

## General Terms of Engagement

version: 1<sup>st</sup> January 2022

### 1. Scope of application

**1.1 Material scope of application:** These General Terms of Engagement apply to all contractual and extracontractual claims resulting from or in connection with the services rendered by LEXPORTATEU Rechtsanwaltsgesellschaft mbH (“LEXPORTATEU”). They cover all judicial and extrajudicial, attorney-related and non-attorney-related services of LEXPORTATEU (including the building and coordination of teams or translations), in particular under agency agreement, mandate, attorney-in-fact relationship, contract to produce a work, licence agreement, or other types of contracts, including atypical ones (such as non-disclosure agreements). They apply also to all kind of precontractual and extracontractual claims (in particular resulting from duties to disclose and duties of care, liability based on trust, error, fraudulent conduct and tort) as well as post contractual claims (in particular resulting from duties of loyalty and eventual post contractual duties to disclose).

**1.2 Personal scope of application / Exclusion of consumer contracts:** These General Terms of Engagement govern exclusively the legal relationship between LEXPORTATEU and its respective (actual or mere potential) client. Particularly they do not apply to the legal relationship between the client and external team members eventually consulted in the course of individual mandates, which are governed by the individual terms and terms and conditions agreed upon between the latter parties (see under Sec. 3 below).

LEXPORTATEU’s activity covers exclusively giving advice to enterprises. Unless expressly otherwise agreed upon, these General Terms of Engagement are not directed to and do not apply to consumers in the meaning of the respectively applicable provisions of European law and the member States’ provisions promulgated to transpose the former. Neither these General Terms of Engagement, nor the contents offered at LEXPORTATEU’s website are aimed to or directed to such consumers.

**1.3 Temporal and territorial scope of application:** They apply to legal relationships entered into on the date mentioned above under „version“ or any later moment, and also apply to future legal relationships without any further incorporation of or reference to them being required. In particular, they also apply in States in which local language they have not been provided. However, LEXPORTATEU endeavours to provide a version of these General Terms of Engagement in the language used during the negotiations prior to the entering into of the contract or make it available on its website.

**1.4 Battle of forms / partial validity:** The respective client’s or other parties’ conflicting terms and conditions are hereby excluded unless they are expressly accepted by LEXPORTATEU. The same shall apply in the event LEXPORTATEU renders its services being fully aware of such conflicting terms and conditions. If prior to the entering into the agreement, both parties refer to their respective terms and conditions, this shall not prevent its valid conclusion. In such event, the respectively consistent terms of both parties are deemed to be agreed upon, and with regard to the conflicting terms, the provisions of statutory law shall apply.

### 2. Conclusion of the contract

**2.1 Tacit engagement:** Besides an express agreement (in writing or orally), a contract between LEXPORTATEU and the respective client may also be entered into by implied declarations, particularly by using our advisory services, even though these are only rendered orally or via videoconference. The client hereby acknowledges that LEXPORTATEU’s professional services are only offered for a consideration, unless expressly agreed otherwise. The parties hereby expressly waive the requirement of receipt of the declaration of acceptance of the respective other party.

