

Report on the
Audit of the annual financial statements
as of December 31, 2025

the

STOP Foundation Project

1020 Vienna, Trabrennstraße 6-8



extra auditing and tax consulting GmbH

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Side dishes:

Annual financial statements

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STOP Foundation Project

To the members of the foundation's board of directors
STOP Foundation Project
Vienna

We have completed the audit of the financial statements as of December 31, 2025 of

STOP Project Foundation,
Vienna,

(hereinafter also referred to as "private foundation")

Completed and submitting the following **report on the result of this audit:**

Audit contract and execution of the contract

By the board resolution of the Project STOP Foundation dated June 4, 2025, we were appointed as the foundation's auditors. The foundation, represented by its board of directors, elected or appointed a new board member for the fiscal year 2025. with us an **audit agreement**, the annual financial statements as of December 31, 2025, including the to examine the accounting records and the management report in accordance with the Federal Foundations and Funds Act 2015, and in doing so, the To undertake tasks in accordance with Section 20 Paragraph 2 et seq. BStFG (hereinafter referred to as "audit").

The examination in question is a **voluntary final examination**.

This audit, **including the accounting records, extends** to whether, during the preparation of the Annual financial statements comply with the legal provisions of the Federal Foundations and Funds Act 2015. analogous application of the provisions of the Austrian Commercial Code (UGB) and the supplementary provisions of the The articles of association have been observed. The **management report** must be reviewed to ensure it is consistent with the annual financial statements. also in accordance with regard to the fulfillment of the foundation's purpose.

The audit extends to verifying whether the regularity of the accounts has been ensured in all essential respects. Accounting has been provided and the foundation's funds have been used in accordance with the founding declaration. The use of funds in accordance with the founding declaration is given when the funds are used to fulfill the purpose. the foundation's purpose, in particular the financing of the measures intended for the realization of that purpose Activities were used. Unusual income or expenses, especially those related to...
Self-dealing transactions should be treated with particular caution.

The audit as of December 31, 2024, was conducted by a different auditor and was approved by him. with an unqualified audit opinion.

During our audit, we observed the **legal regulations** applicable in Austria and the **professional principles** for the proper conduct of audits and of Audits. These principles require the application of international auditing standards. (International Standards on Auditing (ISA)). We would like to point out that the objective of the audit is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements. It is based on false representations. Absolute security cannot be achieved because every internal The control system inherently contains the possibility of errors and relies on random sample testing. There is an unavoidable risk that material misstatements in the financial statements will go undetected. remain. The audit did not extend to areas that are usually the subject of
Special examinations are conducted.

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We conducted the test, with interruptions, predominantly in the period from February 18, 2026 to March 3, 2026. the audit was conducted on the premises of our law firm. The audit was materially concluded on the date of this report. completed.

Mag. Werner Rieger-Wolf, PMBA, auditor, is **responsible** for the proper execution of the assignment .

The basis for our audit is the audit agreement concluded with the foundation, in which the published by the Chamber of Tax Advisors and Auditors (KSW) "General The terms and conditions for business trustees (AAB)" (Appendix) form an integral part. These terms and conditions apply not only between the foundation and the foundation auditor and not only to auditors, but also to third parties. Regarding our responsibility and liability as Foundation auditors and accountants are subject to Section 275 of the Austrian Commercial Code (UGB) in relation to the foundation and to third parties. Application. Our responsibility and liability in the audit is analogous to Section 275 Paragraph 2. UGB (Liability provisions for the audit of a small or medium-sized foundation) vis-à-vis the The foundation's liability is limited to a total of EUR 2 million, and also to third parties.

STOP Foundation Project

Company:	STOP Foundation Project		
Seat:	Vienna		
Business address:	1020 Vienna, Trabrennstraße 6-8		
Fiscal year:	January 1, 2025 to December 31, 2025		
Legal form:	Foundation		
Foundation board members:	name		since
	Benjamin James Dixon		January 1, 2024
	Markus Horcher		January 1, 2024
Representation:	The foundation is jointly managed by two members of the foundation's board of directors. represent.		

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Tax office: Tax office for large companies

Tax ID number: 09 390/7335

Tax representation: TPA Mödling Tax Consulting GmbH & Co KG
Kalterer Gasse 1a/TOP 2
2340 Mödling
WT code: 807878

Legal remedies: As of the balance sheet date, no legal appeals were pending.

Breakdown and explanation of key items of
the
annual financial statements

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Breakdown and explanation of key items in the annual financial statements

All necessary breakdowns and explanations of significant items in the financial statements are included in the notes to the financial statements and in the management report. We therefore refer to the corresponding information provided by the Foundation Board in the notes to the financial statements and in the management report.

Summary of the exam results

Findings regarding the legality of bookkeeping, annual financial statements and the Situation report

During our audit procedures, we confirmed compliance with legal regulations, the supplementary provisions of the articles of incorporation, and the principles of proper **accounting** .

As part of our risk- and control-oriented audit approach, we included internal controls in parts of the accounting process in the audit to the extent that we considered this necessary for our audit opinion.

Regarding the legality of the **financial statements** and the **management report** , we refer to our statements in the auditor's report.

Information provided

The foundation's board of directors has provided the clarifications and evidence we requested and signed a declaration of completeness.

We received access from the previous year's foundation auditor to the relevant information about the audited foundation and about the most recently conducted audit.

Statement on facts pursuant to Section 19 Paragraph 5 BStFG 2015 in conjunction with Section 273 Paragraph 2 UGB

In performing our duties as foundation auditors, we found no facts that could jeopardize the continued existence of the audited foundation or significantly impair its development, nor did we discover any serious violations of law or the foundation's charter by the foundation's board of directors or employees. We were not made aware of any significant weaknesses in the internal control of the accounting process.

Confirmation note

Annual Financial Statement Report

Examination result

We have the attached annual financial statement of

**STOP Project Foundation,
Vienna,**

consisting of the balance sheet as of December 31, 2025, the profit and loss statement for the period on which this
The balance sheet date of the financial year ending and the appendix were audited.

In our assessment, the financial statements comply with legal requirements and convey a
The most accurate possible representation of the assets and financial position as of December 31, 2025, as well as the earnings situation of the
Foundation for the financial year ending on this cut-off date in accordance with the regulations of
Federal Foundations and Funds Act 2015, applying the provisions of the Federal Foundations and Funds Act 2015 mutatis mutandis.
established in accordance with the Austrian Commercial Code and the provisions of the declaration of incorporation.

