

# Standard Terms and Conditions for the complimentary use of PwC Plus

## 1 Scope of application, general provisions

- 1.1 These Standard Terms and Conditions (hereinafter "Terms of Use") govern the legal framework for the provision of services offered free of charge on the website [www.pwcplus.de](http://www.pwcplus.de) (hereinafter "PwC Plus") by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Friedrich-Ebert-Anlage 35-37, 60327 Frankfurt am Main, Germany (hereinafter "PwC").
- 1.2 PwC Plus is a knowledge and research database which contains up-to-date information for the financial industry, selected other industries and across sectors for accounting and taxation, and which supports the receipt of information in the event of changes in selected subject areas through an individually configurable "alert function".
- 1.3 PwC Plus can be used free of charge and for a fee depending on the topic package. PwC offers the use of free topic packages to all customers successfully registered on PwC Plus in accordance with Section 2 of these Terms of Use.
- 1.4 PwC offers the use of fee-based topic packages on the basis of a separate agreement concluded in writing. This does not apply to the 30-day test use of fee-based topic packages, which PwC may grant free of charge at its own discretion upon request. The "30-day free and non-binding test" service offered on the PwC Plus website does not constitute a legally binding offer, but an invitation to submit an offer (*invitatio ad offerendum*).
- 1.5 PwC offers PwC Plus exclusively to entrepreneurs within the meaning of § 14 German Civil Code (*Bürgerliches Gesetzbuch*) (hereinafter "Customer"). Registrations or offers from consumers (§ 13 German Civil Code) are not accepted.
- 1.6 These Terms of Use apply to all services provided free of charge under PwC Plus. Deviating, conflicting or supplementary general terms and conditions and/or purchasing terms of the Customer shall not apply, even if PwC does not separately object to their application in individual cases. This shall apply in particular, even if, PwC starts providing services to the Customer without reservation in the knowledge of the general terms and conditions and/or purchasing terms of the Customer.
- 1.7 The current version of these Terms of Use can be accessed and downloaded at any time: General Terms and Conditions for the free use of PwC Plus in the valid version as of 12.01.2022 ([https://pwcplus.de/media/standard\\_terms\\_and\\_conditions\\_for\\_the\\_complimentary\\_use\\_of\\_pwcplus\\_12.01.2022.pdf](https://pwcplus.de/media/standard_terms_and_conditions_for_the_complimentary_use_of_pwcplus_12.01.2022.pdf)).

## 2 Registration, conclusion of the agreement

- 2.1 The presentation of the services offered free of charge on the website [www.pwcplus.de](http://www.pwcplus.de) does not constitute a legally binding offer, but an invitation to submit an offer (*invitatio ad offerendum*).
- 2.2 Registration is required to use PwC Plus. Registration must take place on the PwC Plus website; the following data is required:
  - Customer's company/name of the university
  - business e-mail address of the authorised person
  - first and last name of the authorised person
  - passwordThe requested data must be provided truthfully and completely; any changes to the data must be updated immediately in the password-protected administration area of PwC Plus.
- 2.3 After registration on PwC Plus, the authorised person receives an electronic confirmation of receipt. The confirmation of receipt is sent automatically and without any intent of PwC to be legally binding. Only after receipt of the personal access code and confirmation of the activation link contained therein, a contract is concluded for the use of the services provided free of charge on PwC Plus in accordance with these Terms of Use (hereinafter "Usage Agreement").
- 2.4 When registering, Customers act through their representatives or through the person authorised by the Customer to carry out the registration. "Authorised person" is a natural person who is authorised to use the services provided free of charge on PwC Plus in accordance with the Usage Agreement. An authorised person is a person who, at the time of conclusion of the Usage Agreement, is either a shareholder of the Customer or is in a service, employment or training relationship with the Customer. Direct or indirect use by other persons is not permitted. The authorised person specified in the course of registration shall be deemed to be authorised to represent the Customer and shall have the necessary decision-making powers and authority to use the services provided free of charge.
- 2.5 Access to PwC Plus is not transferable. In particular, the Customer is prohibited from making the log-in data available to third parties. The Customer is responsible for all activities and actions using the accounts belonging to the Customer and shall inform PwC immediately of any unauthorised activity and action.

