DACHSER Group SE & Co. KG
Kempten

Limited Assurance on the greenhouse gas emission figures (Scope 1 to 3) included in the "Corporate Carbon Footprint 2025" 1 January to 31 December 2025

EY GmbH & Co. KG
Wirtschaftsprüfungsgesellschaft

Shape the future with confidence

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To DACHSER Group SE & Co. KG, Kempten

Assurance conclusion

We have conducted a limited assurance engagement on selected items (Scope 1 to 3) of sustainability information whose disclosures were identified by a "⊘" in the "Corporate Carbon Footprint 2025" of DACHSER Group SE & Co. KG, Kempten, ("Company"), for the period from 1 January 2025 to 31 December 2025 ("sustainability information").

Our engagement exclusively refers to the selected items of sustainability information whose disclosures were identified by a "⊘" in the "Corporate Carbon Footprint 2025". Other disclosures made outside this sustainability information were not subject to our assurance engagement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the sustainability information of the Company is not prepared, in all material respects, in accordance with the GHG Protocol.

Basis for the assurance conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and ISAE 3410: Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German public auditor's responsibilities for the assurance engagement on the sustainability information."

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibilities of the executive directors for the sustainability information

The executive directors are responsible for the preparation of the sustainability information in accordance with the Greenhouse Gas (GHG) Protocol, A Corporate Accounting and Reporting Standard, Revised Edition (Scope 1 and 2) and the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, issued by the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) (hereinafter the "GHG Protocol") and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of sustainability information in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability information) or error.

This responsibility of the executive directors includes selecting and applying appropriate reporting policies for preparing the sustainability information, as well as making assumptions and estimates and ascertaining forward-looking information for individual non-financial disclosures.

German public auditor's responsibilities for assurance engagement on the sustainability information

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the sustainability information has not been prepared, in all material respects, in accordance with the GHG Protocol.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410, we exercise professional judgment and maintain professional skepticism. We also:

- Obtain an understanding of the process used to prepare the sustainability information.

- Identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Consider the forward-looking disclosures, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking disclosures.

Summary of the procedures performed by the German public auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- *Obtained an understanding of the determination of the sustainability information, the structure of the sustainability organization and stakeholder engagement.*

- *Evaluated the suitability of the criteria as a whole presented by the executive directors in the sustainability information.*

- *Inquired of the executive directors and relevant employees involved in the preparation of the sustainability information about the preparation process, about the internal controls relating to this process, and about disclosures in the sustainability information.*

- *Inspected relevant documentation of the systems and processes used to collect, aggregate and validate relevant data in the reporting period.*

- *Identified and assessed the risk of material misstatement of the sustainability information.*

- *Performed analytical procedures and made inquiries in relation to selected disclosures in the sustainability information.*

- *Performed selective testing relating to the collection and reporting of selected disclosures in the sustainability information and obtained evidence.*

- *The CO_2 offset certificates were considered regarding their existence, but not with respect to their effectiveness.*

- *Assessed the presentation of disclosures in the sustainability information.*

Restriction of use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the assurance report is intended solely to inform the Company about the result of the assurance engagement. As a result, it may not be suitable for another purpose than the aforementioned. Accordingly, the assurance report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company alone. We do not accept any responsibility to third parties. Our assurance conclusion is not modified in this respect.

General Engagement Terms and Liability

The "General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms]" dated 1 January 2024, which are attached to this report, are applicable to this engagement and also govern our relations with third parties in the context of this engagement (ey-idw-aab-en-2024.pdf).

In addition, please refer to the liability provisions contained there in no. 9 and to the exclusion of liability towards third parties. We accept no responsibility, liability or other obligations towards third parties unless we have concluded a written agreement to the contrary with the respective third party or liability cannot effectively be precluded.

We make express reference to the fact that we will not update the assurance report to reflect events or circumstances arising after it was issued, unless required to do so by law. It is the sole responsibility of anyone taking note of the summarized result of our work contained in this assurance report to decide whether and in what way this result is useful or suitable for their purposes and to supplement, verify or update it by means of their own review procedures.