Basis for the examination result

We conducted our final examination in accordance with Austrian principles.
a proper final audit was carried out. These principles require the application of the
International Standards on Auditing (ISA). Our responsibilities under these regulations and
Standards are outlined in the section "Responsibilities of the foundation auditor for the audit of the
The annual financial statements are described in more detail in our auditor's report. We are appointed by the foundation
independent in accordance with the provisions of the Federal Foundations and Funds Act 2015
and the Austrian professional regulations, and we have our other professional
We have fulfilled our obligations in accordance with these requirements. We believe that the obligations we have set for ourselves up to
The audit evidence obtained as of the date of this audit opinion is sufficient and suitable to
to serve as the basis for our audit opinion as of this date.

Our responsibility and liability are analogous to Section 275 Paragraph 2 of the Austrian Commercial Code (liability provisions for...)
Final audit of a small or medium-sized company) vis-à-vis the foundation and also vis-à-vis
Third parties are limited to a total of EUR 2 million.

Other facts

The annual financial statements of the Project STOP Foundation for the financial year ending on December 31, 2024
was audited by another auditor who issued an unmodified audit opinion on 27 August 2025
submitted to this conclusion.

Responsibilities of the foundation's board of directors for the annual financial statements

The foundation's board of directors is responsible for preparing the annual financial statements and ensuring that they are presented in accordance with the relevant regulations.
Compliance with the provisions of the Federal Foundations and Funds Act 2015, mutatis mutandis
Application of the provisions of the Austrian Commercial Code and the regulations of
The founding declaration should provide as accurate a picture as possible of the foundation's assets, finances, and earnings.
mediates. Furthermore, the foundation's board of directors is responsible for the internal controls it deems necessary.
considered to enable the preparation of annual financial statements that are free from material misstatements
Representations based on fraudulent acts or errors.

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When preparing the annual financial statements, the foundation's board of directors is responsible for ensuring the foundation's ability to... to assess the foundation's ability to continue its business operations, matters relating to the To indicate the continuation of business activities – if applicable – and to provide evidence of this. The going concern accounting principle applies, unless the The foundation's board of directors intends either to liquidate the foundation or to cease operations, or has no realistic alternative.

Responsibilities of the foundation auditor for the audit of the annual financial statements

Our objectives are to obtain sufficient assurance as to whether the financial statements as a whole are free from substantial misrepresentations due to fraudulent acts or errors, and a To issue an audit opinion that includes our audit view. Sufficient assurance is a high level of confidence. A degree of safety, but no guarantee that it complies with Austrian regulations. Principles of proper auditing that require the application of ISA, carried out The final audit always uncovers any material misstatement, if one exists. False Representations may result from fraudulent acts or errors and are considered essential. considered if they, individually or collectively, could reasonably be expected to economic decisions made by users on the basis of this annual financial statement influence.

As part of a final examination in accordance with Austrian principles We practice proper auditing procedures, which require the application of ISAs, throughout the entire [period/timeframe]. Final examination: exercise due discretion and maintain a critical attitude.

Furthermore, the following applies:

- We identify and assess the risks of material misrepresentation due to fraudulent activities. Actions or errors in the financial statements; plan audit procedures in response to these risks. They carry out the examinations and obtain examination certificates that are sufficient and suitable to serve as a basis. to serve as the basis for our audit opinion. The risk that material losses resulting from fraudulent activities may occur. The risk of false representations not being detected is higher than the risk resulting from errors, since fraudulent representations are not the primary cause. Acts of collusion, forgery, deliberate omissions, misleading This may include representations or the overriding of internal controls.
- We gain an understanding of the internal controls relevant for the final audit, in order to to plan audit procedures that are appropriate under the given circumstances, but not with the aim of issuing an audit opinion on the effectiveness of the foundation's internal controls.
- We assess the appropriateness of the accounting methods used by the foundation's board of directors and the reasonableness of the estimated values presented by the board of directors. accounting information and related details.
- We draw conclusions about the appropriateness of the foundation board's application of the going concern accounting principle, as well as on the The basis of the audit evidence obtained is whether there is a material uncertainty in connection with events or circumstances that raise significant doubts about the foundation's ability to Continuation of business operations may be questionable. If we conclude that a If significant uncertainty exists, we are obliged to address this in our audit opinion. to draw attention to the relevant information in the annual financial statements or, if this information are inappropriate to modify our audit opinion. We draw our conclusions based on the Based on the audit evidence obtained up to the date of our audit opinion. Future However, events or circumstances may lead the foundation to abandon its mission. resulting in business activity.
- We assess the overall presentation, structure and content of the annual financial statements, including the information and whether the annual financial statements accurately reflect the underlying business transactions and events reproduces in a way that achieves the most faithful image possible.

Report on the situation report

The management report must be reviewed in accordance with Austrian company law regulations to determine whether whether it is consistent with the annual financial statements and whether it complies with applicable legal requirements was set up.

The foundation's board of directors is responsible for preparing the management report in accordance with the Provisions of the Federal Foundations and Funds Act 2015, applying mutatis mutandis. Regulations of the Austrian Commercial Code and the provisions of the Founding declaration.

We conducted our audit in accordance with the professional standards for auditing the management report. carried out.

Verdict

In our assessment, the management report is prepared in accordance with the applicable legal requirements. It has been adopted, is consistent with the annual financial statements and addresses the fulfillment of the foundation's purpose.

Explanation

In view of the findings obtained during the audit of the financial statements and the results obtained Significant errors in the information in the management report were found to have a negative impact on understanding of the foundation and its environment. not determined.

Vienna, March 3, 2026

extra auditing and tax consulting GmbH

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Mag. Werner Rieger-Wolf, PMBA
Auditors and tax advisors

The publication or distribution of the annual financial statements with our audit opinion is permitted only in the version audited by us. This audit opinion refers exclusively to the complete German-language annual financial statements, including the management report. For any differing versions, the provisions of Section 281 Paragraph 2 of the Austrian Commercial Code (UGB) must be observed.

Report on the audit

We have the invoice audit of the

STOP Project Foundation,

for the **financial year from 1 January 2025 to 31 December 2025 .**

Responsibility of the management body for financial management

The proper financial management of the foundation with regard to the regularity of the Accounting and the economical and efficient use of funds in accordance with the The founding declaration is the responsibility of the foundation's board of directors, which must ensure that a The foundation's accounting system is in place in accordance with its requirements, and the financial situation is sound. the foundation's intentions are clearly and promptly apparent.

Responsibilities of the auditor and description of the type and scope of the audit

Our task is to make an assessment, based on our audit procedures, as to whether the financial statements are in order in all material respects and whether the resources are adequate.

