

General Terms and Conditions (GTC)

of

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Version: April 2025

1. Scope of Application

- 1.1. These General Terms and Conditions ("**GTC**") shall apply to all activities and legal advisory services as well as acts of representation in court, out of court and before authorities, carried out within the scope of a contractual relationship ("**Mandate**") existing between Mr. Georg Schuh, LL.M., Rechtsanwalt/Attorney at Law ("**Attorney**") and the client.
- 1.2. These GTC apply both to clients as entrepreneurs pursuant to sec. 1 para. 1 no. 1 of the Austrian Consumer Protection Act (**KSchG**), for whom a transaction (mandate) is part of the operation of their business ("**Entrepreneur**"), and to consumers pursuant to sec. 1 para. 1 no. 2 KSchG, for whom the transaction (mandate) is not part of the operation of their business ("**Consumer**"). If and insofar as these GTC contain differing provisions for entrepreneurs and consumers, such distinctions are expressly highlighted.
- 1.3. These GTC shall also apply to subsequent new mandates, unless otherwise agreed in writing. The client's own general terms and conditions, other terms and conditions and forms shall only become applicable to the Mandate if the Attorney has expressly agreed to them in writing.
- 1.4. The Attorney reserves the right to update these GTC. The current version is available on the Attorney's website (www.schuh.law).

2. Mandate/Assignment and Authorization

- 2.1. The Attorney shall be entitled and obliged to represent the client to the extent necessary and expedient for the fulfilment of the Mandate.
- 2.2. Before accepting a mandate, the Attorney shall examine whether there is a risk of a conflict of interest within the meaning of the Austrian Attorneys' Code (RAO). If the client becomes aware of an actual or potential conflict of interest at any time, he shall inform the Attorney thereof in writing without delay.
- 2.3. At the Attorney's request, the client shall immediately sign a written power of attorney and hand it over to the Attorney. This power of attorney may be directed at the performance of individual, precisely defined or all possible legal transactions or legal acts.
- 2.4. By issuing him the Mandate (assignment), the Attorney is authorized pursuant to sec. 30 para. 2 Austrian Code of Civil Procedure (ZPO), sec. 8 of the Austrian Attorneys' Code (RAO), sec. 10 of the Austrian General Administrative Procedures Act (AVG) and sec. 77 para. 1 of the Austrian Land Register Act (GBG).

3. Principles of Representation

- 3.1. The Attorney shall conduct the representation entrusted to him in accordance with the provisions of professional laws and represent the rights and interests of the client vis-à-vis everyone to the best of his knowledge and belief.
- 3.2. In principle, the Attorney shall be entitled to perform his services at his own discretion and to take all steps, in particular to use means of attack and defense in any way, as long as this does not contradict the client's instructions, his conscience or the law.
- 3.3. If the client issues an instruction to the Attorney, compliance with which is incompatible with the principles of proper professional practice of the Attorney based on the law or other professional codes of conduct - e.g. the 'Guidelines for the Professional Practice of Lawyers' (RL-BA) or the judgement practice of the highest instances in professional disciplinary proceedings (Supreme Appellate and Disciplinary Commission for Lawyers and Trainee Lawyers (OBDK) or Supreme Court (OGH)), the Attorney shall reject the instruction. If the Attorney considers instructions to be inappropriate or even disadvantageous for the client, the Attorney shall inform the client of the potentially disadvantageous consequences before carrying them out.
- 3.4. In the event of imminent danger, the Attorney shall also be authorized to take or refrain from taking an action not expressly covered by the Mandate given or contrary to an instruction if this appears to be urgently required in the interests of the client. However, the Attorney shall only be obliged to take legal action if he has received and accepted an instruction to do so.
- 3.5. The advice and representation by the Attorney shall be provided exclusively in accordance with Austrian law and shall in particular not extend to questions of profitability, tax treatment, fees, accounting, balance sheet preparation or regulatory capital, nor to technical, environmental, insurance-related, actuarial, information technology or other non-legal aspects. Unless expressly agreed in writing, the Attorney also does not advise on foreign trade issues such as sanctions and embargoes.
- 3.6. If the legal situation changes after the end of the Mandate, the Attorney shall not be obliged to inform the client of the changes or the resulting consequences.

