Niebergall & Manski PartG mbB
Tax Advisors

Frankfurter Str. 2
65527 Niedernhausen

ANNUAL FINANCIAL STATEMENTS

according to § 4 section 3 German Income Tax Law (EStG)

from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Hostatostraße 2 - 4

65929 Frankfurt am Main

Tax office: Frankfurt am Main (014)

Tax number: 014 255 16761

Certification

These annual financial statements have been prepared by me on the basis of the books, the inventory records submitted and the issued information provided by the client:

Internationale Vereinigung für Sport für Alle e.V.

An assessment of the regularity of these documents and the information from the company was not the subject of my mandate.

Niedernhausen, April 22, 2026

Niebergall & Manski PartG mbB
Dipl. Betriebswirtin (BA)
Kim Niebergall-Scharf
Steuerberaterin

Annual Financial Statements according to § 4 section 3 German Income Tax Law (EStG) –
Breakdown by activity spheres from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

	Ideal Sphere 31.12.2024 EUR	Asset management 31.12.2024 EUR	Dedicated activities 31.12.2024 EUR	Commercial operations 31.12.2024 EUR	Collective items to be dissolved EUR	Overall view until 31.12.2024 EUR
A. REVENUE						
1. Revenue from membership fees, admission fees and levies	70.711,96	0,00	0,00	0,00	0,00	70.711,96
2. Revenue	45.383,01	0,00	110.000,00	12.605,04	0,00	167.988,05
3. Neutral revenues	353.593,15	4.672,16	0,00	0,00	0,00	358.265,31
4. Value added tax	0,00	0,00	0,00	2.394,96	0,00	2.394,96
TOTAL REVENUE	469.688,12	4.672,16	110.000,00	15.000,00	0,00	599.360,28
B. EXPENDITURE	**469.688,12**	**4.672,16**	**110.000,00**	**15.000,00**	**0,00**	**599.360,28**
1. Personnel costs						
a) Wages and salaries	152.212,14	0,00	41.305,71	5.879,63	0,00	199.397,48
b) Statutory social security contributions	85.743,74	0,00	9.985,37	1.426,49	0,00	97.155,60
	237.955,88	0,00	51.291,08	7.306,12	0,00	296.553,08
Carryover	231.732,24	4.672,16	58.708,92	7.693,88		302.807,20

Annual Financial Statements according to § 4 section 3 German Income Tax Law (EStG) – Breakdown by activity spheres from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

	Ideal Sphere 31.12.2024 EUR	Asset management 31.12.2024 EUR	Dedicated activities 31.12.2024 EUR	Commercial operations 31.12.2024 EUR	Collective items to be dissolved EUR	Overall view until 31.12.2024 EUR
Carryover	231.732,24	4.672,16	58.708,92	7.693,88		302.807,20
2. Taxes, insurance and contributions	9.508,24	0,00	0,00	0,00	0,00	9.508,24
3. Advertising and travel expenses	67.097,43	0,00	1.434,84	0,00	0,00	68.532,27
4. Depreciation						
a) Depreciation of fixed assets	404,62	0,00	0,00	0,00	0,00	404,62
b) Depreciation of low-value fixed assets	1.433,33	0,00	351,33	50,19	0,00	1.834,85
	1.837,95	0,00	351,33	50,19	0,00	2.239,47
5. Miscellaneous expenses	327.017,77	0,00	30.334,40	2.518,45	0,00	359.870,62
6. Input VAT	0,00	0,00	4.339,73	321,95	0,00	4.661,68
Total expenditure	**643.417,27**	**0,00**	**87.751,38**	**10.196,71**	**0,00**	**741.365,36**
Carryover	173.729,15-	4.672,16	22.248,62	4.803,29	0,00	142.005,08-

Annual Financial Statements according to § 4 section 3 German Income Tax Law (EStG) – Breakdown by activity spheres from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