The funds were used by the foundation in accordance with its founding declaration. Any identified deficiencies in financial management or Threats to the foundation's continued existence must be identified and addressed in our reporting. Unusual income or expenses, especially self-dealing transactions, require special attention.

We conducted our invoice audit in compliance with the legal regulations applicable in Austria. and professional principles for other examinations (KFS/PG 13). Afterwards, we to comply with our professional obligations, including regulations on independence, and to fulfill the mandate under To plan and implement in accordance with the principle of materiality in such a way that we achieve our be able to make an assessment with sufficient certainty.

The selection of audit procedures is at the discretion of the auditor. Consideration of his assessment of the risk of material misrepresentations occurring on Reasons for fraudulent acts or errors. This risk assessment takes into account... the auditor examines the internal control system, insofar as it is relevant to the foundation's accounting. The importance lies in being able to implement appropriate audit procedures, taking into account the framework conditions. to determine, but not to issue an audit opinion on the effectiveness of the foundation's internal controls to be submitted. The use of funds in accordance with the founding declaration is ensured when the funds to fulfill the foundation's purpose, in particular to finance the costs necessary for achieving that purpose. intended activities. The assessment of the economy or efficiency of the The foundation's board of directors is not subject to the audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to serve as a basis for our audit opinion.

The final audit or review of the annual financial statements, or the detection and Investigation of fraudulent acts, such as embezzlement or other acts of disloyalty and Administrative offenses are not subject to the audit.

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Examination result

Based on the findings of our audit, the accounting for the financial year from 1 January 2025 to 31 December 2025 is in all material respects regular and the use of the foundation's funds was in accordance with the founding declaration; no unusual income or expenses, especially self-dealing transactions, were found.

Vienna, March 3, 2026

extra auditing and tax consulting GmbH

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Mag. Werner Rieger-Wolf, PMBA
Auditor and Tax Advisor

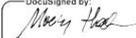
Side dishes

STOP Foundation Project

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Balance sheet as of December 31, 2025

ASSETS	December 31, 2025	December 31, 2024	LIABILITIES	December 31, 2025	December 31, 2024
	EUR	EUR		EUR	EUR
A. CURRENT ASSETS			A. EQUITY		
I. Balances with credit institutions	170,878.84	78,010.34	I. Foundation capital	8,139,256.81	6,709,256.81
B. DEPRECIATION ITEMS	<u>999.00</u>	<u>0.00</u>	II. Presentation of Results	<u>-7,985,478.97</u>	<u>-6,651,747.39</u>
				153,777.84	57,509.42
			B. PROVISIONS		
			1. other provisions	18,100.00	18,120.00
			C. OBLIGATIONS		
			1. Liabilities from deliveries and services	<u>0.00</u>	<u>2,380.92</u>
TOTAL ASSETS	<u>171,877.84</u>	<u>78,010.34</u>	TOTAL PASSIVES	<u>171,877.84</u>	<u>78,010.34</u>

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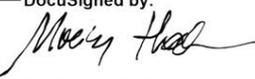
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Profit and loss statement

for the period from 1 January 2025 to 31 December 2025

	2025 EUR	2024 EUR
1. other operating income	100,312.00	0.00
2. other operating expenses	<u>1,432,222.85</u>	<u>6,557,490.34</u>
3. Subtotal from Z 1 to 2 (OPERATIONAL RESULT)	-1,331,910.85	-6,557,490.34
4. other interest and similar income	0.00	711.84
5. Interest and similar expenses	<u>1,820.73</u>	<u>0.00</u>
6. Subtotal from Z 4 to 5 (FINANCIAL RESULT)	<u>-1,820.73</u>	<u>711.84</u>
7. RESULT BEFORE TAXES (SUM OF Z 3 AND Z 6)	<u>-1,333,731.58</u>	<u>-6,556,778.50</u>
8. RESULT AFTER TAXES	<u>-1,333,731.58</u>	<u>-6,556,778.50</u>
9. ANNUAL DEFICIT	<u><u>-1,333,731.58</u></u>	<u><u>-6,556,778.50</u></u>

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Attachment
for the year-end closing as of December 31, 2025

General

The annual financial statements were prepared in accordance with the provisions of Sections 189 et seq. of the Austrian Commercial Code (UGB), taking into account the principles of proper accounting and the general principle of presenting a true and fair view of the company's assets, financial position and earnings.

The profit and loss statement was structured according to the total cost method.

The foundation was established on February 14, 2022, with the declaration of foundation, in accordance with the Federal Foundations and Funds Act 2015 (BStFG 2015). Registration in the Foundations and Funds Register took place on April 15, 2022.

The purpose of the foundation is nature and environmental protection, in particular counteracting the pollution of the seas and the environment by (plastic) waste.

In accordance with Section 20 Paragraph 6 of the Federal Tax Funding Act 2015, annual financial statements are prepared voluntarily for each financial year.

The foundation is considered a small foundation in the fiscal year.

Accounting and valuation methods

The principle of completeness was adhered to in accordance with legal regulations when preparing the annual financial statements.

The valuation of individual assets and liabilities was based on the principle of individual valuation and assumed the continuation of the business.

The principle of prudence was taken into account by only reporting profits realized on the balance sheet date. All identifiable risks and potential losses were considered to the extent required by law.

Expenses and revenues for the financial year were included in the financial statements regardless of when the corresponding payments were made.

Receivables and other assets

The receivables and other assets were valued at their nominal value.

Balances held at credit institutions

Foreign currency balances are valued using the exchange rate on the cut-off date.

Attachment

for the year-end closing as of December 31, 2025

Other provisions

In the other provisions, all relevant factors were taken into account in accordance with the principle of prudence. Balance sheet preparation includes identifiable risks and liabilities that are uncertain in amount or nature. with the amounts that, according to the best possible estimate, are necessary to fulfill the obligation All provisions have a maturity of less than one year.

Currency conversion

Foreign currency receivables were settled at the purchase price or the lower foreign exchange ask price. assessed on the balance sheet date.

Foreign currency liabilities were settled at the purchase price or the higher foreign exchange rate. valued as of the balance sheet date.

Price gains and losses related to the passing on of pass-through shares in Foreign currency (USD) amounts are reported as a net amount under item "5. other interest". and similar expenses" are shown in the profit and loss statement.

Explanations regarding the balance sheet

Equity statement

Equity developed as follows during the financial year.

The new additions represent subsequent foundations of Borealis AG.