4. Information and Co-Operation Obligations of the Client

- 4.1. After the Mandate has been granted, the client shall be obliged to provide the Attorney immediately with all necessary circumstances, information, facts, information, evidence, data, deeds, documents, etc. that are or could be of importance in connection with the performance of the Mandate, even without the Attorney's specific request. The Attorney shall be entitled to assume the accuracy and completeness of such information, facts, documents, records and evidence and to base his further activities on them, unless their inaccuracy is unquestionable/unambiguous.
- 4.2. During the term of the Mandate, the client shall be obliged to notify the Attorney of any changed or newly arising circumstances that are or could be of significance in connection with the performance of the Mandate as soon as they become known.
- 4.3. Due to the statutory provisions on the prevention of money laundering and terrorist financing, the Attorney shall be obliged to take certain auditing measures in the case of transactions potentially involving money laundering (as defined in sec. 8a para. (1) of the Austrian Attorneys' Code (RAO)). In the case of such transactions, the client shall be obliged to provide the Attorney with all information and evidence requested in this context immediately, truthfully and

completely. This shall also apply if the Attorney requests such information on behalf of an involved credit institution.

- 4.4. If the Attorney is drafting contracts, the client shall be obliged to provide the Attorney with all information required for the self-calculation of the real estate transfer tax, registration fee and real estate income tax. If the Attorney carries out the self-calculation on the basis of the information provided by the client, the Attorney shall in any case be exempt from any liability towards the client. However, the client is obliged to indemnify and hold the Attorney harmless in the event of financial disadvantages should the client's information prove to be incorrect.

5. Use of Work Results and Documents, Copyright

- 5.1. The work results and documents prepared by the Attorney within the scope of the Mandate (e.g. legal opinions, legal statements, contracts, report letters, statements, presentations, etc. as well as drafts thereof) are solely addressed at the expressly specified group of addressees.
- 5.2. The client shall ensure that the work results and documents prepared by the Attorney within the scope of the Mandate are only used for the respective purposes of the Mandate.
- 5.3. The forwarding and/or making available to other third parties of the work results and documents prepared by the Attorney within the meaning of clause 5.1. shall only be permitted with the written consent of the Attorney. Any liability whatsoever of the Attorney towards other third parties shall be excluded in any case.
- 5.4. The copyright to the Attorney's services shall remain with the Attorney. The granting of rights to the services, in particular of authorizations to use the work or rights to use the work, shall require the express written consent of the Attorney.

6. Confidentiality Obligation

- 6.1. In accordance with the law and the following provisions, the Attorney shall be obliged to maintain confidentiality about the facts that have become known to him in connection with his professional activity for the client.
- 6.2. The Attorney shall be authorized to instruct all employees to handle matters within the framework of the applicable laws and guidelines, provided that these employees have been instructed about the obligation of confidentiality.
- 6.3. The Attorney shall be released from the obligation of confidentiality insofar as this is necessary or expedient for the pursuit of claims by the Attorney (in particular claims for the Attorney's fees) or for the defense against claims against the Attorney (in particular claims for damages by the client or third parties against the Attorney).
- 6.4. Furthermore, the Attorney shall not be bound by the confidentiality obligation if he is released from it by the client or if the confidentiality obligation conflicts with statutory obligations (e.g. regulatory disclosure obligations within the meaning of the Austrian Stock Exchange Act (BörseG), disclosure obligations within the meaning of the Austrian Attorneys' Code (RAO) to combat money laundering and terrorist financing).
- 6.5. The Attorney may only disclose the contents of files, documents etc. handed over by the client to third parties with the client's consent, unless (i) there are legal obligations for disclosure, (ii) disclosure is necessary and expedient in the context of handling the mandate, (iii) the documents handed over were handed over for the purpose of forwarding them for submission to courts or authorities, or (iv) disclosure is necessary or expedient for the prosecution or defense of claims as defined in clauses 6.3. and 6.4 of these GTC. If the Attorney is drafting

contracts or acts otherwise for several clients with their knowledge and consent, the consent to inform all clients or contractual partners accordingly and to hand over documents etc. shall be deemed to have been given.