- 2.2 No contract through silence:** One party's mere silence will however not establish any contractual relationship with LEXPORTATEU. In particular, the conclusion of a contract pursuant to the principles of the commercial letter of confirmation or comparable legal institutions are expressly excluded. Without prejudice of LEXPORTATEU's subsisting duty to immediately give notice to the client of the acceptance or refusal to take over a mandate in the course of attorney-related activities (see below Sec. 6.4 with regard to the delimitation of attorney and non-attorney activities) pursuant to § 44 of the German Federal Lawyers' Regulation („BRAO“) and § 1003 of the Austrian General Civil Code („ABGB“), with regard to non-attorney related tasks, the other party cannot legitimately rely that LEXPORTATEU may take any action following the request.
- 3. Contractual terms and parties**
- 3.1 Contractual terms:** Unless expressly agreed upon otherwise, LEXPORTATEU's engagement covers exclusively the areas of the law of the European Union, of the United Nations Convention on Contracts for the International Sale of Goods (CISG), of the German, Spanish and Austrian international private law, corporate law, including the law of company groups and mergers, conversions and divisions, of insolvency law, the law of the general terms and conditions, and civil law. In particular it does not cover tax law, labour law, public law, and criminal law.
- 3.2 Contractual parties / Legal Croudworking-concept:** In legal areas and jurisdictions different from the ones mentioned under Sec. 3.1, 1st sentence, consequently LEXPORTATEU itself is not the client's contractual party and under no duty to render attorney-related services by itself. In such cases however, LEXPORTATEU is entitled and following prior consultation with and approval by the client obliged to engage and coordinate external attorneys at law and other team members in the client's name and on its behalf, acting as his authorised representative (the „**Team Coordination**“). In these cases, the respective mandate or contractual relationship is established directly between the client and the corresponding external attorney at law or - depending on the specific engagement – its law firm.
- 3.3 No liability for agents used to perform the obligation and for vicarious agents:** In particular, the aforementioned persons are no agents used to perform the obligation, vicarious agents or subcontractors of LEXPORTATEU, but independent contracting parties of the respective client. In the course of Team Coordination, LEXPORTATEU is only liable for eventual faults in selecting and instructing such external attorneys at law and other team members. Neither is LEXPORTATEU acting as a negotiating agent (*Verhandlungsgehilfe*, § 1313a ABGB) or a third party giving a particularly high degree of trust (*Sachwalter* in the meaning of § 311 para. 3 of the German Civil Code, (*Bürgerliches Gesetzbuch*, „BGB“)) of such persons, or any comparable statutory provisions or case law of other jurisdictions.
- 3.4 Deontological rights and duties:** Without prejudice of the foregoing, in the course of its attorney-related activities (see below Sec. 6.4 with regard to its distinction from non-attorney related activities), also on the occasion of Team Coordination, LEXPORTATEU is subject to observe all deontological duties may applicable (in particular the Austrian Guidelines for the Exercise of the Lawyer's Profession (*Richtlinien für die Ausübung des Rechtsanwaltsberufes*, „RL-BA 2015“) as well as e§§ 29a and 29b of the German Rules of Professional Practice for Lawyers (*Berufsordnung für Rechtsanwälte* („BORA“)). In the event of being prevented in the meaning of § 14 of the Austrian Regulation on the Lawyers' Profession (*Rechtsanwaltsordnung*, („RAO“)), LEXPORTATEU is entitled to assign the contractual relationship underlying the mandate fully or partially to another attorney at law (*Substitution*).
- 3.5 Place of performance:** The parties hereby agree the place of LEXPORTATEU's premisses in Hallein / Austria as the place of performance of all contractual duties of the parties. Despite of LEXPORTATEU's digital business model and the fact that our services are principally rendered

as cross-border correspondence services, it is the parties' common understanding that according to objective circumstances, LEXPORTATEU is performing its services principally in this place.

**3.6 Affiliated companies:** In the event the client is an affiliated enterprise in the meaning of § 189a of the Austrian Commercial Code (*Unternehmensgesetzbuch*, („UGB“), of § 15 of the German Stock Companies Act (*Aktiengesetz*, („dAktG“)), or belongs to a group of companies (*Konzern* in the meaning of § 15 of the Austrian Stock Companies Act (*Aktiengesetz*, „öAktG“), of § 18 dAktG or of a group of companies (*grupo de sociedades*) in the meaning of art. 18 of the Spanish Corporations Act (*Ley de sociedades de capital*, „LSC“), or in the meaning of any comparable provision applicable to the respective client, then the contractual relationship with LEXPORTATEU is only established with the respective controlling enterprise or mother company. This shall also apply in the event that exclusively another enterprise or company constitutes the subject matter of the advice. This contract constitutes neither a contract for the benefit of third parties (*Vertrag zu Gunsten Dritter*, § 881 ABGB), nor a contract with protective effect for the benefit of third parties (*Vertrag mit Schutzwirkung zu Gunsten Dritter*, (§ 1295 ABGB) (see with regard to latter Sec. 6.5 below).

#### 4. Fees and expenses / advance payments

**4.1 Precedence of fee agreements:** LEXPORTATEU's fees are primarily governed by fee agreements agreed upon with the client. Only in the event and to the extent no such fee agreements have been agreed, or they reveal to be void or unenforceable, or an existing fee agreement contains gaps, the provisions contained in this section shall apply and an adequate fee is deemed to be agreed.

**4.2 Adequate fee / minimum fee:** The adequacy of the fee is in particular determined by the extent of the affair, its difficulty and complexity, its economic importance, the risks of LEXPORTATEU's professional liability related to it, as well as the client's economic conditions. Under express waiver of the statutory provisions on attorneys' remuneration, the parties hereby agree an hourly rate of **250 euros per hour** as an **absolute minimum floor** for an adequate remuneration in the meaning of these General Terms of Engagement. The fees are calculated in time intervals of 5 minutes, each commenced interval being rounded up to the full interval.