	As of January 1, 2025 EUR	Access EUR	Departures as of December 31, 2025 EUR EUR	
Foundation capital	6,709,256.81	1,430,000.00	0.00	8,139,256.81
Results presentation	-6,651,747.39	0.00	-1,333,731.58	-7,985,478.97
	57,509.42	1,430,000.00	-1,333,731.58	153,777.84

Provisions

Composition and development of provisions:

	Status 01.01.2025 Use EUR EUR		resolution EUR	allocation EUR	Status December 31, 2025 EUR
other provisions					
Provisions for Consulting fees	18,120.00	17,808.00	312.00	18,100.00	18,100.00

Attachment
for the year-end closing as of December 31, 2025

Other Information

The company's bodies and employees

The foundation does not employ any staff.

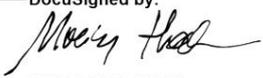
The following persons served as board members during the financial year:

<u>name</u>	<u>since</u>
Markus Horcher	14.02.2022
Benjamin James Dixon	14.02.2022

No advances or loans were granted to the board. Furthermore, no guarantees were provided. taken over.

Events after the balance sheet date

No significant events have occurred after the balance sheet date that could lead to a change in the assessment of the company's assets, financial position and earnings.

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Date, Foundation Board Member Markus Horcher

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Date, Foundation Board Member Benjamin James Dixon

Situation report

for the year-end closing as of December 31, 2025

General information

The Project STOP Foundation ("the Foundation") was established by Borealis AG in February 2022 in accordance with the The Federal Foundations and Funds Act 2015 (BStFG 2015) was established and incorporated into the Federal Constitution on April 15, 2022. Registered foundation. The foundation's headquarters are in Vienna.

The founder contributed an initial capital of EUR 100,000 to the foundation in 2022.

followed by further capital contributions of EUR 45,000 in 2023, totaling EUR 6,564,256.81

in 2024 and in the amount of EUR 1,430,000 in 2025. Additional financial resources needed to fulfill the foundation's purpose also come from third-party funders (both from the private sector and from public funds).

The foundation pursues directly and exclusively charitable purposes within the meaning of Sections 34 et seq.

Federal Tax Code (hereinafter "BAO") and is not profit-oriented. In addition to its

The foundation may pursue secondary purposes only to a subordinate extent – i.e., at most to the extent of its charitable purpose.

The extent of 10% of their activity – track.

Mr. Markus Horcher and Mr. Benjamin James Dixon have been appointed as members of the foundation's board of directors. Together with Ms. Dorothea Wiplinger, general secretary, they are responsible for the foundation's administration. The term of office for board members is three years.

TPA Mödling Steuerberatung GmbH & Co KG supports the foundation's board of directors with

Consulting services in the field of accounting and financial reporting from January 1, 2025. In accordance with Section 19 Paragraph 1 BStFG.

The founder appointed EXTRA Wirtschaftsprüfungs- & SteuerberatungsgmbH as the foundation's auditor. ordered.

STOP Foundation Project

Situation report

for the year-end closing as of December 31, 2025

Purpose of the foundation

The purpose of the foundation is not limited solely to the interests of the federal state of Vienna, as it in particular, he wants to carry out projects in developing and emerging countries. To this end,

To meet this challenge, financially viable, sustainable, and circular economy-oriented solutions are needed.

Waste management systems in which waste is valued and therefore collected, sorted and

The foundation aims to find an effective solution to this problem and to transform the currently inadequate linear systems in areas with high levels of environmental pollution into sustainable and more circular models.

This is to be achieved through:

- Establishment of a cost-effective and sustainable waste collection system,
- Development of a business model to convert waste into valuable raw materials for recycling to ensure economic sustainability,
- Providing free support and advice to local institutions,
- Knowledge transfer.

The foundation's purpose can be achieved through the following means:

- voluntary contributions (donations, gifts, subsidies, etc.),
- Income from asset management,
- Other income.

The foundation's activities will contribute to achieving the Sustainable Development Goals of the United Nations (abbreviated: "UN SDG") 3, 8, 9, 11, 12, 14 and 17.

Main activities in the reporting year

Following the handover of the programs in Munchar, Pasuruan and Jembrana and the start of the expansion to

The main activities planned for the Banyuwangi region in 2023 for 2025 were as follows:

- Providing access to waste collection systems for an additional 150,000 people in Cooperation with regional and local governments,
- Improving waste management by supporting the authorities in Banyuwangi in the Establishment of appropriate legal frameworks,
- Continuation of the development and strengthening of the institutions through training for staff of the Waste management,
- Expansion of awareness-raising activities for behavior change to other villages,
- Preparation for infrastructure expansion, including the completed planning, Approval process, feasibility study and groundbreaking ceremony for a waste sorting plant, and
- Increasing efficiency through digitalization by developing and implementing a

STOP Foundation Project

Situation report

for the year-end closing as of December 31, 2025

- Ethical risks such as corruption and bribery. These are addressed through strict financial controls and minimized by training the employees of Project STOP on ethical standards of behavior. In addition, in 2025 an anti-corruption and anti-bribery training course was held for all employees on site in Indonesia instead.

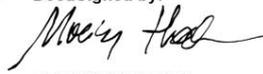
- Failure of the waste management system after handover to the local government. This will be clarified by the State responsibility through well-designed guidelines, a strong governance structure, and the Capacity building through training programs has been mitigated.

Improper maintenance of the systems can lead to safety problems and/or non-compliance. to operate sustainably. This is achieved through the introduction of standard operating procedures (SOPs) based on previous experience and the building of local capacities through effective training.

- Household participation rates. These were lower than planned in 2025. Accordingly Waste collection rates were also lower. These depend largely on the number of households participating in the voluntary waste management system. This is mitigated by comprehensive campaigns to change behavior in the affected villages.

Supplementary report

Up to the date of preparation of this management report, no significant events have occurred after the balance sheet date that have an impact on the assets, financial position or earnings of the foundation.

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Date, Foundation Board Member Markus Horcher

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Date, Foundation Board Member Benjamin James Dixon

General Terms and conditions for accounting and auditing professions (AAB 2018)

Provided by the board of the Chamber of Tax Advisors
and auditors:

Preamble and General Information

(1) For the purposes of these terms and conditions, an engagement means any contract concluded by a person authorized to practice a profession of public accountancy in the exercise of his or her duties as a public accountant. Services to be provided within this profession (both factual activities and the procurement or execution of legal transactions or legal acts, in each case within the framework of Sections 2 or 3 of the Austrian Economic Trusteeship Act 2017 (WTBG 2017)). The parties to the contract are hereinafter referred to as the "contractor" and the "client".

