

General Terms and Conditions of Contract

For Entrepreneurs (B2B) (As of 10 September 2026)

1. Applicability

- 1.1. These Terms and Conditions of Contract apply to all activities carried out and all representation provided in courts, before public authorities and out of court under the contractual relationship between Zeinhofer Scherhauffer Rechtsanwalts GmbH (hereinafter referred to as the "Lawyer") and the Client (hereinafter also referred to as the "Client-Lawyer Relationship").
- 1.2. Unless otherwise agreed in writing, these Terms and Conditions of Contract also apply to new Client-Lawyer Relationships.
- 1.3. Individual agreements in an engagement letter or a fee agreement shall take precedence over these Terms and Conditions of Contract.
- 1.4. Any general terms and conditions, purchasing conditions or other contractual terms of the Client shall apply only if the Lawyer has expressly agreed to their application in writing. The Lawyer's performance of services without reservation or acceptance of payment shall not constitute such agreement.

2. Retainer agreement and power of attorney

- 2.1. The Lawyer is entitled and required to represent and act as counsel for the Client to the extent necessary or useful for fulfilling the contract. If the legal situation changes after termination of the Client-Lawyer Relationship, the Lawyer shall be under no obligation to inform the Client about changes or consequences resulting therefrom.
- 2.2. Upon request, the Client shall sign a written power of attorney for the Lawyer. The power of attorney may cover either specific, exactly defined or all potential legal transactions or legal acts.
- 2.3. An initial oral assessment or brief oral comment shall be preliminary and shall not constitute a conclusive legal assessment where the Lawyer gives it on the basis of manifestly incomplete facts or documents and expressly identifies it as preliminary.

3. Principles of representation

- 3.1. The Lawyer shall provide the representation sought in accordance with the law and represent the Client's rights and interests vis-à-vis everyone with diligence, loyalty and conscientiousness.

- 3.2. As a matter of principle, the Lawyer is entitled to provide services at the Lawyer's own discretion and to take any and all steps, including but not limited to employing means of attack or defence in any way, unless this conflicts with the Client's instructions, the Lawyer's conscience or the law.
- 3.3. If the Client gives the Lawyer an instruction compliance with which is incompatible with the principles of proper professional conduct of lawyers based on the law or other professional rules (e.g. the Austrian Guidelines for Practising the Profession of Lawyer [Richtlinien für die Ausübung des Rechtsanwaltsberufs/RL-BA 2015] or the line of decisions of the Appellate and Disciplinary Panels for Lawyers and Trainee Lawyers [Berufungs- und Disziplinarsenate für Rechtsanwälte und Rechtsanwaltsanwärter] at the Austrian Supreme Court [Oberster Gerichtshof] and the former Supreme Appellate and Disciplinary Commission for Lawyers and Trainee Lawyers [Oberste Berufungs- und Disziplinarkommission für Rechtsanwälte und Rechtsanwaltsanwärter/OBDK]), the Lawyer shall refuse to follow the instruction. If, from the Lawyer's point of view, an instruction is not useful or is detrimental to the Client, the Lawyer shall inform the Client of any potentially negative consequences before following it.
- 3.4. In the case of imminent danger, the Lawyer shall be entitled to take or refrain from taking actions that are not expressly covered by, or are contrary to, an instruction given if this appears to be urgently required in the Client's interest.

4. Client's duties to provide information and cooperate

- 4.1. After retaining the Lawyer, the Client shall immediately provide the Lawyer with all information and facts that may be relevant in connection with the Lawyer's services under the Client-Lawyer Relationship and make accessible all necessary documents and evidence. The Lawyer is entitled to assume that the information, facts, documents, records and evidence are accurate unless their inaccuracy is obvious. The Lawyer shall seek to obtain complete and accurate information on the facts and circumstances by asking the Client specific questions and/or by other appropriate means. As regards the accuracy of supplementary information, the second sentence of this Clause applies.
- 4.2. For as long as the Client-Lawyer Relationship continues, the Client shall inform the Lawyer of all changed or new circumstances that may be relevant in connection with the Lawyer's services under the Client-Lawyer Relationship immediately after becoming aware of them.
- 4.3. If the Lawyer acts as draftsman of a contract, the Client shall provide the Lawyer with all information required for the self-calculation of real estate transfer tax, the registration fee and real estate income tax. If the Lawyer performs the self-calculations on the basis of information provided by the Client, the Lawyer shall be released from liability vis-à-vis the Client to the extent that the Lawyer neither knew nor, exercising due care, ought to have recognised that the information was incorrect. The Client shall indemnify and hold the Lawyer harmless from any pecuniary disadvantage caused by incorrect or incomplete information, to the extent that the Lawyer is not at fault.
- 4.4. Under the statutory provisions on the prevention of money laundering and terrorist financing and on the observance of applicable targeted financial sanctions, the Lawyer is required to carry out certain due diligence and control measures in connection with certain transactions. These include, for example, identifying the parties and the beneficial owner(s) and verifying their identity. The Lawyer must also examine the purpose of the transaction and, where applicable, the source of funds. In connection with such transactions, the Client shall provide the Lawyer, in full and

truthfully and without delay, with all information requested and the appropriate evidence. This shall also apply where the Lawyer requests such information on behalf of an involved bank.