	Ideal Sphere	Asset management	Dedicated activities	Economic Business operations	Collective items to be dissolved	Overall view u
	31.12.2024 EUR	31.12.2024 EUR	31.12.2024 EUR	31.12.2024 EUR	EUR	31.12.2024 EUR
Carryover	173.729,15-	4.672,16	22.248,62	4.803,29	0,00	142.005,08-
7. Neutral Expenses	0,00	1.232,25	0,00	0,00	0,00	1.232,25
TOTAL EXPENSES	**643.417,27**	**1.232,25**	**87.751,38**	**10.196,71**	**0,00**	**742.597,61**
C. ANNUAL RESULT	**173.729,15-**	**3.439,91**	**22.248,62**	**4.803,29**	**0,00**	**143.237,33-**
D. TAX ADJUSTMENTS						
Annual result	**0,00**	**0,00**	**0,00**	**4.803,29**	**0,00**	**4.803,29**
E. TAXABLE PROFIT according to § 4 (3) EStG	**0,00**	**0,00**	**0,00**	**4.803,29**	**0,00**	**4.803,29**

Frankfurt am Main, 22 April 2026

Proof of accounts for the annual financial statements according to § 4 para. 3 EStG from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

IDEAL SPHERE

Account	Name	EUR	EUR
	Revenue from membership fees, admission fees and levies		
4000 0	Real membership fees		70.711,96
	Revenue		
4200 1	EU Projects		45.383,01
	Neutral revenues		
4828 0	Grants from associations and authorities	75.000,00	
4829 1	Grants from EU funds	154.220,00	
4829 2	Grants IOC	124.368,65	
4839 0	Other non-regular income	4,50	353.593,15
	Wages and salaries		
3730 0	Binding Wage and church taxes	2.791,85	
6000 0	Wages and salaries	127.828,61	
6000 1	Payroll tax	21.591,68	152.212,14
	Statutory social security contributions		
6110 0	Statutory social expenditure		85.743,74
	Taxes, insurance and contributions		
6400 0	Insurances	9.228,24	
6420 0	Premiums	280,00	
			9.508,24
	Advertising and travel expenses		
6610 0	Gifts deductible without § 37b EStG	599,42	
6650 0	Travel expenses for employees	25.001,28	
6650 1	Travel expenses for members/presidents	41.496,73	
			67.097,43
	Depreciation of fixed assets		
6220 0	Depreciation and amortization of property, plant and equipment		404,62
	Depreciation of low-value assets		
6260 0	Immediate depreciation GWG		1.433,33
	Miscellaneous costs		
6300 0	Tafisa Other Costs	402,43	
6300 1	Catering	4.296,56	
6300 3	Expenditure EU projects	136.724,97	
6300 4	Expenditure Projects Ausc Region 5	8.695,52	
6300 5	Hospitality Office	1.921,55	
6300 6	IT Costs	6.431,92	
6300 8	Pathway Nike	44.011,84	
6302 0	Expense allowances BoD	4.840,00	
6305 0	Honoraria	43.342,99	
6800 0	Porto	43,80	
6805 0	Phone	1.537,60	
6810 0	Internet costs	1.439,57	
Carryover		253.688,75-	153.288,62

Proof of accounts for the annual financial statements according to § 4 para. 3 EStG from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

IDEAL SPHERE

	Account Name	EUR	EUR
Carryover		253.688,75-	153.288,62
	Miscellaneous costs		
6815 0	Office supplies	369,13	
6825 0	Legal and consulting costs	65.633,99	
6827 0	Final Statement and audit costs	366,28	
6830 0	Accounting costs	4.146,83	
6855 0	Bank charges of financial transactions	2.812,79	327.017,77
	ANNUAL RESULT		**173.729,15-**

Proof of accounts for the determination of profits according to § 4 para. 3 EStG from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

ASSET MANAGEMENT

Account	Description	EUR	Fiscal year EUR
	Neutral revenues		
7000 0	Income from investments		4.672,16
	Neutral expenditure		
7608 0	Solidarity surcharge	64,20	
7630 0	Capital gains tax 25 % (KapG)	1.168,05	
			1.232,25
	ANNUAL RESULT		**3.439,91**

Proof of accounts for the determination of profits according to § 4 para. 3 EStG from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