(2) These General Terms and Conditions for Auditing Professions These terms and conditions are divided into two parts: Part I applies to orders where the order placement is part of the client's business operations (entrepreneurs within the meaning of the Austrian Consumer Protection Act). For consumer transactions, the following apply: [The text abruptly ends here, so the translation stops as a declaration of intent or knowledge attributable to an authorized representative] 8.3.1979/BGBl No. 140 in the currently valid version) they apply insofar as Part II contains no deviating provisions for this.

(3) If any provision of this agreement is held to be invalid, it shall be replaced by a provision that is not valid, an effective one that comes as close as possible to the desired goal substitute.

PART I

1. Scope and execution of the order

(1) The scope of the contract is generally defined in the written contract agreement between the client and the contractor. If no written contract agreement is found, the scope of the contract shall be determined by the written contract agreement. In this regard, a detailed written order agreement applies. Doubt (2)-(4):

(2) When commissioned with tax advisory services, the advisory activity includes the following activities: a) Preparation of the annual tax returns for income tax or corporation tax as well as value added tax, based on the to be submitted to the client or (if agreed) by the client Contractors prepared annual financial statements and other statements and documents required for taxation. Unless expressly stated otherwise. Unless otherwise agreed, the statements required for taxation are and provide evidence from the client. b) Review of the notices regarding the declarations mentioned under a). c) Negotiations with the tax authorities in connection with the Declarations and notices mentioned under a) and b). d) Participation in tax audits and evaluation of the results of tax audits with regard to the taxes mentioned under a). e) Participation in appeal proceedings with regard to the taxes mentioned under a).

If the contractor receives a flat fee for ongoing tax advice, the activities listed under d) and e) must be billed separately in the absence of any other written agreements. honor.

(3) Insofar as the preparation of one or more annual tax returns is part of the engagement, this does not include the verification of any special accounting requirements or the examination of whether all applicable tax benefits, in particular those relating to value added tax, have been claimed, unless there is a demonstrable engagement for this.

(4) The obligation to provide other services pursuant to Sections 2 and 3 WTBG 2017 demonstrably requires a separate commission.

(5) Paragraphs (2) to (4) above shall not apply to expert activities.

(6) The Contractor shall have no obligations to perform, warn or inform beyond the scope of the contract.

(7) The Contractor is entitled to use suitable employees and other agents (subcontractors) to perform the contract, and also to be replaced by a qualified professional in the performance of the contract. For the purposes of these terms and conditions, "employees" means all persons who support the Contractor in its business activities on a regular or permanent basis, regardless of the type of legal relationship.

(8) The contractor shall exclusively observe Austrian law when performing its services; foreign law This will only be taken into account if there is an explicit written agreement.

(9) If the legal situation changes after the final written or oral professional opinion has been given, the contractor is not obliged to inform the client of the changes or any consequences arising therefrom. This also applies to self-contained parts of a contract.

(10) The client is obliged to ensure that the The data provided to him may be processed by the contractor within the scope of the service provision. In this regard, the client must comply in particular, but not exclusively, with the applicable legal provisions. Data protection and employment law regulations must be observed.

(11) If the contractor submits an application to an authority electronically If he agrees to do so, he acts – in the absence of an express agreement to the contrary – merely as a messenger and this does not constitute a submission to him or to anyone else as a declaration of intent or knowledge attributable to an authorized representative.

(12) The Client undertakes not to employ, during and for one year after the termination of the contractual relationship, any persons who are or were employees of the Contractor in its company or in any company under its authority.

to employ related companies, otherwise he is obligated to pay the contractor one year's salary of the transferred employee.

2. Client's duty to provide information; declaration of completeness

(1) The client shall ensure that the contractor also without his specific request, all documents necessary for the execution of the order by the agreed date and in the absence thereof such a document must be submitted in a suitable form in a timely manner and be reviewed by him. All processes and circumstances that may be relevant to the execution of the assignment will be disclosed. This also applies to documents, processes, and circumstances that only become apparent during the course of the work. the contractor's name will be made known.

(2) The contractor is entitled to use the information and documents provided to him by the client, in particular numerical data, as The contractor is obligated to review the documents accurately and completely and to use them as the basis for the contract. Without a separate written order, the contractor is not obligated to identify inaccuracies. This applies in particular to the accuracy and completeness of invoices. However, if the contractor does discover inaccuracies, they must inform the client. Financial criminal proceedings aim to protect the rights of the client.

(3) The client shall confirm to the contractor the completeness of the documents submitted and the information and declarations given. In the case of examinations, expert opinions and expert activities, in writing confirm.

(4) If significant risks have not been disclosed by the client in the preparation of annual accounts and other financial statements, the contractor shall bear these risks to that extent. No liability for damages will arise.

(5) Dates and schedules provided by the Contractor for the completion of the Contractor's products or parts thereof are best estimates and, unless otherwise agreed in writing, are not binding. The same applies to any fee estimates: these will be determined according to They are created to the best of our knowledge; however, they are always non-binding.

(6) The client shall provide the contractor with up-to-date contact details (especially delivery address). Until new contact details are provided, the contractor may rely on the validity of the contact details last provided by the client, in particular to make deliveries to the last provided address.

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3. Safeguarding independence

(1) The client is obliged to take all necessary precautions to prevent the independence of the contractor's employees from being jeopardized, and must itself prevent any threat to this independence. Refrain from doing so. This applies in particular to offers of employment and offers to undertake projects on one's own account.

(2) The contracting authority acknowledges that its necessary resources for this purpose personal data as well as the type and scope, including the service period, of the services agreed between the contractor and the client Achievements (both examination and non-examination achievements) for The purpose of checking for the existence of grounds for bias or exclusion and conflicts of interest in any network to which the contractor belongs, processes and relates The information may also be transmitted to the other members of this network abroad. For this purpose, the client releases the contractor from liability. the Data Protection Act and in accordance with Section 80 Paragraph 4 Item 2 WTBG 2017 expressly waives his duty of confidentiality. The client may The release from the obligation of confidentiality may be revoked at any time.

4. Reporting and Communication

(1) (Reporting by the Contractor) Unless otherwise agreed, a written report shall be submitted for inspections and assessments.

(2) (Communication to the Client) All information and statements relating to the contract, including reports (all statements of knowledge) by the Contractor, its employees, other agents or substitutes ("professional statements") are binding only if they are made in writing. Professional statements in electronic file formats, which are sent by fax or email or using

Communications made, transmitted, or confirmed using similar forms of electronic communication (capable of being stored and reproduced, and not oral, e.g., SMS but not telephone) are considered to be in writing; this applies exclusively to professional statements. The client bears the risk of professional statements being made by unauthorized persons and the risk of their transmission.