## 3 Scope of use

- 3.1 PwC provides PwC Plus without any commitment of a certain availability. In particular, necessary maintenance work, compelling security reasons and events outside PwC's control (e.g., disruptions to public communication networks and the Internet, power failures or similar events) may lead to disruptions or temporary failures of PwC Plus. At any time, PwC is entitled to modify PwC Plus or to discontinue

the provision of PwC Plus in whole or in part. In doing so, PwC will take into account the legitimate interests of its Customers. In particular, PwC reserves the right to make changes to adapt PwC Plus to the state of the art, changes for optimisation purposes, in particular to improve user-friendliness, and changes to content, such as those required to correct errors, to update and complete content, to optimise programming or for legal reasons.

- 3.2 PwC may temporarily restrict or suspend access to PwC Plus at any time, if this is necessary with regard to the security or integrity of PwC's technical infrastructure or to implement mandatory technical measures; in particular, to protect against attacks from the Internet (e.g., in the event of so-called "Denial of Service" attacks).
- 3.3 PwC Plus contains topic packages or content (e.g., texts, graphics, photographs, etc.) and/or links to content that is or may be protected under relevant legal provisions. The content may therefore be subject to copyrights, trademark rights, patents or other industrial property rights. The use of content protected by copyright requires permission from the rights holder. The rights to content provided by PwC belong exclusively to PwC and the respective licensors of PwC or the rights holders. Content provided by PwC shall be printed or stored for internal use only by the Customer. Transfer to third parties and/or exploitation, whether in return for payment or free of charge, is not permitted; in particular, the content may not be edited, rented, lent, leased, sold, made publicly accessible or distributed in any other way.
- 3.4 The systematic download and/or read out of content, in particular, by robots, spiders, crawlers or automated downloading programs, is prohibited. In the event of infringement, PwC reserves the right to deactivate the respective account of the Customer and/or to terminate the Usage Agreement for good cause.
- 3.5 Author names and copyright notices may not be changed or deleted.

## 4 Obligation of the Customer to cooperate

- 4.1 The Customer must refrain from any activity that is likely to impair the operation of PwC Plus or the underlying technical infrastructure. This includes in particular:
  - the use of software, scripts or databases in connection with the use of PwC Plus;
  - the automatic read out, blocking, overwriting, modification, copying of data and/or content, insofar as this is not necessary for the proper use of PwC Plus.
- 4.2 Should there be any disruptions in the use of PwC Plus or the functionalities, the Customer shall inform PwC of this disruption without undue delay.

## 5 Liability

- 5.1 PwC Plus contains topic packages or content originating from third parties (e.g., supervisory authorities, Deutsche Bundesbank, courts, etc.) as well as links to third-party websites. The third-party content linked via PwC Plus is not subject to review by PwC. PwC is therefore not liable for their relevance, completeness and accuracy and does not warrant that they do not contain any damaging software (e.g., viruses). Any use of the content is solely at the Customer's own risk. In particular, it is the sole responsibility of the Customer to obtain the necessary rights for the use of third-party content.
- 5.2 The content presented by PwC generally relates to specific issues that were available for review at the time of processing. They can therefore not be used as a substitute for individual advice. Nor is it possible to transfer the contents to other circumstances without further consideration and to derive conclusions from them. In this respect, PwC assumes no liability for any effects resulting from the use of the content by the Customer in connection with the Customer's specific circumstances.
- 5.3 The liability of PwC for claims for damages of any other kind, 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 German Product Liability Act (*Produkthaftungsgesetz*), for an individual case of damages caused by negligence is limited to € four (4) million pursuant to § 54a subsec. 1 No. 2 German Public Accountant Act (*Wirtschaftsprüferordnung*).