DEDICATED ACTIVITIES

Account	Description	EUR	Fiscal year EUR
	Revenue		
4090 0	Tafisa World Games Saudi Arabia 2028	100.000,00	
4200 0	Tafisa World Congress	10.000,00	
			110.000,00
	Wages and salaries		
6000 0	Wages and salaries	35.339,05	
6000 1	Payroll tax paid	5.966,66	41.305,71
	Statutory social security contributions		
6110 0	Statutory social expenditure		9.985,37
	Advertising and travel expenses		
6650 0	Travel expenses for employees		1.434,84
	Depreciation of low-value assets		
6260 0	Immediate depreciation GWG		351,33
	Miscellaneous costs		
6300 1	Catering	891,90	
6300 5	Hospitality Office	235,81	
6300 6	IT Costs	817,07	
6805 0	Phone	358,70	
6810 0	Internet costs	32,23	
6815 0	Office supplies	90,95	
6825 0	Legal and consulting costs	21.342,31	
6825 2	Other costs Roc	5.422,99	
6827 0	Final Statement and audit costs	85,05	
6830 0	Accounting costs	1.057,39	
			30.334,40
	Input tax		
1401 0	Deductible input tax 7%	6,97	
1406 0	Deductible input tax 19%	4.332,76	
			4.339,73
	ANNUAL RESULT		**22.248,62**

Proof of accounts for the determination of profits according to § 4 para. 3 EStG from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

COMMERCIAL OPERATIONS

Account	Description	EUR	Fiscal year EUR
	Revenue		
4400 0	Revenues 19% VAT		12.605,04
	Value added tax		
3806 0	VAT 19%		2.394,96
	Wages and salaries		
6000 0	Wages and salaries	5.027,89	
6000 1	Payroll tax	851,74	5.879,63
	Statutory social security contributions		
6110 0	Statutory social expenditure		1.426,49
	Depreciation of low-value assets		
6260 0	Immediate depreciation GWG		50,19
	Miscellaneous editions		
6300 1	Catering	88,90	
6300 5	Hospitality Office	35,96	
6300 6	IT Costs	114,02	
6805 0	Phone	48,82	
6810 0	Internet costs	2,76	
6815 0	Office supplies	24,30	
6825 0	Legal and consulting costs	2.074,65	
6827 0	Closing and examination costs	12,15	
6830 0	Accounting costs	116,89	
			2.518,45
	Input tax		
1401 0	Deductible input tax 7%	1,12	
1406 0	Deductible input tax 19%	320,83	
			321,95
	ANNUAL RESULT		**4.803,29**
	TAX CORRECTIONS		
	Annual result		
	Annual result		4.803,29
	TAXABLE PROFIT according to § 4 para. 3 EStG		**4.803,29**

Proof of accounts for the determination of profits according to § 4 para. 3 EStG from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

ASSETS

	EUR	EUR
A. Fixed assets		
I. Intangible assets		
1. Concessions acquired for consideration, industrial property rights and similar rights and assets, as well as licences to such rights and values		2.00
II. Property, plant and equipment		
1. Other plant and equipment, fixtures and fittings		577.00
Total fixed assets		579.00
B. Current assets		
I. Receivables and other assets		
1. Other assets		131.69
II. Cash balance, Bundesbank balances, credit balances Vouchers and cheques		1.364.249,42
Total Current Assets		1.364.381,11
Balance class 9		2.838,14
		1.367.798,25

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

LIABILITIES

	EUR	EUR
A. Equity of the association		
I. Retained earnings		
1. Other retained earnings		450.000,00
II. Presentation of results		1.060.306,03
III. Annual results		143.237,33-
Total equity		1.367.068,70
B. Liabilities		
1. Other liabilities		729,55
		1.367.798,25

Proof of accounts for the balance sheet from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

OTHER ACCOUNTS

	EUR	EUR
EB values of accounts affecting profit or loss		7,927.73
Carryforward accounts		5,089.59-
		2.838,14

Proof of accounts for the balance sheet from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