(3) (Communication to the Client) The Client hereby agrees that the Contractor may use electronic communication with the The client (e.g., via email) communicates with the data controller in unencrypted form. The client declares that they are aware of the risks associated with the use of electronic communication (in particular access, confidentiality, and alteration of messages during transmission). The contractor, its employees, other agents or substitutes are not liable for damages caused by the use of electronic means of communication.

(4) (Communication to the Contractor) The receipt and forwarding of information to the Contractor and his employees are when using telephone – especially in conjunction with automatic answering systems, fax, email and other forms Electronic communication – not always guaranteed. Orders and therefore important information is only considered by the contractor if Documents are deemed received when they have been physically received (not orally or electronically, or by telephone), unless receipt is expressly confirmed in a specific case. Automatic transmission and read receipts are not considered such express confirmations of receipt. This applies in particular to the transmission of official notices. and other information regarding deadlines. Critical and important communications must therefore be sent to the contractor by mail or courier. Handing documents to employees outside the office does not constitute delivery.

(5) (General) Unless otherwise specified in point 4(2), "in writing" means written form within the meaning of Section 886 of the Austrian Civil Code (ABGB) (signature requirement). An advanced electronic signature (Article 26 eIDAS Regulation, (EU) No. 910/2014) fulfills the requirement of written form within the meaning of Section 886 of the Austrian Civil Code (ABGB) (signature requirement), insofar as this is within the parties' discretion.

(6) (Promotional Information) The Contractor will regularly send the Client general tax and commercial law information electronically (e.g., by email). The Client acknowledges that they have the right to object to receiving direct marketing at any time.

5. Protection of the contractor's intellectual property

(1) The client is obliged to ensure that the Reports, expert opinions, organizational plans, drafts, drawings, calculations and the like prepared by the contractor for the purpose of the contract only for contract purposes (e.g., pursuant to Section 44 Paragraph 3 of the 1988 Income Tax Act). Furthermore, the disclosure of written or oral professional statements by the contractor to a third party requires [further information/approval].

Use of the contractor's written consent.

(2) The use of the contractor's written and oral professional statements for advertising purposes is prohibited; a violation The contractor is entitled to terminate all contracts without notice. Orders carried out by the client.

(3) The contractor retains the copyright to his work. The granting of permits for the use of the work remains subject to the written consent of the contractor.

6. Remedying defects

(1) The contractor is entitled and obligated to rectify any inaccuracies and defects subsequently discovered in his written and oral professional statements and is obligated to inform the client of this without delay. He is also entitled to

Third parties informed about the original professional statement must be notified of the change.

(2) The client is entitled to the free rectification of inaccuracies, provided that these are attributable to the contractor; This claim expires six months after the contractor has performed the service or – if no written professional statement is submitted – six months after the contractor's activity that is being objected to has ended.

(3) If attempts to remedy any defects fail, the client is entitled to a reduction in price. Insofar as further claims for damages exist, point 7 applies.

7. Liability

(1) All liability provisions apply to all disputes in connection with the contractual relationship, regardless of its origin Legal basis. The contractor is liable for damages in connection with the contractual relationship (including its termination) only if Intent and gross negligence. The applicability of Section 1298 Sentence 2. The Austrian Civil Code (ABGB) is excluded.

(2) In the case of gross negligence, the contractor's liability for damages shall not exceed ten times the minimum sum insured under the professional liability insurance pursuant to Section 11 of the Austrian Act on the Profession of Public Accountants and Trustees 2017 (WTBG 2017) as amended from time to time.

(3) The limitation of liability pursuant to point 7(2) applies to the individual incident. An individual incident encompasses all consequences of a breach of duty, regardless of whether damages occur in a or that arose in several consecutive years. This includes multiple instances of the same or similar error source. or omission as a single breach of duty, if the matters in question are related in a legal and economic sense. The damage must be related. A single instance of damage remains a single incident, even if it is based on multiple breaches of duty. Furthermore, except in cases of intentional damage, the contractor's liability for lost profits as well as incidental, consequential, incidental or similar damages is excluded.

(4) Any claim for damages must be made within six months after the claimant(s) have become aware of the damage, but no later than three years after the occurrence of the (Primary) damage after the event giving rise to the claim, in court can be asserted unless otherwise mandated by law. other limitation periods have been set.

(5) In the event that Section 275 of the Austrian Commercial Code (UGB) is applicable (as required by the facts of the case) Its liability standards also apply if several persons were involved in carrying out the order or if several were involved in compensation. Obligatory actions have been committed without regard to on whether other parties involved acted intentionally.

(6) In cases where a formal certification is issued, the limitation period shall commence no later than the date on which the certification is issued.

(7) If the activity is carried out with the involvement of a third party, e.g. a data processing company, the following shall apply upon notification The client's warranty and damage claims against third parties arising from or related to this, whether based on law or contract, are considered to be against assigned to the client. The contractor is liable, without prejudice to Point 4 (3), in this case only for fault in the selection of the third party.

(8) The contractor shall in any case not be liable to third parties. If third parties are affected by the contractor's work because of The client must expressly inform any person who comes into contact with the client, in whatever form, about this fact. Insofar as

If such a disclaimer of liability is not legally permissible or if the contractor has exceptionally assumed liability towards third parties, these limitations of liability shall apply subsidiarily to third parties as well. In any case, third parties may not assert claims that exceed any potential claim of the client. The maximum liability amount applies only once in total for all injured parties, including the client's own claims for damages, even if several persons (the client and a third party, or several third parties) have been injured; injured parties will be compensated according to their

The client's request for courtesy is satisfied. The client will notify the contractor, whose employees shall be held harmless and indemnified against all claims by third parties in connection with the disclosure of written as well as oral professional statements of the contractor to these third parties.

(9) Point 7 also applies to any liability claims of the client in the Connection with the contractual relationship with third parties (the contractor's agents and subcontractors) and the contractor's substitutes

Contractor's 8. Confidentiality, data protection

(1) The contractor is obliged pursuant to Section 80 of the WTBG 2017 to maintain confidentiality regarding all matters which become known to him in connection with his work for the client, unless the client releases him from this obligation of confidentiality or statutory disclosure obligations apply.

(2) Insofar as it is necessary for the pursuit of claims by the contractor (in particular claims for fees) or for the defense against claims If disclosure is necessary against the contractor (in particular claims for damages by the client or third parties against the contractor), the contractor is released from his professional duty of confidentiality.