- 6.6. Unless otherwise agreed, the Attorney shall be entitled to disclose to third parties the name of the client, the nature of the mandate accepted and a description of the activities performed by the Attorney within the scope of this mandate. The client shall expressly release the Attorney from his duty of confidentiality to this extent.

7. Sub-Authorization and Substitution

The Attorney may make use of suitable employees (e.g. trainee lawyers) and third parties and commission subcontractors to carry out the Mandate. In particular, the Attorney may be represented by a trainee lawyer working for him or by another attorney or his authorized trainee lawyer (sub-authorization). In the event of being prevented from doing so, the Attorney may pass on the Mandate or individual partial acts to another attorney pursuant to sec. 14 of the Austrian Attorneys' Code (RAO) (substitution). In the event of sub-authorization or substitution to another lawyer, the Attorney shall only be liable for fault in selection.

8. Fees and Expenses

- 8.1. Unless otherwise agreed in writing, the services rendered by the Attorney shall be charged on a time basis. The total time spent by the Attorney, the Attorney's trainee lawyers and other legal staff on the Mandate shall be invoiced, whereby in particular the study of files, travelling time, study of laws, literature and case law, reports as well as the drafting and revision of written documents shall also be invoiced. Invoicing shall be based on the hourly rates notified to the client by the Attorney or, in the case of ongoing support of the client, on the hourly rates according to which invoices have already been issued in a previous mandate, unless other hourly rates have been expressly agreed. Invoicing shall be based on the actual time worked, with the smallest chargeable unit being 10 (ten) minutes.
- 8.2. The hourly rates for the Attorney's advisory and representation services shall be index-linked. The Attorney reserves the right to adjust the agreed fee annually - but no earlier than three months after the start of the Mandate - on the basis of the Consumer Price Index 2020 (CPI 2020) published by Statistics Austria - depending on the upward or downward development of the CPI 2020. The CPI 2020 index figure published for the month of the start of the Mandate serves as the reference figure for the first index adjustment. In the event of a value adjustment, the new CPI 2020 index figure represents the new reference figure for the next adjustment.
- 8.3. If billing on the basis of time-based fees has not been agreed, the services rendered by the Attorney shall be billed in accordance with the Austrian Attorneys' Fees Act (RATG) or the General Fee Criteria (AHK), as amended. In any case, the Attorney shall be entitled to a reasonable fee.
- 8.4. Even if a lump-sum or time-based fee has been agreed, the Attorney shall be entitled to at least the amount of reimbursement of costs claimed from the opposing party in excess of this fee, insofar as this can be recovered, otherwise the agreed lump-sum or time-based fee.
- 8.5. Value added tax at the statutory rate, the necessary and reasonable expenses (e.g. for travel, travelling, subsistence and accommodation costs, postage costs, copies) and any cash expenses paid on behalf of the client (e.g. court, filing and registration fees, translation costs, advances on costs, company and land register extracts, enquiries to the Central Register of Residents) shall be added to the agreed or due fee.

- 8.6. The client acknowledges that any estimate made by the Attorney regarding the amount of the anticipated fee that is not expressly designated as binding shall be non-binding and shall be regarded as a non-binding cost estimate (within the meaning of sec. 5 (2) of the Austrian Consumer Protection Act (KSchG), because the extent of the services to be rendered by the Attorney cannot, by its nature, be reliably assessed in advance.
- 8.7. It is expressly pointed out that the fee charged according to the hourly rate may exceed any insurance benefit from a legal expenses insurance or a claim for reimbursement of costs against third parties of the client to be determined on the basis of the Austrian Attorneys' Fees Act (RATG) and that the corresponding difference is to be paid by the client.