ASSETS

Account	Description	EUR	EUR
	Concessions acquired against payment, industrial property rights and similar rights and values, as well as licences to such rights and values		
130 0	Rights, values acquired against payment		2,00
	Other Fixed Assets and Office Equipment		
500 0	Business and Office Equipment	565,00	
630 0	Association equipment	11,00	
675 0	Economic Assets (collective items)	1,00	577,00
	Other assets		
1372 3	Paypal CHF		131,69
	Cash balance, Bundesbank deposits, credit balances and cheques		
1600 0	Checkout	224,94	
1800 0	Commerzbank 7389000000	107.711,68	
1810 0	Top interest account 738900002	37.825,72	
1820 0	PayPal Account	814,63	
1830 0	Bank 738900003	487.329,49	
1840 0	Bank 738900004	98.130,56	
1850 0	Commerzbank 738900005	366.626,82	
1860 0	Commerzbank 738900006	265.585,58	1.364.249,42
	Balance class 9		
	Balance class 9	7.927,73	
9000 0	Balance carryforwards for G/L accounts	5.089,59-	2.838,14
			1.367.798,25

Proof of accounts for the balance sheet from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

LIABILITIES

Account	Description	EUR	EUR
	Other reserves		
2200 0	Special Reserves from other means that need to be spent in the short-term		450.000,00
	Result carryforward		
2970 0	Carryforward ideal sphere	915.873,70	
2970 1	PCarryforward Asset Management	1.545,90	
2970 2	Carryforward dedicated business	142.886,43	1.060.306,03
	Annual result		
	Annual result		143.237,33-
	Other liabilities		
1372 1	Credit card Sodrznik #2212	74,70	
1372 2	Credit card Laurent	469,75	
1372 4	Business Card Baumann # 2329	185,10	729,55
			1.367.798,25

Proof of accounts for the balance sheet from 01.01.2024 to 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

OTHER ACCOUNTS

Account	Description	EUR	Fiscal year EUR
	EB values of accounts affecting profit or loss		
1406 0	Deductible input tax 19%	12.027,99	
3730 0	Binding Wage and church taxes	2.791,85-	
3801 0	VAT 7%	1.308,41-	
			7.927,73
	Carryforward Accounts		
9000 0	Balance carryforwards for G/L accounts		5.089,59-
			2.838,14

Summary of assets as of 31.12.2024

TAFISA e.V.
The Association for International Sport for All

Frankfurt am Main

	Acquisitions, acquisitions costs 01.01.2024 EUR	Additions, Disposals EUR	Reclassifications EUR	Accumulated depreciation 31.12.2024 EUR	Depreciation and amortization of write-ups as of 01.01.2024 to 31.12.2024 EUR	Book value 31.12.2024 EUR	Book value 31.12.2023 EUR
A. Fixed assets							
I. Intangible assets							
1. Concessions acquired for consideration, industrial property rights and similar rights and assets, as well as licences to such rights and assets	43.882,50			43.880,50		2,00	2,00
Total Intangible Assets	**43,882.50**			**43,880.50**		**2.00**	**2.00**
II. Property, plant and equipment							
1. Other installations, operating and business activities Equipment	47.748,28	2.804,47		49.975,75	2.239,47	577,00	12,00
Total property, plant and equipment	**47.748,28**	**2.804,47**		**49.975,75**	**2.239,47**	**577,00**	**12,00**
Total fixed assets	**91.630,78**	**2.804,47**		**93.856,25**	**2.239,47**	**579,00**	**14,00**

Terms & Conditions
for tax advisors and tax consulting professional practice companies

As of: January 2025

The following "General Terms and Conditions" apply to contracts1 between Tax Advisors[2] and tax consulting professional practice companies (hereinafter referred to as "Tax Advisors") and their clients, unless otherwise expressly agreed in text form or required by law.