**4.3 Value added tax:** All fees are agreed as net prices plus the respectively applicable value added tax and all other duties and charges. In the event of contracts containing continuous obligations, changes in tax rates following the moment of the conclusion of the contract shall not entitle the client to amend the corresponding net fees. Statutory compensation claims, in particular but not limited pursuant to § 29 of the German Value Added Tax Act (*Umsatzsteuergesetz*, („dUmsstG“), supplementary interpretation of the contract (*ergänzende Vertragsauslegung*), the *clausula rebus sic stantibus* (*Änderung der Geschäftsgrundlage*) or error are expressly excluded.

The client remains obliged to pay the taxes and other duties and charges even though they turn out to be not owned or excessive at a later moment (for example due to an erroneous assessment by the tax authorities or an incorrect or unauthorised tax statement). LEXPORTATEU is not obliged vis-à-vis the client to challenge tax assessments with regard to taxes affecting the fees or other duties and charges. In the relationship between the parties, reimbursement claims are excluded pursuant to the provision agreed upon in Sec. 4.3 third sentence.

**4.4 Expenses:** LEXPORTATEU is not obliged to advance expenses owed by the client (e.g. for court and notary fees, translations, expert opinions, and external team members). In addition to the fees (whose amount is however reduced by a 25% with regard to periods required for business trips if hourly fees have been agreed upon), the client undertakes vis-à-vis LEXPORTATEU to reimburse all of latter's adequate own expenses. With regard to the expenses enumerated hereinafter, the following amounts shall be deemed adequate (in each case plus VAT): (i) for business trips: - in the case of using an own motor vehicle an allowance in the amount of 50 cents per each commenced kilometre, - optionally starting from a distance of 500 kilometres

or more (calculated as kilometres of the distance between the shortest road connection) a flight economy class or a first class train ticket, incremented by the appropriate costs for taxi rides or optionally a rental car for transportation at the place of destiny, (ii) for business trips with a duration of 12 hours or more (beginning from the departure from the law firm until the return) 4 star accommodation costs as well as appropriate meals, (iii) for paper copies produced at the client's request instead of the submission of electronically stored files, as well as for paper copies of records of courts and public authorities, to the extent these are required in order to render our due services, 1 euro per page and in addition a fixed rate of 5 euros per document sent for dispatch by mail, (iv) for the dispatch of original documents additionally the costs of a courier service, and in addition a handling fee in the amount of EUR 10, increasing to an amount of EUR 25 for courier dispatches weighing 5 kg or more.

**4.5 Fee estimates:** Because LEXPORTATEU uses to advice in complex issues, fee estimates constitute only a rough and non-binding estimation of the expected time and cost effort. However, LEXPORTATEU undertakes to inform the client of an expected considerable cost overrun within a period of 1 week starting from the moment it becomes aware of it. The notice does not require any form.

**4.6 Advance payment:** In the case of attorney-related activities, once LEXPORTATEU has been engaged, it is entitled to ask for an adequate advance payment amounting to the expected fees and expenses for the respective issue at the moment the advance payment is requested.

**4.7 Multiple clients:** If multiple persons act as clients, they are jointly and severally liable for all kinds of fees and expenses, as well as for eventual consequential costs (in particular in the event of default in payment, see below Sec. 5.3). In this regard, the term „person“ shall mean any kind of natural and legal persons, as well as in particular any kind of partnership, even though it enjoys only partial legal capacity (*Teilrechtsfähigkeit*), associations with or without legal capacity, companies in formation, de facto corporations and corporations by estoppel, regardless of the law by which they are governed.

## **5. Maturity / payment conditions / delay in payment / objections**

**5.1 Due date:** Payment are due for immediate payment upon receipt of the invoice. Timeliness of the payment shall be determined by the date of receipt in the bank account indicated by LEXPORTATEU. LEXPORTATEU is entitled to invoice interim bills on a monthly basis for the corresponding previous invoice period.

