTUAL LANGUAGE

3.1. The presentation of the offered services shall not constitute a binding contract offer. By sending the order, the client makes a binding offer. Kontist shall be entitled to accept the contract offer contained in the order within four weeks. Acceptance may be declared either in text form or by performance of the services. Otherwise, the offer shall be deemed to have been rejected.

3.2. The respective other contract partner shall also be entitled to accept the contract offer made there for the client by Kontist within four weeks. Acceptance may be declared either in text form or by performance of the services. Otherwise, the offer shall be deemed to have been rejected.

3.3. Kontist shall be entitled to refuse its services if, after the conclusion of the contract, it becomes known that the entitlement to consideration is at risk due to a lack of solvency on the part of the client, in particular a deterioration of his financial circumstances. This shall also apply, in particular, if a contractual relationship is established during the course of the year. In the event that the client is still not prepared to make concurrent payment or provide security after expiry of a reasonable period of time set by Kontist, Kontist shall reserve the right to withdraw from the contract.

3.4. The text of the contract is provided in German. The client can save the text of the contract by using the “save as” function of his browser to save the relevant Internet page on his computer. In addition, the client can access the terms and conditions of the contract via the app offered by Kontist.

4. SERVICES OF KONTIST

4.1. Within the scope of this contract, Kontist shall exclusively provide procurement services between the client and the respective contract partner. In particular, Kontist shall offer no services pursuant to the German Tax Consultancy Act (*Steuerberatungsgesetz - StBerG*). To this extent, the respective contractual relationship shall come into existence exclusively between the client and Kontist Service GmbH or Kontist Steuerberatungsgesellschaft mbH (hereinafter collectively referred to as "other contract partners"). The services of the other contract partners shall be offered to the client within the framework of a contract for the benefit of third parties with the respective contract partner. The service relationship as well as the liability relationship for services as assistance in tax matters and/or tax consultancy services are thus established directly between the client and the respective contract partner. The service and consultancy shall be performed exclusively by the respective contract partner within the framework of a separate contract.

4.2. By placing the order, the client grants Kontist a power of attorney to commission Kontist Service GmbH to provide "assistance in tax matters" as well as to commission Kontist Steuerberatungsgesellschaft mbH to perform further tax consultancy services as well as to represent him in tax matters pursuant to section 80 of the German Fiscal Code (*Abgabenordnung - AO*) before the tax authorities, pursuant to the description of services associated with the client's order. After commissioning the respective service, Kontist shall send the data it has obtained from the client for the performance of the respective service to the other contract partners and request them to conclude a contract with the client. The offer to conclude a tax consultancy contract is made to Kontist Steuerberatungsgesellschaft in such a way that the provisions of clause 6 become the object of the contract between the client and Kontist Steuerberatungsgesellschaft mbH. It is up to the respective contract partner to decide whether to accept the offered contract with the client. In this respect, the client gives Kontist, as the technical service provider, his express consent to Kontist's transmitting the client's data and information to these contract partners.

4.3. Kontist makes an online solution available to the client via its platform or app in order to view the respective work results of the other contract partners. The client expressly consents to the respective contract partner's transmitting the services rendered by it to Kontist for posting to the client's account. For this purpose, the client shall - merely as a precaution - release the other contract partners from their secrecy obligation towards Kontist.

5. SERVICES OF KONTIST SERVICE GMBH

5.1. The scope of the services to be provided by Kontist Service GmbH shall be determined by the awarded order, which shall be based on the scope of services of the module selected by the client.

5.2. This shall include, insofar as this is covered by the module selected by the client, in particular, computerised accounting, support in ensuring the correctness and completeness of the documents as well as business and organisational consulting for the client.

5.3. In addition, Kontist Service GmbH shall communicate with the client in support of the obligations owed by the client under clause 7 and shall also provide advice and support on technical matters.

6. SERVICES OF KONTIST STEUERBERATUNGSGESELLSCHAFT MBH

6.1. The scope of the services to be provided by Kontist Steuerberatungsgesellschaft mbH shall be determined by the awarded order. Tax consulting services shall relate, in particular, to consulting for the preparation of the advance VAT return, the preparation of net income statements, the preparation of income tax returns, the preparation of trade tax returns, the preparation of turnover tax returns and, after further separate commissioning, support with audits ordered by the tax office and other authorities as well as consulting and representation in extrajudicial appeal proceedings, administrative enforcement proceedings and in judicial and other proceedings as well as consulting on a case-by-case basis in other tax matters which the client may approach Kontist Steuerberatungsgesellschaft mbH with in the future.

6.2. The services shall be performed on the basis of the documents and information submitted by the client or the data, information, documents and particulars transmitted by Kontist on the client's

behalf. Kontist Steuerberatungsgesellschaft shall hold the submitted data, information and facts, in particular figures to be correct. Kontist Steuerberatungsgesellschaft mbH shall point out any detected inaccuracies. Verifying the correctness, completeness and regularity of the submitted documents and figures, in particular of the accounts, shall only be part of the order if this has been agreed in writing.