1. **Scope and execution of the order**
   (1) The scope of the services to be provided by the tax advisor is determined by the assignment placed. The assignment is carried out in accordance with the principles of proper professional practice in compliance with the relevant professional standards and professional duties (cf. StBerG, BOStB).
   (2) The consideration of foreign law requires an express agreement in text form.
   (3) If the legal situation changes after a matter has been finally settled, the Tax Advisor is not obliged to inform the client of the change or the resulting consequences. Something else only applies if this is expressly agreed in text form.
   (4) The examination of the accuracy, completeness and regularity of the documents and figures handed over to the tax advisor, in particular the accounting and balance sheet, is only part of the assignment if this has been agreed in text form. The Tax Advisor will use the information provided by the Client, in particular figures, as correct. If he finds obvious inaccuracies, he will point them out to the client.
   (5) The mandate does not constitute a power of attorney for representation before authorities, courts or other bodies. This is to be issued separately. If, due to the absence of the client, it is not possible to coordinate with the client on the filing of legal remedies or appeals, the tax advisor is entitled to act within the time limit in case of doubt.
2. **Duty of confidentiality**
   (1) In accordance with the law, the Tax Advisor is obliged to maintain secrecy about all facts that come to his knowledge in connection with the execution of the assignment, unless the Client releases him from this obligation. The duty of confidentiality continues even after the termination of the contractual relationship. The duty of confidentiality also applies to the same extent to the employees of the tax advisor.
   (2) The duty of confidentiality does not exist insofar as the disclosure is necessary to protect the legitimate interests of the tax advisor. The tax advisor is also released from the duty of confidentiality to the extent that he is obliged to provide information and cooperate according to the terms and conditions of his professional liability insurance.
   (3) Statutory rights to refuse to provide information and to testify, including under § 102 AO, § 53 StPO and § 383 ZPO, remain unaffected.
   (4) The tax advisor is released from the duty of confidentiality insofar as this is necessary for the appointment of a general representative (§ 69 StBerG) or for the performance of a certification audit in the tax advisor's office and the persons working in this respect have been instructed of their duty of confidentiality. The Client agrees that the general representative or the certifier/auditor may inspect his or her personal file, which has been created and maintained by the Tax Advisor.
3. **Involvement of third parties**
   The tax advisor is entitled to use employees and, under the conditions of § 62a StBerG, also external service providers (in particular data processing companies) to carry out the assignment. The involvement of expert third parties in the processing of mandates (e.g. other tax consultants, auditors, lawyers) requires the consent and the order of the client. The Tax Advisor is not entitled and obliged to consult these third parties without an order from the client.
4. **Electronic Communications, Data Protection3**
   (1) The Tax Advisor shall be entitled to collect personal data of the Client in the context of the assignments placed by machine and to process them in an automated file or to transfer them to a service data centre for further order processing.
   (2) The tax advisor is entitled to appoint a data protection officer in fulfillment of his obligations under the GDPR and the Federal Data Protection Act. If this data protection officer has not already been appointed in accordance with No. 2 para. 1 sentence 3 is subject to the duty of confidentiality, the tax advisor must ensure that the data protection officer undertakes to maintain data secrecy when taking up his or her duties.
   (3) The Client is informed that the use of electronic means of communication (e-mail, etc.) may be associated with risks for the confidentiality of communication. Knowing this, the Client agrees to the use of electronic means of communication by the Tax Advisor.
5. **Elimination of defects**
   (1) In the event of any deficiencies, the tax advisor must be given the opportunity to rectify the situation.
   (2) Obvious inaccuracies (e.g. clerical errors, calculation errors) can be corrected by the tax advisor at any time, even vis-à-vis third parties. The tax advisor may correct other defects vis-à-vis third parties with the consent of the client. Consent is not required if the legitimate interests of the tax advisor take precedence over the interests of the client.
6. **Liability**
   (1) The Client's claim arising from the contractual relationship with the Tax Advisor for compensation for damage caused by negligence shall be based on 4,000,000.00 € [4)] (in words: one million €). [5)]
   The limitation of liability refers solely to negligence. Liability for intent remains unaffected in this respect. Liability claims for damages resulting from injury to life, limb or health are excluded from the limitation of liability. The limitation of liability applies to the entire activity of the Tax Advisor for the Client, i.e. in particular also to an extension of the content of the assignment; a new agreement on the limitation of liability is not necessary in this respect. The limitation of liability also applies to third parties insofar as they fall within the scope of protection of the contractual relationship; Section 334 of the Civil Code is expressly not waived in this respect. Individual contractual agreements on the limitation of liability take precedence over this provision, but do not affect the effectiveness of this provision – unless expressly provided otherwise.