**5.2 Payment terms:** Payment must be made by bank transfer free of charges and deductions.

**5.3 Default in payment:** In the event of default in payment, the client owes the legal default interest at the respectively applicable rate current rate (currently 9.2 percent above the base rate pursuant to § 456 UGB). In addition, he is obligated to pay and reimburse any exceeding damage including the appropriate internal and external, judicial and extrajudicial legal costs for prosecution as well as a fixed amount of 40 euros for recovery. This fixed amount shall however be deducted from any exceeding damages for delay.

**5.4 Objections:** Objections against LEXPORTATEU's invoices must be raised within a preclusive period (*Ausschlussfrist*) of 2 month following their receipt. In the event the correctness or the amount of fees invoiced by LEXPORTATEU are under dispute, both LEXPORTATEU and the client are entitled to call upon the Salzburg Bar Association's conciliation committee (*Ausschuss der Rechtsanwaltskammer Salzburg*) in order to attempt to find an amicable settlement of the controversy. LEXPORTATEU is not obliged nor willing to participate in any further procedures on alternative dispute resolution in the meaning of the Austrian Act on Alternative Dispute Resolution (*Alternative-Streitbeilegung-Gesetz (AStG)*) as well as the Regulation (EU) No 524/2013 of the European Parliament and of the Council of 21 May 2013 on online dispute resolution for consumer disputes.

## 6. Limitation of liability

**6.1 Attorney-related activities:** In the cases of attorney-related activities, LEXPORTATEU's liability vis-à-vis the client is limited to the statutory minimum damage liability insurance sum applicable to law firms with limited liability under German law (*Rechtsanwaltsgesellschaften*) under BRAO applicable at the moment the contract is concluded. Under the current legal situation, this corresponds to an amount of 2.5 million euros.

**6.2 Non attorney-related activities:** In the cases of non-attorney-related activities, LEXPORTATEU's liability for infringement of contractual ancillary obligations (*vertragliche Nebenpflichten*) due to slight negligence (*leichte Fahrlässigkeit*) is completely excluded.

In cases of breach of principal contractual duties (*vertragliche Hauptpflichten*) and in all events of (ordinary) gross negligence (*einfache grobe Fahrlässigkeit*), the liability is limited to the threefold of the invoices' amount of this non-attorney-related activity, and in addition it is always limited to client's primary direct damage (*positive Schaden*) in the meaning of § 1293 ABGB. Latter covers for example the loss of a claim, the decrease in value of existing assets, or the coming into existence of a financial liability. However, the liability for indirect damages, for example lost profits and consequential damages, is excluded. The amount of the damage is calculated according to the difference in assets that would have been prevented without the breach of duty. With regard to measured adopted to repair the damage which are covered by LEXPORTATEU's business purpose, latter is entitled to remedy the damage by itself and at its own expenses.

In all events mentioned in this Sec. 6.2, the client bears the burden of proof of LEXPORTATEU's fault. § 1298 second sentence ABGB is expressly excluded.

**6.3 Individual insurance:** Both in cases of attorney-related activities (Sec. 6.1) and non-attorney-related activities (Sec. 6.2), at the client's request, LEXPORTATEU endeavours to obtain an individual insurance from its insurance company for activities which are not covered sufficiently respectively not covered at all. The related costs are borne by the client.

**6.4 Distinction / no impact on the damage liability insurance:** In order to distinct attorney-related activities and non-attorney-related activities in the meaning of these General Terms of Engagement, it is to be presumed that an attorney-related activity exists when it is covered by the insurance coverage on the meaning of the German General and Particular Insurance Conditions and Description of Risks of the Damage Liability Insurance for Auditors and chartered accountants, Tax Advisors, Attorneys at law and Patent Attorneys, available at [http://pro-advokat.com/dokumente/hdi/hdi\\_vsh\\_ra\\_bedingungen.pdf](http://pro-advokat.com/dokumente/hdi/hdi_vsh_ra_bedingungen.pdf) („AVB-WSR“). The same shall apply when single non-attorney-related activities are performed only on the occasion of a coherent sole attorney-related activity. In particular, the following activities always constitute attorney-related activities: the Team Coordination, the drafting of contracts and any kind of legal reports (Memoranda, Legal Opinions, Reliance Letters etc.), the drafting of general terms and conditions, the performance of and participation in Due-Diligences, activities as arbitrator (however not as legal expert (*Schiedsgutachter*), which is considered to be a non-attorney-related activity). In particular the following activities shall always be considered as non-attorney-related activities: translations, the assumption and exercise of appointments in corporate bodies not belonging to the own law firm (e.g. as managing director, board member, member of the supervisory board, board of directors, advisory committee etc.). The parties' agreements on the nature and scope of the respective activity shall always be interpreted in such a way that LEXPORTATEU's existing insurance coverage is not jeopardised.