5. Obligation to maintain secrecy; exceptions; conflicts of interest and external services

- 5.1. The Lawyer shall keep secret all matters confided to the Lawyer and any other facts which have become known to the Lawyer in a professional capacity and the secrecy of which is in the Client's interest.
- 5.2. The Lawyer shall be released from the obligation to maintain secrecy to the extent necessary for pursuing the Lawyer's claims (including but not limited to claims to fees) or for defending against claims raised against the Lawyer (including but not limited to claims for damages raised by the Client or third parties).
- 5.3. The Client is aware that, pursuant to statutory provisions, the Lawyer may in certain cases be required to provide information or make reports to public authorities without obtaining the Client's consent. This applies in particular to provisions on the prevention of money laundering and terrorist financing, compliance with targeted financial sanctions relating to proliferation financing, and provisions of tax law (e.g. the Austrian Statute on Account Registers and Inspection of Accounts [Kontenregister- und Konteneinschaugesetz/KontRegG] and the Austrian Act on Common Reporting Standards [Gemeinsamer Meldestandard-Gesetz/GMSG]).
- 5.4. The Client may release the Lawyer from the obligation to maintain secrecy at any time. Such release shall not relieve the Lawyer of the obligation to assess whether a statement is in the Client's interest. If the Lawyer acts as a mediator or collaborative lawyer, the Lawyer shall exercise the right to maintain secrecy despite having been released from the obligation to maintain secrecy.
- 5.5. The Lawyer may use staff and carefully selected external service providers for internal organisation and electronic data processing, including in particular email and collaboration, cloud-based office applications, law firm and document management, storage and backup, secure data transmission and electronic signatures, video conferencing and - where used in the Client-Lawyer Relationship - digital research, translation, transcription and assistance systems, including specialised AI-assisted systems. In doing so, the Lawyer shall comply in particular with Section 40 RL-BA 2015. Further information is set out in the separate Data Protection Information.
- 5.6. Before and throughout the Client-Lawyer Relationship, the Lawyer shall check whether a conflict of interest relevant under the professional rules exists. The Client shall immediately notify the Lawyer of any actual or potential conflict of interest of which the Client becomes aware.

6. Lawyer's reporting duty

- 6.1. The Lawyer shall, orally or in writing, reasonably inform the Client of the actions taken in connection with the Client-Lawyer Relationship.

7. Delegation of powers

- 7.1. The parties agree that the Lawyer may have the Lawyer represented by another lawyer (Unterbevollmächtigung). In the case of the Lawyer's temporary inability to provide services, the Lawyer may, pursuant to Section 14 of the Austrian Lawyers' Code [Rechtsanwaltsordnung/RAO],

delegate the retainer or specific actions to another lawyer (Substitution). In either case, the delegating Lawyer shall be liable only for negligence in selecting the other lawyer.

8. Purpose limitation and use of work product

- 8.1. The Lawyer's work product is intended for the Client, the agreed purpose and the facts and law applicable at the time it is prepared. The Client may use it within the Client-Lawyer Relationship and for the assertion or defence of the Client's rights and may make it available to courts, public authorities, insurers, auditors, professional advisers, financiers and other participants in proceedings as required for those purposes. Any publication or use for another purpose requires the Lawyer's prior written consent.
- 8.2. Neither permitted nor unauthorised disclosure shall create a Client-Lawyer Relationship with, or any liability of the Lawyer towards, a third party. Mandatory statutory rights remain unaffected.