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1 In the case of contracts concluded online with consumers, the DWS form no. 1130 "Model cancellation policy, sample declaration of consent and sample revocation form for online consumer mandates" must be observed. **Reference is made to the further information in DWS Leaflet No. 1001.**

2 The term "tax advisor" also includes tax representatives.

3 In addition, a legal basis from Art. 6 GDPR must be relevant for the processing of personal data. The tax advisor must also comply with the information obligations pursuant to Art. 13 or 14 GDPR by providing additional information. **For this purpose, the information and explanations in the DWS information sheet No. 1007 on DWS forms No. 1005 "Data Protection Information for Clients" and No. 1006 "Data Protection Information on the Processing of Employee Data".**

4 Please insert amount. For this limitation of liability to be effective, an amount of at least € 1 million must be declared for a sole proprietorship and the contractual sum insured must also be at least this amount; otherwise, item 6 shall not be legally effective. Higher amounts apply to professional practice companies (see footnote 5). **Reference is made to the further information in DWS Leaflet No. 1001.**

5 According to § 55f para. 1 StBerG, every professional practice company, regardless of its legal form, is obliged to take out and maintain professional liability insurance. The amount of the required sum insured is regulated differently depending on whether there is a limitation of liability due to the legal form (see § 55f paras. 2 and 3 StBerG). Pursuant to § 67a.1 sentence 1 no. 2 of the Tax Advisory Act, liability may be limited to four times the amount of the minimum sum insured by general terms and conditions if insurance cover exists in this respect. The contractual sum insured must correspond to the specifications with regard to the individual claim; otherwise, Section 6 shall not be effective. **Reference is made to the information in DWS Leaflet No. 1001.**

(2) If there was a correspondingly high level of insurance cover, the limitation of liability applies retroactively from the beginning of the client relationship or the date of the higher insurance and, if the scope of the contract is subsequently changed or extended, also extends to these cases.

(3) The provision of oral information is not one of the main contractual obligations of the tax advisor. In particular, they entail the risk of an incomplete oral presentation of the facts to be assessed as well as misunderstandings between the tax advisor and the client. It is therefore agreed that the tax advisor is only responsible for information provided in text form and that liability for negligently incorrect oral information provided by the tax advisor or his employees is excluded.

(4) Claims for damages by the Client, with the exception of those arising from injury to life, limb or health, shall become statute-barred after 18 months to the end of the year from the knowledge or grossly negligent ignorance of the Client of the claims, but no later than five years to the end of the year from the date on which the claim arose. The earlier deadline is decisive.

7. obligations of the client; Failure to cooperate and default of acceptance on the part of the Client

(1) The Client shall be obliged to cooperate insofar as it is necessary for the proper completion of the order. In particular, he must hand over to the tax advisor all documents necessary for the execution of the assignment in full and in such a timely manner that the tax advisor has a reasonable processing time. The same applies to the information about all processes and circumstances that may be important for the performance of the order. The client is obliged to take note of all communications from the tax advisor and to consult in case of doubt.

(2) The client must refrain from doing anything that could impair the independence of the tax advisor or his vicarious agents.

(3) The Client undertakes to pass on the results of the Tax Advisor's work only with the consent of the Tax Advisor, unless the consent to the disclosure to a specific third party is already apparent from the content of the assignment.

(4) If the Tax Advisor uses data processing programs at the Client, the Client is obliged to comply with the Tax Advisor's instructions on the installation and application of the programs. Furthermore, the Client is obliged to use the programs only to the extent prescribed by the Tax Advisor, and he is only entitled to use them to the extent prescribed by the Tax Advisor. The client may not distribute the programs. The tax advisor remains the owner of the rights of use. The Client shall refrain from doing anything that stands in the way of the Tax Advisor exercising the rights of use of the programs.

(5) If the client fails to provide a notice of the right to a service to him in accordance with No. 7 paras. 1 to 4 or otherwise obligated cooperation, or if he is in default with the acceptance of the service offered by the Tax Advisor, the Tax Advisor is entitled to terminate the contract without notice. The Tax Advisor's claim to compensation for the additional expenses incurred by him as a result of the client's delay or failure to cooperate, as well as for the damage caused, remains unaffected, even if the Tax Advisor does not make use of the right of termination.