**6.5 No contract for the benefit of or with protective effect for the benefit of third parties / Multiple clients:** LEXPORTATEU may only held liable vis-à-vis its respective client. None of



the legal relationships in the meaning in these General Terms of Engagement constitutes a contract for the benefit of third parties (*Vertrag zu Gunsten Dritter*, (§ 881 ABGB)), nor a contract with protective effect for the benefit of third parties (*Vertrag mit Schutzwirkung zu Gunsten Dritter*, (§ 1295 ABGB)). In particular, also with regard to services related to the drafting of agreements, LEXPORTATEU does not owe advice or duties to disclose (*Hinweispflichten*) to parties distinct from its client, neither to in the meaning of Affiliated Companies in the meaning of Sec. 3.6 above, neither to directors, board members, officers or other organs of the client (all hereinafter referred to as “**Third Parties**”). We hereby expressly point out that Third Parties are under the obligation to take care of their own legal representation in case they deem it necessary. If the contractual relationship exists with multiple clients, the limitations of liability referred to in the foregoing paragraphs apply to the detriment of all clients, with the legal consequence that the whole amount is owed only once.

## 7. Limitation period and preclusion

- 7.1 Individual limitation period (*Subjektive Verjährungsfrist*):** All claims against LEXPORTATEU become statute barred within a period of 6 month following the moment the client acquires knowledge or is ought to have acquired such knowledge of the damage and the person causing it.
- 7.2 Damage and knowledge:** A damage has occurred at the moment of the actual occurrence of the initial damage (*Primärschaden*). With regard to damages resulting from risky financial investments, financing or consulting concepts, however already from the point of time the client was able to become aware of the risks of the overall concept, by applying the ordinary diligence of a legal layperson possessing economic skills (*wirtschaftliche Laiensphäre*). If the damage consists in a client’s liability vis-à-vis a third party, the relevant damage already occurs at the point of time when the client’s liability vis-à-vis this third party comes into existence, and not only at the later moment when the liability it is settled, for example through payment. The client is ought to have knowledge when applying appropriate inquiries without making particular efforts, he would have been able to acquire knowledge of the relevant fact.
- 7.3 Maximum limitation period (*Objektive Verjährungsfrist*):** Notwithstanding knowledge of the damage and the person causing it or the negligent lack of such knowledge (*Kennenmüssen*), all claims vis-à-vis LEXPORTATEU shall become statute barred at the latest 5 years following the act or failure to act causing it.

## 8. Force majeure

- 8.1 Definition / Suspension of performance of duties:** In the events of force majeure, and without prejudice of the provisions stipulated in the subsequent paragraphs, the performance obligations of both parties shall be suspended for the duration of the period during which the event of force majeure persists. In the meaning of these General Terms of Engagement, only the following events are deemed to constitute force majeure (i) events unpredictable at the moment the contract has been concluded, (ii) lacking regulation under the contract, (iii) being unavoidable at the point of time when the respective duty to perform has become due, (iv) not belonging to any party’s sphere of risks, and (v) leading to a crossly disproportionate burden despite the undertaking of best efforts. The parties hereby expressly exclude and kind of supplementary or even hypothetical interpretation of the contract in contradiction with or complementing the stipulations laid down in this provision.
- 8.2 White list:** Concerning the participation in negotiations, meetings, court hearings, appointments with authorities and notaries public (the „**Meetings**“), the following events shall always be deemed to constitute events of force majeure in the meaning of these General Terms of Engagement: (i) if the Meeting is held outside Austria: border closings or travel bans ordered by any authority, (ii) for business trips with a distance of 500 kilometres or more (calculated according

to the provision contained above in Sec. 4.4): the lack of appropriate flight connections, **(iii)** Acts of war, including any kind of armed or violent conflicts, even though these affect only part of a State's territory, or if the violence is only committed unilaterally, e.g. through violent protests, regardless of whether the protest itself is per se qualified as lawful or unlawful. **(iv)** for Meetings held outside Austria: the existence of travel warnings and safety instructions concerning the State the respective activity is referred to, by any of the States in which LEXPOR-TATEU's, the respective client's, or the company's being the subject matter of the activity, registered seat or centre of main interests in the meaning of the Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings is located.