9. Fee

- 9.1. Unless otherwise agreed, the Lawyer shall be entitled to a reasonable fee.
- 9.2. Even if a fee lower than that provided for by the Austrian Statute on Lawyers' Tariffs [Rechtsanwaltstarifgesetz/RATG] has been agreed, the Lawyer shall in addition be entitled to any amount of costs awarded against and recovered from the opposing party in excess of the agreed fee.
- 9.3. If the Lawyer receives an email from the Client or the Client's sphere which is not addressed to the Lawyer but merely transmitted by cc or bcc, the Lawyer shall not be required to read the message unless expressly instructed to do so. If the Lawyer reads such an email, the Lawyer shall be entitled to remuneration in line with comparable services under the RATG or the General Criteria for Professional Fees [Allgemeine Honorar-Kriterien/AHK].
- 9.4. Value added tax at the statutory rate, necessary and reasonable expenses (e.g. travel expenses, costs of telephone calls or copies) and cash expenses paid by the Lawyer on behalf of the Client (e.g. court fees) shall be added to the fee payable to or agreed with the Lawyer.
- 9.5. An estimate made by the Lawyer of the expected amount of fees which has not been expressly identified as binding shall be non-binding and shall not constitute a binding quotation, because the nature of the services means that their scope can frequently not be reliably assessed in advance.
- 9.6. The Client shall not be charged for billing or the preparation of bills of fees. This shall not apply to the costs of translating statements of services into a language other than German at the Client's request. Unless otherwise agreed, the Client shall also be charged for letters prepared at the Client's request for the Client's auditor, setting out, for example, the status of pending matters, a risk assessment for the recognition of provisions or the status of outstanding fees as at the reporting date.
- 9.7. The Lawyer is entitled to submit bills of fees monthly and upon completion of a project or termination of the Client-Lawyer Relationship and to request reasonable advances on fees and cash expenses.

- 9.8. If the Client is late in paying all or part of the fee, the Client shall in any case pay default interest at the statutory rate of 4% per annum. If the Client is responsible for the late payment, the statutory interest rate shall be 9.2 percentage points above the relevant base rate, and the Client shall compensate the Lawyer for any additional damage actually suffered. Any further statutory claims, including under Section 1333 of the Austrian Civil Code [Allgemeines bürgerliches Gesetzbuch/ABGB], shall remain unaffected.
- 9.9. Any and all costs of courts and public authorities (cash expenses) and expenses (e.g. for external services purchased) arising in connection with the Client-Lawyer Relationship may, at the Lawyer's discretion, be submitted to the Client for direct settlement.
- 9.10. Where the Lawyer has been retained by several Clients in a specific matter, they shall be jointly and severally liable for all resulting claims of the Lawyer.
- 9.11. The Client's claims against the opposing party for reimbursement of costs are hereby assigned to the Lawyer, as and when they arise, in the amount of the Lawyer's entitlement to fees. The Lawyer is entitled to notify the opposing party of such assignment at any time.
- 9.12. Where billing by the hour has been agreed, the actual time spent by each person working on the Client-Lawyer Relationship shall be charged at the hourly rate agreed for that person. The smallest billing unit for each separate, substantively completed activity ("work step") shall be one commenced ten-minute unit. One unit corresponds to one sixth of the applicable hourly rate. Necessary concurrent work by several persons shall be recorded separately for each person. Necessary travelling and waiting time shall be charged at the agreed hourly rate.
- 9.13. If an hourly fee or a recurring fee not agreed as an unalterable fixed price applies for more than twelve months, the most recently applicable fee rate shall, on each following 1 January, be increased for services provided thereafter by the higher of (a) 2% or (b) the positive percentage change since the last adjustment in the Consumer Price Index 2025 (Verbraucherpreisindex 2025 - VPI 2025) published by Statistics Austria. The base value shall be the index figure published for the month in which the contract is concluded; following an adjustment, the index figure used for that adjustment shall become the new base value. A negative index change shall not result in a reduction. If the index is no longer published, it shall be replaced by the objectively most comparable successor index. The Lawyer shall inform the Client before applying the adjusted rate for the first time. Services already provided and lump-sum fees expressly agreed to be unalterable shall remain unaffected.
- 9.14. The Client may set off claims against claims of the Lawyer only where the Lawyer has acknowledged the counterclaim in writing or the counterclaim has been finally determined by a court. Mandatory statutory rights of set-off shall remain unaffected.
- 9.15. To the extent permitted by law, the right to withhold performance under the first sentence of Section 1052 of the Austrian Civil Code [ABGB] is excluded in respect of due claims for fees, advances and cash expenses. Mandatory rights shall remain unaffected.

10. Lawyer's liability

- 10.1. The Lawyer's liability for faulty advice or representation shall be limited to the sum insured that is available for the specific damage or loss but shall at least be the sum insured stated in Section 21a RAO as amended. For the retained law firm organised in the form of a limited liability company

[GmbH], the current minimum limit is EUR 2,400,000 (in words: two million four hundred thousand euros).