8. Copyright protection

The services of the tax advisor represent his intellectual property. They are protected by copyright. A transfer of work results outside the intended use is only permissible with the prior consent of the tax advisor in text form.

9. Remuneration, advance and set-off

(1) The remuneration (fees and reimbursement of expenses) of the tax advisor for his professional activity according to § 33 StBerG is calculated according to the Tax Advisor Remuneration Ordinance (StBVV). A higher or lower remuneration than the statutory remuneration can be agreed in text form. The agreement of a lower remuneration is only permissible in out-of-court matters. It must be proportionate to the performance, responsibility and liability risk of the tax advisor.

(2) For activities that are not regulated in the StBVV (e.g. § 57 para. 3 nos. 2 and 3 StBerG), the agreed remuneration applies, otherwise the statutory remuneration provided for this activity, otherwise the usual remuneration (§§ 612 para. 2 and 632 para. 2 BGB).

(3) A set-off against a remuneration claim of the tax advisor is only permissible with undisputed or legally established claims. Any claims by the Client for repayment of a remuneration paid shall become statute-barred after 18 months to the end of the year after receipt of the invoice by the Client.

(4) The tax advisor can demand an advance for fees and expenses that have already been incurred and are likely to be incurred. If the required advance is not paid, the tax advisor may, with prior notice, cease further work for the client until the advance is received. The Tax Advisor will notify the Client of his intention to discontinue the activity in good time if the Client may suffer disadvantages from a cessation of the activity. For the tax advisor, it is possible to offset advances against all due receivables from the contract relationship, regardless of the activity for which the advance was requested.

(5) The Client shall be in default if he does not pay within 14 days of the invoice date.

10. Termination of the order

(1) The order ends with the fulfilment of the agreed services, with the expiry of the agreed term or with termination. The assignment does not end by death, by the occurrence of the client's legal incapacity or, in the case of a company, by its dissolution.

(2) If and to the extent that the assignment constitutes a service contract within the meaning of Sections 611 and 675 of the Civil Code, the assignment may be terminated extraordinarily by either party to the contract, unless it is an employment relationship with fixed remuneration, Section 627 (1) of the Civil Code; the notice of termination must be given in text form. If this is to be deviated from in individual cases, an agreement between the tax advisor and the client is required.

(3) Upon termination of the assignment, the Principal shall immediately surrender or delete to the Tax Advisor the data processing programs used by the Principal for the execution of the assignment, including copies made, as well as other program documents.

(4) After the termination of the employment relationship, the documents must be picked up from the tax advisor.

(5) If the assignment ends before it has been fully executed, the tax advisor's entitlement to remuneration is governed by the statutory provisions, in particular § 12 para. 4 StBVV. If this is to be deviated from in an individual case, a separate agreement in text form is required.

11. Right of retention with regard to work results and documents

(1) The Tax Advisor may make and retain copies or photocopies of documents that he returns to the Client or may do so by means of electronic data processing.

(2) The tax advisor can refuse to hand over the documents until he is satisfied with his fees and expenses (§ 66 para. 3 StBerG). With regard to the results of the work, a contractual right of retention shall be deemed to have been agreed.

12. Place of jurisdiction, place of performance, information VSBG

(1) German law shall apply exclusively to the order, its execution and claims arising therefrom. The place of performance and jurisdiction is, if the client is a merchant, a legal entity under public law or a special fund under public law, the professional establishment of the tax advisor. This shall also apply in the event that the Client transfers its place of residence or habitual place of residence abroad after the order has been placed, or if the place of residence or habitual residence is not known at the time the action is brought.

(2) The tax advisor is not willing to participate in dispute resolution proceedings before a consumer arbitration board (§§ 36, 37 VSBG).[6]

13. Effectiveness in case of partial nullity

Should individual provisions of these terms and conditions be or become invalid, the validity of the remaining provisions shall not be affected.

6 If the implementation of dispute resolution proceedings before the consumer arbitration board is desired, the word "not" is to be deleted. In this case, reference must be made to the competent consumer arbitration body, stating its address and website.