9. Invoicing

- 9.1. The Attorney shall be entitled to invoice his services at any time. Unless expressly agreed otherwise in writing, the Attorney's services shall generally be invoiced once at the end of each calendar month. Unless otherwise agreed in individual cases and with the exception of lump-sum fee agreements, the fee notes shall be accompanied by a list of services rendered by the Attorney.
- 9.2. The client shall not be charged for the costs of invoicing and preparing the fee notes. However, this shall not apply to the expenses incurred for the translation of service specifications into a language other than German at the client's request. However, the expenses for letters written to the client's tax advisor or auditor at the client's request, in which, for example, the status of pending cases, a risk assessment for the creation of provisions and/or the status of outstanding fees as at the balance sheet date are stated, may be charged.
- 9.3. Only valid for clients who are Entrepreneurs: A duly itemized fee note sent to the client shall be deemed approved if and insofar as the client does not object in writing within one month (the date of receipt by the Attorney shall be decisive) of receipt of the fee note.
- 9.4. The client hereby expressly agrees that fee notes may also be issued and transmitted in electronic form (e.g. by e-mail)
- 9.5. Unless otherwise agreed, the Attorney's fee notes are payable and due immediately upon receipt and without deductions in euros.
- 9.6. Only valid for clients who are Entrepreneurs: If the client is in default of payment of all or part of the fee, he shall pay the Attorney default interest at the statutory rate of 4 percent. If the client is responsible for the delay in payment, the statutory interest rate shall be 9.2 percent above the respective base interest rate and the client shall also compensate the Attorney for any damage actually incurred in excess thereof. Any further statutory claims (e.g. sec. 1333 of the Austrian General Civil Code (ABGB)) shall remain unaffected. In particular, the Attorney shall also be entitled to charge reminder fees in an appropriate amount.
- 9.7. Only valid for clients who are Consumers: If the client is in default of payment of all or part of the fee, he shall pay the Attorney default interest at the statutory rate of 4 percent. If the client is responsible for the delay in payment, the client shall also compensate the Attorney for any additional damage actually incurred. Any further statutory claims (e.g. sec. 1333 of the Austrian General Civil Code (ABGB)) shall remain unaffected. In particular, the Attorney shall also be entitled to charge reminder fees in an appropriate amount.
- 9.8. The Attorney shall be entitled to demand one or more advance fee payments (payment on account) from the client. Advance fee payments shall be credited against the regular fee notes and any remaining amount shall be refunded to the client without interest.

- 9.9. All court and official costs (cash disbursements) and expenses (e.g. due to purchased external services) may - at the discretion of the Attorney - be passed on to the client for direct settlement.
- 9.10. If a mandate instruction is given by several clients in one legal case, they shall be jointly and severally liable for all resulting claims of the Attorney. If the client is a Consumer, this shall only apply if and to the extent that the Attorney's services under the mandate are not divisible and were not clearly provided for one client only.
- 9.11. Claims for reimbursement of costs of the client against the opposing party are hereby assigned to the Attorney in the amount of the Attorney's fee claim as soon as they arise. The Attorney shall be entitled to notify the opposing party of the assignment at any time.
- 9.12. Only valid for clients who are Entrepreneurs: A set-off of the client's claims against the Attorney's claims shall be excluded unless these have been acknowledged in writing by the Attorney or established by a court.
- 9.13. Only valid for clients who are Consumers: The client shall be entitled to set off his liabilities against claims of the Attorney, provided that (i) the counterclaims are legally related to the client's liability, (ii) the claims are expressly recognized by the Attorney in writing or have been legally established, or (iii) the Attorney is insolvent. Furthermore, the client shall not be entitled to set off his own claims against claims of the Attorney.
- 9.14. Only valid for clients who are Entrepreneurs: The client's right of retention pursuant to sec. 1052 of the Austrian General Civil Code (ABGB) is excluded.
- 9.15. In the event of termination of the Mandate, the Attorney shall in any case be entitled to the part of the fees corresponding to his previous services.

10. Legal Expenses Insurance of the Client

- 10.1. If the client has legal expenses insurance, he shall inform the Attorney thereof without delay and submit the required documents (if available). Once the Attorney has received sufficient information about the client's existing legal expenses insurance, the Attorney shall apply for legal expenses cover.
- 10.2. The disclosure of legal expenses insurance by the client and the Attorney's obtaining of legal expenses insurance coverage shall not affect the Attorney's fee claim against the client and shall not be regarded as the Attorney's agreement to be satisfied with the fee paid by the legal expenses insurance; this shall apply in particular if the services rendered to the client are invoiced on the basis of hourly fees and the legal expenses insurance pays a lower fee in accordance with the insurance provisions. The Attorney must inform the client of this fact.
- 10.3. The Attorney shall not be obliged to claim the fee directly from the legal expenses insurance but may demand the entire fee from the client.

