

Country Schedule – Germany

1. About this Country Schedule

This Country Schedule is applicable where the Agreement is entered into in the country or territory set forth above. Capitalized terms used in this Country Schedule but not defined have the meanings given in the Agreement.

2. Governing Law and Dispute Resolution

- 2.1. *The Agreement and any dispute arising from it, whether Agreemental or non-Agreemental, will be governed by the law of, and be subject to the exclusive jurisdiction of the courts of Germany, and the parties to the Agreement submit to the exclusive jurisdiction of the courts of such jurisdiction.*
- 2.2. *The parties agree that Frankfurt am Main shall be the place of jurisdiction for all disputes under the Agreement.*

3. Other Adjustments Required by Local Law

- 3.1. **Limitation of Liability.** *Vialto's total liability (including interest) for all Claims relating to the Services under this Agreement is limited to an amount in EUR equal to four times Vialto's applicable minimum insurance coverage.*

"Pursuant to sec. 54a (1) no. 2 WPO (Wirtschaftsprüferordnung - i.e. the German Public Accountant Act) the liability of Vialto for claims for compensatory damages of any kind - except for damages resulting from death or personal injury - for an individual case of damages resulting from negligence (Fahrlässigkeit) and in any way relating to the provision of the Services or arising out of the Agreement is limited to EUR 4 million; this also applies if liability to a person other than Client should be established. An individual case of damages also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty without taking into account whether the damages occurred in one year or in a number of successive years. In this case multiple acts or omissions of acts based on a similar source of error or on a source of error of an equivalent nature are deemed to be a uniform breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against Vialto is limited to EUR 5 million."

"The liability of Vialto for claims for compensatory damages of any kind - except for damages resulting from death or personal injury - resulting from simple negligence (einfache Fahrlässigkeit) and in any way relating to the provision of the Services or arising out of the Agreement is limited to EUR 4 million; this also applies if liability to a person other than Client should be established."

- 3.2. **Correction of Deficiencies.** *Where there are deficiencies in Services or deliverables, Client is entitled to subsequent fulfillment of the Agreement by Vialto. Client may demand a reduction in fees or the cancellation of the Agreement only in case of failure to subsequently fulfill the Agreement. Client may demand the cancellation of the Agreement only if the Services rendered are of no interest to Client due to the failure to subsequently fulfill the Agreement. For damages beyond this, the limitation of liability as set out herein applies. Obvious deficiencies, such as typing and arithmetical errors and deficiencies associated with technicalities (so-called "formelle Mängel") contained in Vialto Deliverables may be corrected by Vialto at any time, also towards third parties. Errors which may call into question the conclusions contained in Vialto deliverables entitle Vialto to withdraw such deliverables, also towards third parties.*
- 3.3. **Fees and Expenses.** *The fees and expenses agreed in the Agreement are agreed in deviation from the legal provisions according to the German Tax Advisory Fee Act (StBVV). This also applies if the statutory fees should be lower than the fees agreed in the Agreement.*

- 3.4. **Professional Law.** *Unless otherwise permissibly agreed in the Agreement, the provisions of the applicable professional law shall apply.*
- 3.5. **Intellectual Property.** *Upon full payment, Vialto will grant Client, subject to the other terms of the relevant Agreement, the usage rights in Deliverables prepared under the relevant Agreement. Vialto will own all right, title and interest in Vialto Materials (including all know-how and intellectual property rights therein). Client agrees and acknowledges that it has no right, title or interest to the Deliverables save as expressly permitted under the relevant Agreement.*
1. *Client may not copy, modify, decompile or reverse engineer the Tools or permit any other party to do so except as expressly permitted by law.*
 2. *Before Vialto makes the Tools unavailable, Vialto provides Client with a notice no later than 24 hours before the Tools are made unavailable according to schedule.*
 3. *Vialto is neither responsible or liable for any consequences of use of Tools by Client or any third party nor shall Vialto be liable for any consequences of access to the Tools or to any of the data contained therein except for damages caused intentionally or with gross negligence by Vialto and for losses caused intentionally by other assistants in performance. Vialto shall be liable for death, personal injury or damage to health caused by the intent or negligence of Vialto, its legal representatives or assistants in performing the Services.*
4. **Language.** *All correspondence in connection with the Agreement shall be translated into German language unless already prepared in German.*
5. **DAC6.** *The EU Mandatory Disclosure Rules introduced pursuant to EU Directive 2018/822 of 25 May 2018, as implemented into local laws, may require Vialto to report details of certain arrangements entered into by Client to a tax authority in the EU. To be reportable, the arrangement must be cross-border, involving an EU Member State, and have certain hallmarks. Vialto will liaise with Client if Vialto considers the rules apply to Client's matter.*
6. **Severability.** *If a provision of this Agreement is or becomes legally invalid or if there is any gap that needs to be filled, the validity of the remainder of the Agreement shall not be affected thereby. Invalid provisions shall be replaced by common consent with such provisions which come as close as possible to the intended result of the invalid provision. In the event of gaps such provision shall come into force by common consent which comes as close as possible to the intended result of the Agreement, should the matter have been considered in advance. Any changes of or amendments to this Agreement must be in writing to become effective.*
7. **Defined Terms.** *The definition of "Subcontractor" in the Agreement shall be modified as follows: "**Vialto Subcontractors**" means Vialto Services Providers and other subcontractors, contractors and IT and other services providers used from time to time by Vialto, which may be located in multiple territories and which must meet the legal requirements for subcontractors in Germany.*
8. **Confidentiality.** *The following language shall be added to the Confidentiality provision of the Agreement:*
- 8.1. *Statutory duties of confidentiality: Notwithstanding the foregoing, Vialto will comply with the statutory confidentiality obligations under German law."*
 - 8.2. *Client may disclose Deliverables (i) to tax authorities, (ii) to Client's legal or tax advisors, provided that they treat the deliverables confidential, (iii) to Intermediaries within the meaning of the DAC 6 Directive (EU 2018/822) in its respective national implementation and (iv) if a disclosure is required by law or a regulatory authority.*

- 8.3. *In all these cases, Vialto's responsibility for the deliverables is solely towards Client. Vialto does not assume any responsibility, duty of care or liability towards such other recipients, in particular not for the adequacy or sufficiency of the deliverables for their purposes. Any responsibility of Vialto for willful misconduct remains unaffected.*
- 8.4. *Client may also assume Deliverables as its own and disclose them in its own name. In doing so, Client must ensure that a) Vialto is not named as the author or referred to in any other way and b) Vialto's authorship is not recognizable by other features such as layout, colouring and font etc.*