(3) The contractor may not issue reports, expert opinions and other written documents Professional statements about the results of his work to third parties only with Hand over the client's consent, unless a There is a legal obligation to do so.

(4) The contractor is the data controller within the meaning of data protection law. the General Data Protection Regulation ("GDPR") applies to all personal data processed within the scope of this contract. The contractor is therefore authorized to process personal data entrusted to him within the scope of this contract. to be processed within the scope of the contract. Materials (paper and data carriers) provided to the contractor will generally be Upon completion of the relevant services, the documents shall be handed over to the client or to third parties designated by the client, or, if separately agreed, retained or destroyed by the contractor. The contractor is entitled to keep copies thereof. insofar as he uses these for the proper documentation of his services required, or legally required, or customary in the profession.

(5) If the contractor assists the client in fulfilling the obligations incumbent upon the client as the data controller In order to fulfill obligations towards affected parties, the contractor is entitled to invoice the client for the actual expenses incurred. The same applies to expenses incurred for providing information related to the contractual relationship, which is disclosed to third parties after the client has released the contractor from its duty of confidentiality.

9. Resignation and Termination ("Termination")

(1) The declaration of termination of an engagement must be made in writing. (See also point 4 (4) and (5)). The expiry of an existing power of attorney does not terminate the mandate.

(2) Unless otherwise agreed in writing or required by law If it is mandatory, the contracting parties can amend the contract Termination may occur at any time with immediate effect. The fee claim is determined according to point 11.

(3) A standing order (fixed-term or indefinite order concerning, even if not exclusively, the provision of repeated individual services, also with Lump sum payment) can, however, unless otherwise agreed in writing It is agreed that, without the existence of an important reason, the contract may only be terminated by giving three months' notice ("termination period") at the end of a calendar month.

(4) After a declaration of termination of a standing order – insofar as it is Unless otherwise specified below, only those individual works from Contractors still need to complete (remaining order status), whose Complete execution within the termination period is (in principle) possible, provided that this is communicated to the client in writing within one month of the start of the termination period, in accordance with point 4.

(2) will be announced. The remaining order status will be announced within to complete within the termination period, provided all necessary

Documents must be provided in a timely manner, unless there is an important reason that prevents this.

(5) If there were more than two similar, usually If the scope of work to be completed only once a year (e.g., annual financial statements, tax returns, etc.) is limited to the completion of any work exceeding two, then any work exceeding two will only be included in the remaining scope of work with the express consent of the client. The client must be explicitly informed of this in the notification pursuant to point 9 (4), if necessary.

10. Termination in case of default of acceptance and failure to cooperate on the part of the client and legal obstacles to performance.

(1) If the client defaults on accepting the service offered by the contractor or fails to provide the contractor with a service to him, the contractor shall be liable for damages arising from the performance of the contract. If the client fails to cooperate as required under point 2 or otherwise, the contractor is entitled to terminate the contract without notice. The same applies if the client refuses (even partial) execution of the contract.

The contractor may demand compensation that, in the contractor's reasonable opinion, does not comply with the law or accepted professional principles. His fee claims are governed by point 11. Default of acceptance and failure to cooperate on the part of the client also entitle the contractor to compensation for the additional expenses and damages incurred as a result, even if the contractor does not exercise his right to terminate the contract.

(2) In the case of contracts for bookkeeping, personnel administration or tax accounting, termination without notice by the contractor in accordance with point 10 (1) is permissible if the client demonstrably fails to comply with his obligation to cooperate pursuant to point 2 (1) on two occasions.

11. Fee claim

(1) If the execution of the contract is not carried out (e.g. due to withdrawal or termination), the contractor is nevertheless entitled to the agreed remuneration (fee) if he was ready to perform and the failure to do so was due to circumstances attributable to the client; mere contributory negligence on the part of the contractor is disregarded in this respect. has been prevented; in this case, the contractor does not need to allow credit for what he has achieved through other use of his and acquires or fails to acquire the labor of its employees.

(2) Upon termination of a standing order, the agreed fee shall be payable. for the remaining order status, provided it is completed or this is prevented for reasons attributable to the client (on Point 11 (1) is referred to). Agreed lump-sum fees must be prorated where applicable.

(3) If the client fails to provide cooperation necessary for the execution of the work, the contractor is also entitled to set a reasonable deadline for the client to remedy the failure, stating that after If the deadline expires without result, the contract is considered cancelled. Otherwise, the consequences of point 11 (1) shall apply.

(4) If the client fails to comply with the termination deadline pursuant to point 9 (3), or if the contractor terminates the contract pursuant to point 10 (2), the contractor shall retain the full right to payment for three months.

12. Fee

(1) Unless expressly agreed otherwise, reasonable remuneration is owed in any case in accordance with Sections 1004 and 1152 of the Austrian Civil Code (ABGB). The amount and type of the contractor's fee claim are determined by from the agreement reached between him and his client. Unless a different agreement has demonstrably been made, Payments from the client should always be applied to the oldest outstanding debt.

(2) The smallest chargeable unit of service shall be a quarter of an hour.

(3) Travel time will also be charged to the necessary extent.

(4) The review of files in the client's own office, which is necessary in nature and scope for the preparation of the contractor, may be charged separately.

(5) If, due to subsequently arising special circumstances or due to special demands by the client, a previously agreed remuneration proves to be insufficient, the contractor must inform the client accordingly and renegotiations must take place. to lead to the agreement of a reasonable fee (even in the case of insufficient flat fees).

(6) The contractor shall charge additional costs and VAT. Examples, but not an exhaustive list, are shown below (7) to (9):

(7) Chargeable incidental expenses also include documented or lump-sum cash outlays, travel expenses (for first-class rail journeys), per diems, mileage allowances, photocopying costs and similar incidental expenses.

(8) In the case of special liability insurance requirements, the relevant insurance premiums (including insurance tax) are included in the incidental costs.

(9) Furthermore, personnel and material expenses are also considered incidental costs to be considered for the preparation of reports, expert opinions, etc.

(10) For the execution of a contract whose joint performance has been assigned to several contractors, each contractor shall be entitled to a fee. He was charged the appropriate fee for his work.

(11) Unless otherwise agreed, fees and advance payments are due immediately upon written demand. Interest may be charged on payments made more than 14 days after the due date. In the case of business-to-business transactions, interest on arrears is governed by the provisions of Section 456, sentences 1 and 2, of the Austrian Commercial Code (UGB), fixed height.

(12) The limitation period is governed by Section 1486 of the Austrian Civil Code (ABGB) and begins at the end of the service or with subsequent invoicing within a reasonable timeframe.