11. Limitation of Liability

- 11.1. Only valid for clients who are Entrepreneurs:
- 11.1.1. The liability of the Attorney (including his employees and other persons for whom he is responsible) and the liability of the client for any losses, costs, expenses or damages arising out of or in connection with the Mandate shall be limited to a total maximum amount of EUR 400,000 (four hundred thousand euros) (see also clauses 11.1.2., 11.1.3. and 11.1.7.).

- 11.1.2. The limitation of liability pursuant to clause 11.1.1. shall apply to all claims on whatever legal grounds, irrespective of whether they arise from contract, tort, breach of statutory or pre-contractual obligations or otherwise in connection with the Mandate.
- 11.1.3. The limitation of liability in accordance with clause 11.1.1. shall not apply in the event of blatantly gross negligence or wilful misconduct.
- 11.1.4. Any liability of the Attorney as well as any liability of the client for damages in connection with the Mandate caused by slight or simply gross negligence shall be excluded (see also clause 11.1.7.).
- 11.1.5. The reversal of the burden of proof pursuant to sec. 1298 sentence 2 of the Austrian General Civil Code (ABGB) is excluded.
- 11.1.6. Any liability of the Attorney as well as any liability of the client for indirect or consequential damages or loss of profit in connection with the Mandate is excluded (see also clause 11.1.7.).
- 11.1.7. None of the limitations and exclusions of liability under clause 11.1 shall apply in respect of personal injury.
- 11.2. Only valid for clients who are Consumers:
- 11.2.1. Any liability of the Attorney (including his employees and other persons for whom he is responsible) as well as any liability of the client for any damage arising from or in connection with the Mandate caused by slight negligence shall be excluded (see also clauses 11.2.4. and 11.2.5.).
- 11.2.2. Any liability of the Attorney as well as any liability of the client for indirect or consequential damages or loss of profit arising out of or in connection with the Mandate caused by slight negligence shall be excluded (see also clause 11.2.5.).
- 11.2.3. The reversal of the burden of proof pursuant to sec. 1298 sentence 2 of the Austrian General Civil Code (ABGB) is excluded.
- 11.2.4. The exclusions of liability pursuant to clauses 11.2.1. and 11.2.2. shall apply to all claims on whatever legal grounds, irrespective of whether they arise from contract, tort, breach of statutory or pre-contractual obligations or otherwise in connection with the Mandate.
- 11.2.5. None of the exclusions of liability under clause 11.2 shall apply in respect of personal injury.
- 11.3. With respect to third parties (e.g. subcontractors, tax advisors, chartered accountants, other experts, etc.) engaged within the scope of the Mandate or within the scope of the provision of services, the Attorney shall only be liable for fault in the selection of such third party. No liability shall be assumed for the activities of lawyers who provide representation and/or advice outside Austria on behalf of the client or the Attorney.
- 11.4. Any liability of the Attorney shall exist exclusively vis-à-vis the client and not vis-à-vis third parties. The client shall be obliged to expressly draw the attention of third parties who come into contact with the Attorney's services due to the client's involvement to this fact.
- 11.5. The Attorney shall not be liable for the knowledge, application and/or examination of foreign law (see also clause 3.5.).
- 11.6. The Attorney shall not be liable for information provided by telephone or verbal statements or declarations made by his employees, unless such information, statements or declarations have subsequently been confirmed in writing.

