

General Terms & Conditions of ONESTRA AG

1. Validity

The following general terms and conditions apply to all consulting, mandate and project work services, preparation of expert opinions and other activities of the business consultancy Onestra AG ("OAG") for their customers, unless otherwise required by law (in particular regarding the execution of statutory audit activities), or otherwise expressly agreed by the parties in writing.

2. General contents of the contract

- 2.1. The object of the contract is the work agreed upon in individual cases and to be performed by OAG, and not the guarantee for the realization of certain economic or other consequences. For this reason, notwithstanding the provision of specified work results, OAG cannot provide any declarations in the form of expectations, forecasts or recommendations in the sense of a guarantee regarding the occurrence of particular circumstances.
- 2.2. Deadlines are considered general targets, unless expressly agreed as binding.
- 2.3. Expert opinions, statements, presentations and the like are only binding when they have been legally signed. In the case of other work results, the binding nature must be recorded in the same way in a corresponding final report. Interim reports and preliminary work results, whose draft nature is explicitly stated or evident from the circumstances, may deviate considerably from the final result and are therefore non-binding.
- 2.4. OAG may employ suitable third parties to provide its services.
- 2.5. Subsequent changes to the scope of services are subject to an appropriate adjustment of the agreed fee.

3. Customer involvement

Customers must provide OAG with all information and documents required for proper rendering of services in a timely manner and without special request. OAG may assume that documents and information provided, as well as instructions issued, are correct and complete.

4. Exchange of information

- 4.1. The parties undertake to maintain confidentially with regard to all confidential information of which they become aware on the occasion of or in connection with the receipt or provision of services while executing the contractual relationship. All data concerning facts, methods and knowledge which, at least in their concrete application in the context of the execution of the contractual relationship, are not generally known or not publicly available, shall be considered confidential. Excluded from this is the disclosure of confidential information to third parties for the necessary safeguarding of legitimate own interests, insofar as the respective third parties are subject to an equivalent obligation to maintain confidentiality. The obligation to confidentiality shall remain in force beyond the termination of the contractual relationship. The above obligation shall not prevent OAG from executing the same or similar orders for other customers while maintaining confidentiality.



4.2. The parties may use electronic media such as telephone, fax and e-mail for communication within the framework of the contractual relationship. During electronic transmission, data may be intercepted, destroyed, manipulated or otherwise adversely affected, or may be lost for other reasons and arrive late or incomplete. Each party must therefore take appropriate precautions independently to ensure error-free transmission and receipt and to detect elements that are deficient in terms of content or have technical defects.

4.3. Data of which OAG becomes aware, in particular also the personal data of customers, may be processed by OAG itself or by the IT systems of third parties. As a result, this information will be accessible to persons who perform system maintenance and control functions as part of data processing. OAG shall ensure that relevant persons are also subject to the obligation to maintain confidentiality.

5. Proprietary rights

5.1. All proprietary rights, such as intellectual property rights and licensing rights to the documents, products or other work results produced by OAG in the context of the execution of the contractual relationship, as well as the know-how developed or used in the process, are exclusively owned by OAG, regardless of the cooperation between OAG and the customer.

5.2. OAG grants the customer in each case a non-exclusive and non-transferable right of use for its own sole and exclusive use in perpetuity of the documents, products and other work results provided to them, including the associated know-how.

5.3. The transfer of documents, products and other work results or parts thereof, as well as individual technical statements by the customer to third parties is permitted only with the express written consent of OAG.

5.4. The customer shall not amend the documents provided to them by OAG, in particular binding reports. The same applies to products and other work results, insofar as their purpose does not specifically consist of further processing by the customer.

5.5. Any reference to the existing contractual relationship between the parties, particularly in the context of advertising or as a reference, is permitted only with the mutual consent of both parties.

6. Fees and expenses

6.1. In the absence of an explicit stipulation, OAG's fee shall be determined based on the fee recommendation of the Swiss Fiduciary Chamber. OAG's fee is generally based on actual time and effort incurred, unless otherwise agreed. Hourly rates vary depending on area of expertise and experience.

6.2. In addition to the entitlement to fees, OAG is entitled to reimbursement of expenses incurred and third-party fees. If OAG employs third parties to provide its services, the customer undertakes, upon request, to settle the fee claims and incurred expenses of these third parties directly and to indemnify OAG from any obligations assumed.

6.3. Cost estimates are based on estimations of the scope of work necessary and are prepared based on data provided by the customer. They are therefore not binding for the final calculation of the fee. Cost estimates and other details of fees or expenses are exclusive of VAT.



6.4. OAG may request appropriate advances on fees and expenses and issue individual or regular interim invoices (invoices on account) for activities already performed and expenses already incurred. If an advance payment is requested, or an interim invoice issued, OAG may make further activities subject to the full payment of the amounts claimed.

6.5. Fees and expenses must be paid within 20 days to the account specified by OAG.

7. Liability

OAG is liable for deliberate or negligent breach of its obligations. For negligent breach of its obligations, liability is limited to a maximum of two times the fee for the contract concerned, to the extent permitted by law.

8. Warranty

If the production of a work as defined by Art. 363 CO was agreed, the customer shall be entitled to have any defects remedied by OAG. In the event of failure of rectification, the customer may demand a reduction in price or withdrawal from the contract. Insofar as further claims for damages exist, clause 7 shall apply.

9. Contract termination and consequences thereof

9.1. The contract may be terminated by either party at any time in writing, with immediate effect or upon the expiry of a certain date.

9.2. In the event of ordinary termination of the contract, the customer shall pay for the services rendered up to the date of termination based on the effective hours worked and the applicable hourly rates, plus incurred expenses. In addition, OAG is to be fully indemnified by the customer.

9.3. If ordinary termination occurs at an inopportune moment, the terminating party is obliged to compensate the other party for the resulting damage, if necessary, in addition to the fee claim based on the effective hours worked and the applicable hourly rates, plus incurred expenses.

9.4. In the event of extraordinary termination due to a party's conduct in breach of contract, such party shall reimburse the terminating party for the damage incurred as a result of the termination, where appropriate, in addition to the fee claim based on the effective hours worked and the applicable hourly rates, plus incurred expenses.

10. General

10.1. This contract is governed by Swiss law.

10.2. The court that has jurisdiction in the place of business of OAG shall have exclusive jurisdiction for all disputes arising from this contract, unless another court has exclusive jurisdiction on the basis of mandatory statutory provisions.

10.3. In cases of doubt, the German version of these General Terms & Conditions shall apply.