Düsseldorf, 10 June 2026

EY GmbH & Co. KG
Wirtschaftsprüfungsgesellschaft

Jan Hinderer

Hinderer
Wirtschaftsprüfer
[German Public Auditor]

Christopher Hintze

Hintze
Wirtschaftsprüfer
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DACHSER

Corporate Carbon Footprint 2025

DACHSER Group SE & Co. KG

Corporate Greenhouse Gas (GHG) emission inventory for the DACHSER Group SE & Co. KG including information on the audit conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410

DACHSER

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Introduction

The report comprises the corporate Greenhouse Gas (GHG) emission inventory of the DACHSER Group SE & Co. KG. The GHG emissions have been calculated according to

- the Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard, Revised Edition and
- the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

The reporting period for the corporate GHG emission inventory corresponds to the financial year 2025 (01.01.2025 – 31.12.2025). It includes all relevant emissions in Scope 1, 2 and 3 of the DACHSER Group SE & Co. KG ("DACHSER"). For further information see chapter *"Organizational boundaries".* All relevant GHG emissions have been calculated in CO_2-equivalents according to the seven GHGs defined by the Intergovernmental Panel on Climate Change (IPCC).

A limited assurance engagement on the greenhouse gas emission figures (Scope 1 to 3) for the reporting period 2025, marked with audit tick marks ✓, has been performed by EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft (EY) in accordance with the International Standard on Assurance Engagements ISAE 3000 Revised "Asssurance Engagements Other than Audits or Reviews of Historical Financial Information" and ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" issued by the International Federation of Accountants (IFAC). The auditor's conclusion is included in the "Independent auditor's report on a limited assurance engagement".

Statement of intent

DACHSER acknowledges the Paris Agreement and its objective to limit global warming below +2°C in comparison to pre-industrial levels. Therefore, the calculation of our corporate GHG emission inventory is an essential part of our climate protection strategy. In addition, this enables us to fulfill the requirements of legal regulations, and to communicate transparently the GHG emissions to our stakeholders.

Presentation of the DACHSER Group SE & Co. KG

Brief summary

Thanks to some 37,500 employees at 427 locations all over the globe, DACHSER generated consolidated net revenue of approximately EUR 8.3 billion in 2025. The same year, the logistics

provider handled a total of 86.2 million shipments with a tonnage of 46.7 million metric tons. DACHSER is represented by its own country organizations in 42 countries.

With its global shipping and logistics network and integrated IT solutions, DACHSER strives to offer the world's most intelligent combination and integration of logistical network services. DACHSER's goal is to optimize the logistics balance sheet of industrial and commercial customers.

Business model

DACHSER's business model includes global transport logistics for distribution and procurement, as well as contract logistics which intelligently combines transport, warehousing and customized value-added services.

The business lines European Logistics (transport and warehousing of industrial and consumer goods) and Food Logistics (food logistics) together form the Road Logistics business field. The second pillar of the company, the DACHSER Air & Sea Logistics business field, operates in global markets, providing air and sea freight services as well as warehousing services. Comprehensive activities, such as global supply chain management and industry-specific solutions for the chemical, home improvement, cosmetics, fashion, automotive, and life sciences & healthcare sectors round out the offering.

Climate Protection activities

DACHSER focuses on four action areas to achieve significant progress in environmental and climate protection: Process efficiency, energy efficiency, research and innovation and social commitment beyond the company. For example, electric trucks (BEV) are being put into operation at locations throughout Europe and at the branch in Magdeburg, we operate our first Hydrogen Fuel Cell Electric truck (FCEV) since 2023.

Organizational boundaries

DACHSER has defined the organizational boundaries of the corporate GHG emission inventory according to the GHG Protocol and the Corporate Sustainability Reporting Directive (CSRD). In consistency with the Group Financial Statements in accordance with HGB, the GHG emissions from fully consolidated subsidiaries (that means that DACHSER holds more than 50 % of the equity shares) are accounted completely into the corporate GHG emission inventory for Scope 1, 2 and 3. Companies accounted for using the equity method are reviewed for their operational control. If DACHSER has the operational control, the emissions of these companies are accounted for 100 % in Scope 1, 2, and in the respective categories in Scope 3.

Sources of the GHG emissions

The Greenhouse Gas Protocol divides all sources of emissions into three Scopes:

Emissions in **Scope 1** represent direct GHG emissions from sources that are owned or controlled by the company.

Emissions in **Scope 2** represent indirect emissions from the generation of purchased energy.