12. Statute of Limitations/Preclusion

- 12.1. Only valid for clients who are Entrepreneurs: Unless a shorter limitation or preclusion period applies by law, any claims against the Attorney shall become time barred if they are not asserted by the client in court within six months of the time at which the client becomes aware of the damage and the person causing the damage or of the event otherwise giving rise to the claim, but at the latest after the expiry of three years after the conduct (breach) causing the damage (giving rise to the claim)
- 12.2. Only valid for clients who are Consumers: Unless a shorter limitation or preclusion period applies by law, any claims against the Attorney shall become time barred if they are not asserted in court by the client within one year from the time at which the client becomes aware of the damage and the person causing the damage or otherwise of the event giving rise to the claim. This shall not apply to warranty claims. However, any claims against the Attorney shall become time barred at the latest three years after the conduct (breach) causing the damage (giving rise to the claim)

13. Communication

- 13.1. Statements by the Attorney to the client shall in any case be deemed to have been received if they are sent to the address provided by the client when the mandate was granted or to the changed address (in particular e-mail address) communicated subsequently in writing. Unless otherwise agreed, the Attorney may correspond with the client in any way he deems appropriate, in particular by e-mail. Declarations to be made in writing in accordance with these GTC may also be made by e-mail.
- 13.2. Unless otherwise instructed in writing by the client, the Attorney shall be authorized to conduct e-mail correspondence with the client in unencrypted form. The client declares that he has been informed of the associated risks (in particular access, confidentiality, alteration of messages in the course of transmission) and that he is aware of these risks and consents to e-mail correspondence being conducted in unencrypted form.
- 13.3. The client agrees that the Attorney may communicate with him in various ways, in particular using digital solutions provided by third parties, including communication by e-mail, Internet, video, audio and online conferences and voice-over-IPs

14. File Management

- 14.1. Upon termination of the mandate, the Attorney shall return original documents (if available) to the client upon request. The Attorney shall be entitled to retain copies of these documents
- 14.2. If the client requests further documents (copies of documents) after the end of the Mandate, which he has already received in the course of the Mandate, the costs incurred in this connection (e.g. time, postage, copies) shall be borne by the client.
- 14.3. The Attorney shall keep files in paper and/or electronic form. All documents in connection with the Mandate shall be retained by the Attorney for (at least) the period prescribed by law. The client agrees to the destruction of the files (including original documents) after expiry of the retention obligation.

15. Data Protection

- 15.1. In the course of the provision of (legal) services by the Attorney and for the purpose of process optimization, it is necessary to process personal data of the client and also personal data of

the client's contractual partners, employees and other third parties. Insofar as the client provides such data, the Attorney may assume that he is authorized to do so.

- 15.2. The Attorney processes personal data in compliance with the applicable data protection regulations. Further information on this can be found in the data privacy statement (available at www.schuh.law).

16. Termination of Mandate

- 16.1. Unless otherwise agreed in writing or stipulated by professional regulations, the Mandate may be cancelled by the Attorney or the client at any time without notice and without giving reasons. This shall not affect the Attorney's fee claims.
- 16.2. In the event of cancellation of the Mandate by the client or the Attorney, the Attorney shall continue to represent the client for a period of 14 days, insofar as this is necessary to protect the client from legal disadvantages. This obligation shall not apply if the client cancels the Mandate and expresses that he does not wish the Attorney to continue working for him.
- 16.3. After termination of the Mandate, for whatever reason, the entire outstanding fees of the Attorney, including cash expenses, any fees and expenses of third parties (plus VAT, if applicable) shall be due immediately.

17. Applicable Law and Jurisdiction

- 17.1. These GTC and the client relationship governed by them are subject to Austrian substantive law to the exclusion of the conflict of law rules.
- 17.2. For all legal disputes arising from or in connection with the GTC and the contractual relationship, including disputes regarding the conclusion, validity and interpretation thereof, the exclusive jurisdiction of the court having subject-matter jurisdiction for the first district of Vienna shall be agreed. However, the Attorney shall also be entitled to file claims against the client with any other court in Austria or abroad in whose district the client has his registered office, place of residence, branch office or assets. If the Client is a Consumer, the statutory provisions of sec. 14 of the Austrian Consumer Protection Act (KSchG) shall apply.

18. Final Provisions

- 18.1. Any amendments or supplements to these GTC must be made in writing to be valid.
- 18.2. The invalidity of one or individual provisions of these GTC or of the contractual relationship governed by these GTC shall not affect the validity of the remaining agreement. The contracting parties undertake to replace the invalid provision(s) with a provision that comes as close as possible to the economic result or the objective pursued. This applies accordingly in the event of a contractual gap.
- 18.3. In the event of discrepancies or contradictions between the German and English versions of these GTC, the German version shall prevail.