6.3. The remuneration shall, as a rule, be calculated pursuant to the German Tax Consultancy Remuneration Regulation (*Steuerberatungsvergütungsverordnung - StBVV*). A higher or lower fee than the statutory remuneration can be agreed in text form between the client and Kontist Steuerberatungsgesellschaft mbH. The agreement of a lower fee shall only be permissible in extrajudicial matters in accordance with section 4 para. (3) of the German Tax Consultancy Remuneration Regulation (*Steuerberatervergütungsverordnung - StBVV*). It must be proportionate to the performance, responsibility and liability risk of the tax consultant.

6.4. Kontist Steuerberatungsgesellschaft mbH shall be entitled to engage employees and, subject to the requirements of section 62a of the German Tax Consultancy Act (*Steuerberatungsgesetz - StBerG*), also external service providers for the execution of the order. The engagement of external experts to process the mandate (e.g. other tax consultants, auditors, lawyers) shall require the client's consent and order. Kontist Steuerberatungsgesellschaft mbH shall neither have the right nor the obligation to engage such third parties without the client's order.

6.5. The liability of Kontist Steuerberatungsgesellschaft mbH and its vicarious agents for a damage resulting from one or - in the case of unity of consequences of damages - from several breaches of obligations during the performance of an order shall be limited to EUR1,000,000.00 (in words one million euros). The limitation of liability shall relate solely to negligence. Liability for intent shall not be affected in this respect. The limitation of liability shall not apply to liability claims for damages resulting from injury to life, limb or health. The limitation of liability shall apply to all services of Kontist Steuerberatungsgesellschaft mbH towards the client as well as towards third parties, to the extent that they fall within the scope of protection of the client relationship.

7. OBLIGATIONS OF THE CLIENT

7.1. The client shall be obliged to cooperate to the extent necessary for the due and proper performance of the contractually agreed obligations by Kontist and the contract partners.

7.2. The client warrants that he is entitled to use the data and information he has entered in his profile and that this information is complete, correct and up-to-date. The client shall inform Kontist or the respective other contract partner whether being requested to do so or not of all events and circumstances that may be of significance for the execution of the respective order and shall submit all documents and/or information required for this purpose, insofar as these have not already been posted in his profile.

7.3. The client shall indemnify Kontist and the other contract partners against claims of third parties and any resulting damages arising from culpable conduct on the part of the client pursuant to paragraph 1.

7.4. The client shall undertake to conduct all transactions in connection with his business activities which may be relevant for the performance of services by the contract partners, exclusively via the range of services offered by Kontist.

7.5. To the extent that further documents of the client are necessary for the performance of the contract partners' services, the client undertakes to store all necessary documents in his profile via the software provided by Kontist in such a timely manner that Kontist and the contract partners have a reasonable processing time for the performance of the service. The same shall apply to the notification of all events and circumstances that may be of significance for the performance of the contractually owed services.

7.6. If the client fails to upload the documents necessary for the performance of the contract partners' services to his profile or does not upload them in time, the contract partners shall be free to use the information and data available up to that point to provide the service owed by them in each case. Any claims for damages against Kontist or the contract partners that may arise from this shall be ruled out.

7.7. A belated consideration of further documents, data and information shall only be owed by the contract partners if the parties reach an additional agreement to this end and the client settles the additional costs incurred for this.

8. FEES

8.1. For the services performed by Kontist the client shall, during the term of the contract, owe the fee resulting from the module chosen by him for the respective calendar year. The latest up-to-date price list available on Kontist's website shall apply. The client shall be allowed to settle this amount in monthly instalments of no less than 1/12 of the total remuneration. If a contractual relationship is established during the course of a year, the client shall be obliged to pay the fee due for the current calendar year, unless it is settled by subsequent monthly instalments paid by the client.

8.2. Unless otherwise agreed, Kontist shall debit the fee each month in advance. For this purpose, we would ask you to please issue a SEPA direct debit mandate at the relevant stage of the order process.

8.3. The payment of the fee agreed between the client and Kontist shall also cover the respectively incurred costs of the services of Kontist in the field of banking as well as those of the other contract partners for the services of the contract partners resulting from the description of services in the order. Kontist shall expressly indemnify the client against any fee claims of Kontist Service GmbH and Kontist Steuerberatungsgesellschaft mbH in respect of the contract procured by Kontist for the contract partners. Kontist therefore undertakes both towards Kontist Service GmbH and towards Kontist Steuerberatungsgesellschaft mbH to fulfil the client's obligations arising from the respective contractual relationship in the same manner and to release the client from his obligations arising from these contracts to pay the respective fee in accordance with sections 414 et seq. of the German Civil Code (*Bürgerliches Gesetzbuch - BGB*). This shall not apply to additional services rendered. These will be additionally invoiced by the respective contract partner of the client.

8.4. All prices shall be subject to the applicable statutory value added tax.

8.5. If the client defaults on payment of the fee or a not insignificant part thereof for a period of two calendar months, or if the client defaults on payment of the fee for a period of more than two months in an amount equal to twice the monthly fee, Kontist shall be entitled to block access to the service or to give extraordinary notice of termination of the contract after a warning to this effect by e-mail or by letter. While access is blocked, the client shall have no access to the data stored in the service.