- 10.2. The maximum amount applicable under Clause 10.1 covers all claims against the Lawyer for faulty advice and/or representation, including but not limited to claims for damages or price reduction. It does not include claims by the Client for the refund of fees paid to the Lawyer. Deductibles, if any, shall not reduce liability. The maximum amount applicable under Clause 10.1 refers to one insured event. If there are two or more competing injured parties, the maximum amount for each injured party shall be reduced in proportion to the amount of the respective claims.
- 10.3. If a law firm is retained, the liability limits under Clauses 10.1 and 10.2 shall also apply for the benefit of all lawyers who work for the law firm as shareholders, managing directors, employed lawyers or in any other capacity.
- 10.4. The Lawyer shall be liable for third parties instructed to provide specific services in connection with the Client-Lawyer Relationship (in particular external experts) who are neither employees nor shareholders only in the case of negligence in selecting them.
- 10.5. The Lawyer shall be liable only vis-à-vis the Client and not vis-à-vis third parties. The Client shall expressly inform third parties who come into contact with the Lawyer's services because of the Client's actions of this fact and shall indemnify and hold the Lawyer harmless in this respect.
- 10.6. The Lawyer shall be liable for knowledge of foreign law only in the case of a written agreement or if the Lawyer has offered to examine foreign law. Foreign law also includes the law of other EU Member States.
- 10.7. In addition, liability for damage caused by a slightly negligent breach of non-essential ancillary or protective duties shall be excluded. This exclusion shall not apply to personal injury or where mandatory law provides otherwise.

11. Statutory limitation and preclusion

- 11.1. Unless a shorter statutory limitation or preclusion period applies, any and all claims against the Lawyer shall become forfeited if they are not asserted by the Client in court within six months of the date on which the Client became aware of the damage and the person who caused it or of any other event giving rise to the claim, and in any event five years after the conduct or breach giving rise to the damage or claim.

12. Client's legal expenses insurance

- 12.1. If the Client has taken out legal expenses insurance, the Client shall immediately notify the Lawyer thereof and present the required documents, if available.
- 12.2. Where the Client informs the Lawyer that legal expenses insurance is in place and the Lawyer obtains confirmation of cover, this shall not affect the Lawyer's entitlement to fees vis-à-vis the Client and shall not be regarded as an agreement by the Lawyer to accept the amount paid by the legal expenses insurer as full payment of the fee.
- 12.3. The Lawyer is not required to claim the fee directly from the legal expenses insurer but may claim the full amount from the Client.

13. Termination of the Client-Lawyer Relationship

- 13.1. The Client-Lawyer Relationship may be terminated by the Lawyer or the Client at any time without observing a notice period and without stating reasons. The Lawyer's entitlement to fees shall not be affected thereby.
- 13.2. In the case of termination by the Client or the Lawyer, the Lawyer shall continue to represent the Client for a period of fourteen (14) days insofar as this is necessary to protect the Client from legal disadvantages. This duty shall not apply if the Client terminates the Client-Lawyer Relationship and states that the Client does not wish the Lawyer to continue providing services.

14. Duty to surrender documents and retention

- 14.1. After termination of the Client-Lawyer Relationship, the Lawyer shall, at the Client's request, return original documents belonging to the Client. The Lawyer is entitled to retain copies of such documents.
- 14.2. If, after termination of the Client-Lawyer Relationship, the Client again requests documents or copies of documents which the Client already received in the course of the Client-Lawyer Relationship, the resulting costs shall be borne by the Client.
- 14.3. The Lawyer shall retain the files for a period of five years after termination of the Client-Lawyer Relationship. If the law provides for longer retention periods, they shall be observed. The Client agrees that the files will be destroyed after expiry of the retention period.

15. Choice of law; place of jurisdiction

- 15.1. These Terms and Conditions of Contract and the Client-Lawyer Relationship regulated by them are subject to Austrian substantive law, except for its conflict-of-laws rules.
- 15.2. Exclusive jurisdiction of the court having jurisdiction over the subject matter at the Lawyer's registered office is agreed for disputes arising out of or in connection with the contractual relationship regulated by these Terms and Conditions of Contract, including disputes over its validity, unless mandatory law provides otherwise. However, the Lawyer is entitled to bring claims against the Client before any other court in Austria or abroad in the district of which the Client has its registered office, domicile, a branch or assets.

16. Final provisions

- 16.1. Modifications of or amendments to these Terms and Conditions of Contract shall be made in writing to be valid.
- 16.2. Statements of the Lawyer to the Client shall be deemed received if they are sent to the address notified by the Client when retaining the Lawyer or to a changed address subsequently notified in writing. Unless otherwise agreed, the Lawyer may correspond with the Client in any manner that appears appropriate, including by email using the email address notified by the Client for communication purposes. If the Client sends emails to the Lawyer from other email addresses, the Lawyer may also use those email addresses to communicate with the Client. Unless otherwise provided, statements required to be made in writing under these Terms and Conditions of Contract may also be made by email. Unless the Client has given different written instructions, the Lawyer may communicate with the Client by ordinary email without end-to-end encryption.

- 16.3. The Client will be informed of the purposes for which and the manner in which the Client's personal data will be processed by the Lawyer by means of separate Data Protection Information.
- 16.4. The invalidity of one or more provisions of these Terms and Conditions of Contract or of the contractual relationship regulated by them shall not affect the validity of the remaining provisions. The parties undertake to replace the invalid provision with a provision that comes as close as possible to its intended commercial result.