Emissions in **Scope 3** represent indirect emissions from activities in the upstream- or downstream value chain of a company.

DACHSER has conducted a materiality analysis to assess its relevant sources of emissions in all categories of Scope 1, 2 and 3 according to the Greenhouse Gas Protocol. Its relevant emissions occur in the following Scopes and categories and have been included in the corporate GHG emission inventory:

Scope 1	Scope 2	Scope 3
Mobile combustion emissions	Emissions from purchased electricity (market-based)	Purchased goods and services
Stationary combustion emissions	Emissions from purchased heat	Capital goods
Fugitive emissions		Fuel- and energy-related activities (not included in Scope 1 or Scope 2)
		Upstream transportation and distribution
		Waste generated in operations
		Business travel
		Employee commuting

Data Collection

To prepare the corporate GHG emission inventory, the activity data for all relevant sources of emissions is collected by DACHSER. Where available, DACHSER uses primary data (e.g. the consumption of electricity for Scope 2). If the data collection of primary data is not possible, samples of the activity data are collected and extrapolated to represent all branches from DACHSER (e.g. the amount of waste in Scope 3.5). If no samples of activity data are available, literature values are chosen (e.g. employee commuting in Scope 3.7). The resulting GHG emissions are then calculated and internally verified. DACHSER has been calculating its corporate GHG emission inventory with the support of an external consultancy company since 2021.

The emissions from transportation in Scope 1 and Scope 3.4 for the business fields Road Logistics and Air & Sea Logistics make up more than 90 % of the overall emissions in the corporate GHG emission inventory. They have been evaluated by DACHSER using the emissions calculator EcoTransIT. It is an established mass data processing tool for the logistics industry. EcoTransIT complies with ISO 14083 and the GLEC Framework. For transport energy consumption, EcotransIT uses the various leading sources, e.g. the Handbook Emission Factors for Road Transport (HBEFA) for truck transport or Clean Cargo Working Group (CCWG) for Seacargo. The scientific methodology is developed by independent scientific institutes (ifeu, INFRAS, Fraunhofer IML). Further details can be found in the EcotransIT method report (https://www.ecotransit.org/en/methodology/). DACHSER has established an interface to the calculation software of EcoTransIT. Data from our Transport Management System in Road Logistics is automatically transferred to EcoTransIT, e.g. the type of truck, the load factor, the emissions class of the truck as well as the lengths of the transportation. A similar interface has been integrated for our Transport Management System in the Air & Sea Logistics. There, all relevant data for the emissions calculation, e.g. the transport mode, the weight of the shipment as well as the start- and end-location, are sent to EcoTransIT. After the calculation using the methodology of EcoTransIT, DACHSER automatically receives the GHG emissions for every transport.

DACHSER

DACHSER corporate GHG emission inventory

	Category	Value (in t CO_2e)	Share
Scope 1	Mobile combustion	112,012	3.26%
	Stationary combustion emissions	12,055	0.35%
	Fugitive emissions	6,946	0.20%
	Sum Scope 1	**131,012**	**3.81%**
Scope 2	Emissions from purchased electricity (market-based)*	0	0.00%
	Emissions from purchased heat	1,094	0.03%
	Emissions from purchased steam	0	0.00%
	Emissions from purchased cooling	0	0.00%
	Sum Scope 2**	**1,094**	**0.03%**
Scope 3	Purchased goods and services	28,459	0.83%
	Capital goods	34,238	1.00%
	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	51,957	1.51%
	Upstream transportation and distribution***	3,155,192	91.71%
	Waste generated in operations	12,506	0.36%
	Business travel	3,964	0.12%
	Employee commuting	21,930	0.64%
	Upstream leased assets	0	0.00%
	Downstream transportation and distribution	0	0.00%
	Processing of sold products	0	0.00%
	Use of sold products	0	0.00%
	End-of-life treatment of sold products	0	0.00%
	Downstream leased asstes	0	0.00%
	Franchises	0	0.00%
	Investments	0	0.00%
	Sum Scope 3	**3,308,246**	**96.16%**
Sum	**Total DACHSER Carbon Footprint**	**3,440,352**	**100.00%**

* Purchased electricity (location-based, in t CO_2e): 47,776

** Sum Scope 2 (location based, in t CO_2e) 48,870

*** Avoided emissions, included in Scope 3.4 (in t CO_2e) 6,791

(Corresponds to a reduction of CO_2-emissions from the usage of biofuels that cannot be claimed inside the Scope, as the market-based approach is not admitted via the GHG Protocol). Includes avoidances allocated and reported to customers via the Book & Claim system, as well as avoidances that are only allocated to DACHSER in 2025.