8.6. In the event that Kontist should block access for the aforementioned reasons, the client shall nevertheless be liable to make payments to Kontist. The client agrees to any and all measures that Kontist must take in order to comply with enforceable orders or enforceable decisions. The client shall indemnify Kontist against all claims of third parties in this respect.

8.7. Kontist shall be entitled to adjust the respective price list annually at its reasonable discretion in accordance with section 315 of the German Civil Code (*Bürgerliches Gesetzbuch - BGB*) to reflect changing market conditions, in the event of significant changes to procurement costs, changes in value added tax or changes in procurement prices. Cost increases and cost reductions shall be netted against each other in any price adjustment. The respective dates of a price adjustment shall be selected in such a way that cost reductions are not taken into account according to standards that are less favourable for the client than cost increases; The effect of cost reductions on prices must be of an equal scope as cost increases. The adjusted prices shall become effective if Kontist notifies the client thereof in writing or by e-mail at least six weeks before their becoming effective. In the event of a price adjustment, the client shall, within a period of six weeks from the date of the announcement of the price adjustment, have an extraordinary right of termination, which must be exercised in text form. Kontist shall point out this legal consequence separately when announcing the price adjustment.

9. TERM OF THE CONTRACT AND TERMINATION

9.1. The contract shall be concluded for the minimum term agreed between the parties. During this minimum term of the contract, the parties shall mutually waive any ordinary right of termination. The respective other party accepts this waiver.

9.2. The contract shall be extended by 12 months in each case unless one of the parties terminates the contract giving three months' notice to the end of the respective term of the contract. Termination shall require a notice of termination in text form (e-mail) to the address given in the imprint. Once the termination takes effect, Kontist shall block the client's account with regard to the relevant service and shall provide no further services to this end. Kontist shall provide the client with the data submitted by him in a commonly used file format.

9.3. The client undertakes to download his data within a period of no longer than three months and to comply with his obligation to store these documents.

9.4. The right to extraordinary termination without notice shall remain unaffected for both parties. Good cause shall be deemed to exist for Kontist and/or the other contract partners in particular if the client fails to comply or fails to fully comply with the obligations incumbent upon him pursuant to Clause 7.

10. LIABILITY

10.1. We shall be liable without limitation for intent and gross negligence as well as for damages resulting from injury to life, limb or health.

10.1.1. In cases of ordinary negligence, we shall be liable in the event of a breach of an essential contractual obligation. An essential contractual obligation within the meaning of this clause is an obligation the fulfilment of which makes the performance of the contract possible in the first place and on the fulfilment of which the contract partner may therefore regularly rely.

10.1.2. In the case of clause 10.1.2 we shall not be liable for lack of economic success, loss of profit and indirect damages.

10.1.3. Liability according to clauses 10.1.2 and 10.1.3 shall be limited to the typical and foreseeable damage at the time of conclusion of the contract.

10.1.4. The limitations of liability shall also apply *mutatis mutandis* in favour of Kontist's employees, agents and vicarious agents.

10.1.5. Any liability on the part of Kontist for guarantees given and for claims based on the German Product Liability Act (*Produkthaftungsgesetz*) shall remain unaffected.

10.2. In particular, Kontist shall not be liable for any damage arising from the contract concluded between the client and Kontist Service GmbH and/or Kontist Steuerberatungsgesellschaft mbH or any consultancy errors made by one of these contract partners of the client. As a contract for the benefit of third parties, a direct service relationship shall arise exclusively between the client and the respective contract partner for performance of the respective service and consultancy.

10.3. Any liability on the part of Kontist or the other contract partner shall be ruled out in respect of any loss or damage suffered by the client as a result of the client's failure to comply with his obligation under clause 9.3.

11. FINAL PROVISIONS

11.1. Any amendments or additions hereto shall require written form. This shall also apply to this written form requirement.

11.2. The place of performance and jurisdiction for all legal disputes arising from the contractual relationship as well as regarding its origin and validity shall be Berlin.

11.3. If one or several of the clauses hereof should be invalid or become so in the course of time, the validity of the remaining provisions shall remain unaffected. The invalid clauses shall be replaced by the statutory provisions. The statutory provisions shall also apply in the event of an omission.

11.4. The contracting parties shall inform one another promptly of any circumstances which may be of significance for the implementation of this agreement.

11.5. Kontist reserves the right to amend these General Terms and Conditions insofar as this appears necessary, e.g. due to a change in the legal situation, and the other party is not disadvantaged thereby contrary to good faith. Kontist shall notify the client in writing or in text form in the event of any amendment to these General Terms and Conditions. In this case, the client can object to the amendment of the General Terms and Conditions within a reasonable period of time, which is then to be communicated. If the client does not object to the amendment of the General Terms and

Conditions or does not object to them in time, they shall become part of the contract concluded with the client after the expiry of this reasonable period of time.

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