Legal Notice

reichert & reichert steuer- und rechtsberatungsgesellschaft mbH Represented by the respective managing directors Dr. Hansjörg Reichert, Jasmin Hadjiani, Matthias Herkert, Isabell Sauter Max-Porzig-Straße 1 78224 Singen, Germany

Telephone +49 (0)7731 9587-0 Fax +49 (0)7731 9587-400 kanzlei@reichert-reichert.de http://www.reichert-reichert.de

Commercial register: Freiburg local court, HRB 730870 VAT reg. no.: DE 367702203

Supervisory authorities responsible

South Baden Association of Tax Consultants in Freiburg Wentzingerstraße 19, 79106 Freiburg im Breisgau

Freiburg Bar Association Eisenbahnstraße 66, 79098 Freiburg im Breisgau

The professional title "Rechtsanwalt" or "Rechtsanwältin" as well as specialist lawyer titles were awarded in the Federal Republic of Germany. The same applies to the professional titles "Steuerberater" and "Steuerberaterin".

Member of the Freiburg Bar Association and the South Baden Chamber of Tax Consultants.

Professional liability insurance ERGO Versicherungsgruppe AG Victoriaplatz 1 40477 Düsseldorf, Germany

Territorial scope for tax consultants

Federal Republic of Germany, other European countries, Turkey, states of the former Soviet Union, Lithuania, Latvia, Estonia

Territorial scope for lawyers

Federal Republic of Germany, other European countries

Professional regulations

The profession of tax consultant is essentially covered by the following professional regulations:

- German Tax Consultancy Act (StBerG)
- Implementing Provision for the Tax Consultancy Act (DVStB)
- Professional Regulations of the Federal Association of Tax Consultants (BOStB)
- Tax Consultants' Remuneration Ordinance (StBVV).

The profession of lawyer is essentially covered by the following professional regulations:

- German Federal Lawyers' Ordinance (BRAO)
- Professional Regulations for Lawyers (BORA)
- Lawyers' Remuneration Act (RVG)
- Specialist Lawyers' Ordinance (FAO)
- Professional Regulations for Lawyers in the European Union (CCBE)

You can find information about these regulations on the following websites:

Federal Association of Tax Consultants: www.bstbk.de South Baden Association of Tax Consultants: www.stbk-suedbaden.de Freiburg Bar Association: www.rechtsanwaltskammer-freiburg.de Federal Bar Association: www.brak.de German Association of Lawyers (DAV): www.anwaltverein.de

Out-of-court dispute resolution

In the event of disputes between tax consultants/lawyers and their clients, there is the option to use the out-of-court dispute resolution process of the regional South Baden Association of Tax Consultants and the Freiburg Bar Association in accordance with Section 76(2) no. 3 of the German Tax Consultants' Act (StBerG), Sections 73(2) no. 3, 191f of the German Federal Lawyers' Ordinance (BRAO).

Consumer dispute resolution

Pursuant to Section 36 of the Consumer Dispute Resolution Act (VSBG), please note that we are willing to participate in a dispute resolution process before a consumer dispute resolution body. For disputes under property law arising from the client relationship, the Schlichtungsstelle der Rechtsanwaltschaft, Neue Grünstraße 17, 10179 Berlin, www.s-d-r.org, is responsible.

Information about online dispute resolution & out-of-court consumer arbitration board

Platform of the EU Commission for online dispute resolution: <u>https://www.ec.europa.eu/consumers/odr</u>. We are neither obliged nor willing to participate in dispute resolution proceedings before a consumer arbitration board.

Person responsible for journalistic-editorial offers

Dr. Hansjörg Reichert Max-Porzig-Straße 1 78224 Singen