The corporate GHG emission inventory has been calculated for DACHSER according to the Greenhouse Gas Protocol. It represents all relevant emissions in Scope 1, 2 and 3. The reporting period for the corporate GHG emission inventory is from 01.01.2025 until 31.12.2025. The results of the calculation are the total GHG emissions in Scope 1, 2 and 3 with 3,440,352 t CO_2e. The emissions in Scope 1 represent 131,012 t CO_2e and account for 3.81 % of the overall GHG emissions. Scope 2 (market-based) GHG emissions make up 0.03 % of the total corporate GHG emission inventory with 1,094 t CO_2e. Most of the GHG emissions of DACHSER arise in Scope 3, thus in the upstream and downstream value chain. Thereof, 91.71 % (3,155,192 t CO_2e) of the total GHG emissions result from transportation activities in Scope 3.4.

Contact

In case of any questions concerning the DACHSER corporate GHG emission inventory, please contact:

DACHSER SE
Corporate Sustainability
Thomas-Dachser-Straße 2
87439 Kempten
climateprotection.kempten@dachser.com

[Translator's notes are in square brackets]

General Engagement Terms

for
Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften
[German Public Auditors and Public Audit Firms]
as of January 1, 2024

1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (Wirtschaftsprüferinnen/Wirtschaftsprüfer) or German Public Audit Firms (Wirtschaftsprüfungsgesellschaften) – hereinafter collectively referred to as "German Public Auditors" – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing (Textform) or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties. A German Public Auditor is also entitled to invoke objections (Einwendungen) and defences (Einreden) arising from the contractual relationship with the engaging party to third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (Grundsätze ordnungsmäßiger Berufsausübung). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (betriebswirtschaftliche Prüfungen), the consideration of foreign law requires an express agreement in writing (Textform).

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information submitted as well as the explanations and statements provided in a statement as drafted by the German Public Auditor in a legally accepted written form (gesetzliche Schriftform) or any other form determined by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in a legally accepted written form (gesetzliche Schriftform) or in writing (Textform) as part of the work in executing the engagement, only that presentation is authoritative. Drafts of such presentations are non-binding. Except as otherwise provided for by law or contractually agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing (Textform). Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's consent be issued in writing (Textform), unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for subsequent performance (Nacherfüllung) in writing (Textform) without delay. Claims for subsequent performance pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: Handelsgesetzbuch], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: Wirtschaftsprüferordnung], § 203 StGB [German Criminal Code: Strafgesetzbuch]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, claims for damages due to negligence arising out of the contractual relationship between the

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engaging party and the German Public Auditor, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: Produkthaftungsgesetz], are limited to € 4 million pursuant to § 54 a Abs. 1 Number 2 WPO. This applies equally to claims against the German Public Auditor made by third parties arising from, or in connection with, the contractual relationship.

(3) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(4) The maximum amount under paragraph 2 relates to an individual case of damages. 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 regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million.

(5) A claim for damages expires if a suit is not filed within six months subsequent to the written statement (Textform) of refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

(6) § 323 HGB remains unaffected by the rules in paragraphs 2 to 5.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report (Bestätigungsvermerk), he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's consent, issued in a legally accepted written form (gesetzliche Schriftform), and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any material errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing (Textform), ongoing tax advice encompasses the following work during the contract period:

a) preparation and electronic transmission of annual tax returns, including financial statements for tax purposes in electronic format, for income tax, corporate tax and business tax, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
b) examination of tax assessments in relation to the taxes referred to in (a)
c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing (Textform).

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (Steuerberatungsvergütungsverordnung) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (Textform).

(6) Work relating to special individual issues for income tax, corporate tax, business tax and valuation assessments for property units as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

a) work on non-recurring tax matters, e.g. in the field of estate tax and real estate sales tax;
b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (Textform) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (Verbraucherschlichtungsstelle) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (Verbraucherstreitbeilegungsgesetz).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.

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