**8.3 Black list:** In no event the following events shall be deemed to constitute force majeure in the meaning of these General Terms of Engagement: **(i)** (lawful and unlawful) strikes and labour disputes in own and third parties' plants, **(ii)** epidemic or pandemic diseases, in particular COVID-19 and SARS, unless they lead to the events laid down in Sec. 8.2, **(iii)** Amendments to foreign exchange control or export regulations in any State, **(iv)** economic crisis of any nature, including such that can be attributed to public debt, **(v)** financial difficulties, even though they are attributable to an event of force majeure. All statutory accommodations for payment, for example associated with any legislation in connection with COVID-19, are hereby expressly excluded.

**8.4 Duty of disclosure:** The parties undertake mutually to immediately notify the event constituting force majeure to the respective other party. If the force majeure event has not yet occurred, but is likely to occur in the future, (e.g. due to the approval of the corresponding measure), this duty to notify already applies from the point of time its future occurrence is known or ought to be known (*Kennenmüssen*)

**8.5 Other ancillary rights and duties:** In a first step, the parties shall commence negotiations aiming at an amendment of the contract by mutual agreement. In the event such an agreement is not reached within a period of 1 week (starting from the beginning of negotiations or the other party's refusal to negotiate), the party burdened with the event of force majeure is entitled to ask for the appropriate amendment of the contract. Without prejudice of the statutory rights to terminate the contract at any time, (see for the case of attorney-related activities §§ 1020; 1021 ABGB and § 11 para. 2 RAO), the party burdened with the event of force majeure is only entitled to terminate the contract due to the force majeure, if such event has perdured more than 6 weeks and an amendment of the contract by mutual agreement has not been reached, nor was the party entitled to an amendment pursuant to the provisions laid down in the forgoing sentence. The legal consequences of the statutory provisions on impossibility (*Unmöglichkeit*) are hereby excluded for all events of force majeure.

## 9. Law applicable and jurisdiction

**9.1 Jurisdiction:** All contractual relationships in the meaning of the Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations (Rome I) and covered by the scope of application of these General Terms of Engagement shall be governed by the substantive laws of the Republic of Austria. With regard to all other obligations, this shall apply to the extent the aforementioned choice of law is allowed. However, in the event a primary question (*Hauptfrage*) governed by Austrian law applicable by virtue of this choice of law depends on the answer given to a preliminary question (*Vorfrage*) or a legal fact (*Rechtstatsache*) (for instance of the existence of an affiliated enterprise pursuant to Sec. 3.6, of insurance coverage pursuant to Sec. 6.4, of a travel ban pursuant to Sec. 8.2, etc.), then the answer to this preliminary question shall exclusively be governed by the law applicable to it pursuant to the conflict of law rules existing in this jurisdiction.

**9.2 Jurisdiction:** For any disputes within the scope of application of these General Terms of Engagement, the Regional Court (*Landesgericht*) of the city of Salzburg shall have exclusive international jurisdiction.

**10. Miscellaneous / communication via email**

**10.1** In the event any provisions of these General Terms of Engagement are void or invalid, this shall not affect the validity of the remaining provisions which shall remain in force. In this event, the void or invalid provision is replaced by such lawful provision that corresponds as closely as possible to the economic purpose of the original provision.

**10.2** In case of any conflict between various language versions of these General Terms of Engagement, the German language version shall prevail. Legal terms written in italic shall be interpreted pursuant to the language and jurisdiction they originate from.

**10.3** In the case of decease of the client or (in the event of legal persons) its winding up without going into liquidation, for example on the occasion of a merger by acquisition, its legal relationship with LEXPORTATEU remains in force unchanged and is transferred to its heirs or legal successors by operation of law.

**10.4** Hereby advise is given to the client that ordinary communication via email is usually performed in an unencrypted way. Although LEXPORTATEU ensures data security according to the state of the technology within its own office organisation and the IT service providers used by it, and complies with the corresponding rules of data protection and deontological rules and codes of conduct, by using this form of communication it cannot be excluded that unauthorised third parties may intercept or modify messages, or send messages created by them under identity fraud, and may equip them with malware. By using this form of communication, the client nevertheless agrees to this unencrypted form. If you are interested in an encrypted form of communication, please feel free to get into touch with us. Furthermore, we refer to our privacy policy available at [www.lexportateu.com](http://www.lexportateu.com).