## 6 Data protection, reference

- 6.1 The Customer is responsible for compliance with all relevant statutory data protection regulations. PwC will process the Customer's personal data only within the scope of the contractually owed provision of services and in accordance with the provisions of data protection law.
- 6.2 Further information on data protection can be found in PwC's separate data protection information, which can be accessed via the following link: <https://pwcplus.de/en/privacy-policy/>.
- 6.3 To provide the Customer with the best possible and most comprehensive services and to keep the Customer informed about the services PwC offers, PwC assumes that PwC is allowed to disclose general information regarding the Customer and the Usage Agreement to PwC's subsidiaries as well as other member firms of the international PricewaterhouseCoopers network. Of course, all member firms of the

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international PricewaterhouseCoopers network are subject to confidentiality.

- 6.4 In executing the Usage Agreement, PwC may, at PwC's discretion, draw on the resources and technical, professional and/or administrative support services of other firms of the international PricewaterhouseCoopers network and may disclose confidential information related to the Usage Agreement accordingly. Of course, all member firms of the international PricewaterhouseCoopers network are subject to confidentiality obligations. However, the fulfillment of the Usage Agreement remains PwC's responsibility alone. Therefore, claims can only be asserted against PwC, but not against other firms of the international PricewaterhouseCoopers network, their partners or professional staff.
- 6.5 PwC assumes that PwC is allowed to store and analyse information and data related to the Usage Agreement in electronically managed files in order to efficiently structure PwC's internal procedures.
- 6.6 PwC is entitled to refer to the contractual relationship with the Customer in brochures and publications (such as a list of references) in an appropriate form unless the Customer asks PwC to abstain from doing so in writing.

### **7 Term and termination**

- 7.1 The Usage Agreement concluded under these Terms of Use for the use of PwC Plus free of charge has an unlimited term and can be terminated by the Customer at any time. The termination by the Customer shall be carried out by deletion of the corresponding account.
- 7.2 PwC may terminate the services provided to the Customer free of charge on PwC Plus at any time by giving four weeks' notice. Text form is sufficient for the notice. After the expiry of the notice period, the corresponding account will be deactivated.
- 7.3 The right to extraordinary termination of the Usage Agreement without notice remains unaffected. In particular, in the event of suspicion of unauthorised use, PwC has the right to immediately deactivate the account belonging to the Customer and/or to terminate the Usage Agreement without notice.

### **8 Amendment of the Terms of Use**

- 8.1 PwC is entitled to amend or supplement provisions of these Terms of Use at any time with effect for the future if this is required due to legal or functional adjustments to PwC Plus.
- 8.2 The Customer will be notified of any amendment or supplement by e-mail at least six weeks before it takes effect without having to send the amended or supplemented terms and conditions in detail or the new version of the terms and conditions as a whole; it is sufficient to inform the Customer of the amendments or supplements made. In the announcement, PwC will provide a link where the new version of the Terms of Use can be found.
- 8.3 If the Customer does not object to the amendment or supplement within 30 days of the announcement of the amendment or supplement and continues to use PwC Plus, this is deemed to be consent to the amendment or supplement; PwC will point this out separately in the announcement.

### **9 Final provisions**

- 9.1 Should any provision of the Usage Agreement concluded under inclusion of these Terms of Use be or become void in whole or in part or should a gap become apparent, the validity of the remaining provisions shall not be affected thereby.
- 9.2 The Usage Agreement concluded with the inclusion of these Terms of Use is governed by the law of the Federal Republic of Germany. The provisions of Private International Law and the UN Convention on Contracts for the International Sale of Goods shall not apply.
- 9.3 The exclusive place of jurisdiction for all legal disputes arising from or in connection with the Usage Agreement concluded with the inclusion of these Terms of Use is Frankfurt am Main, Germany.