(13) Objections to invoices may be lodged in writing with the contractor within 4 weeks of the invoice date. Otherwise, the invoice is considered accepted. The inclusion of an invoice in the books is, in any case, considered acceptance.

(14) The application of Section 934 of the Austrian Civil Code (ABGB) within the meaning of Section 351 of the Austrian Commercial Code (UGB), which waives the right to challenge a transaction on the grounds of a reduction exceeding half the contract value is waived for transactions between businesses.

(15) In the case of orders concerning the keeping of books, the performance of a flat fee has been agreed upon for personnel administration or tax accounting, then, in the absence of any other written agreement, representation activities in connection with taxes and to separately remunerate all types of contribution-related audits, including the conclusion of settlements regarding tax assessment or contribution bases, reporting, appeals, etc. Provided that unless otherwise agreed in writing, the fee is considered to be agreed for each contract year.

(16) The handling of specific individual issues in connection with the activities mentioned in point 12 (15), in particular findings. The question of whether compulsory insurance exists in principle is only determined on the basis of a specific order.

(17) The contractor may request appropriate advance payments and make its (continued) activity dependent on the payment of these advances. In the case of standing orders, the provision of further services may be delayed until for the payment of previous services (as well as any advances according to Sentence 1) may be refused. This applies analogously to the provision of partial services and open partial payment.

(18) A complaint regarding the work performed by the contractor shall not entitle the client to any other claim, except in the case of obvious substantial defects. partial withholding of the fees, other remuneration, cost reimbursements and advances (compensation) to which he is entitled under point 12.

(19) A set-off against claims of the contractor on remuneration according to point 12 is only possible with undisputed or legally binding evidence. The established claims are permissible.

13. Other

(1) In connection with point 12. (17) reference is made to the statutory right of retention (§ 471 ABGB, § 369 UGB); if the right of retention is exercised unlawfully, the contractor is generally liable in accordance with point 7, but in deviation from this only up to the amount of his outstanding claim.

(2) The client has no right to receive working papers prepared by the contractor in the course of fulfilling the contract and similar documents. In the case of order fulfillment using electronic accounting systems, the contractor is entitled to, according to Handover of all data created by the contractor in connection with the order, for which the client has a retention obligation,

in a structured, common and machine-readable format to the client or to the subsequent auditor, the data to delete. For the transfer of this data in a structured, common format and in machine-readable format, the contractor is entitled to a appropriate fee (point 12 applies accordingly). If, for specific reasons, the transfer of this data in a structured, common and machine-readable format is impossible or impractical, it may be provided as an alternative. The full document must be submitted. No payment will be made for this.

(3) The contractor shall, at the request and expense of the client, hand over all documents which he has obtained from the client in connection with his work. However, this does not apply to correspondence between the contractor and the client. The contractor is obligated to retain copies of documents to the client, including those in the client's original possession and those subject to retention requirements under the legal provisions applicable to the contractor for the prevention of money laundering. The contractor may make copies or photocopies of documents returned to the client. If these documents have already been sent to the client, the contractor is entitled to a reasonable fee (Section 12 applies accordingly).

(4) The client shall have the documents handed over to the contractor. Documents must be collected within 3 months of completion of the work. If documents handed over are not collected, the contractor may, after two verifiable requests to the client, demand that the documents be returned. to collect them, return them at the client's expense, and/or charge a reasonable fee (point 12 applies accordingly). Further storage can also be arranged by a third party at the client's expense. The contractor shall not be liable for any consequences arising from damage, loss, or destruction of the documents.

(5) The Contractor is entitled to offset outstanding fee claims with any deposit balances, clearing funds, trust funds or other liquid assets in his possession, even if expressly held in custody, provided that the Client had reason to expect a counterclaim from the Contractor.

(6) To secure an existing or future fee claim, the contractor is entitled to a tax credit or a to transfer other tax or contribution credits of the client to an escrow account. In this case, the client must be notified of the completed transfer. Afterwards, the secured amount can either be used in The fee will be collected either by agreement with the client or if the claim for payment is enforceable.

14. Applicable law, place of performance, place of jurisdiction

(1) The contract, its execution and any claims arising therefrom shall be governed exclusively by Austrian law, excluding any national conflict of laws rules.

(2) The place of performance shall be the place of the contractor's professional establishment.

(3) The place of jurisdiction is – unless otherwise agreed in writing – the court with subject-matter jurisdiction at the place of performance.

PART II

15. Supplementary provisions for consumer transactions

(1) For contracts between chartered accountants and consumers
The mandatory provisions of the Consumer Protection Act apply.

(2) The Contractor shall only be liable for intentional and grossly negligent breaches of the obligations undertaken.

(3) Instead of the limitation laid down in point 7(2), the following also applies in the case of gross negligence does not limit the contractor's liability for damages.

(4) Point 6(2) (time limit for claims for rectification of defects) and point 7(4) (assertion of claims for damages within a certain time limit) shall not apply.

(5) Right of withdrawal pursuant to Section 3 of the Consumer Protection Act:

If the consumer has not submitted his contractual declaration in the law firm's premises regularly used by the contractor, he may be advised by to withdraw from the contract or to withdraw from the contract. This withdrawal The right to withdraw can be declared until the conclusion of the contract or within one week thereafter; the period begins with the delivery of a document which at least states the name and address of the contractor as well as a notice regarding the right of withdrawal, addressed to the consumer, However, it will not start until the contract is concluded. The consumer does not have the right to withdraw from the contract.

1. if he himself initiated the business relationship with the contractor or his agent for the purpose of concluding this contract,

2. if no discussions precede the conclusion of the contract prior to this between the parties involved or their representatives

or 3. in contracts where the mutual obligations are immediately payable are to be provided if they are normally provided by contractors outside their law firm premises will be closed and the agreed fee of €15 will be charged. does not exceed.

For a withdrawal to be legally effective, it must be in writing. It is sufficient if the consumer returns a document containing their contractual declaration or that of the contractor to the contractor with a note indicating that the consumer rejects the formation or continuation of the contract. It is sufficient if the declaration is sent within one week.

If the consumer withdraws from the contract in accordance with Section 3 of the Consumer Protection Act (KSchG), Zug move

1. The contractor shall reimburse all services received, including statutory interest from the date of receipt, and shall reimburse the consumer for necessary and useful expenses incurred in relation to the goods. substitute,

2. The consumer pays the contractor the value of the services to compensate him, insofar as they are to his clear and predominant advantage.

According to § 4 para. 3 KSchG, claims for damages remain unaffected.

(6) Cost estimates pursuant to Section 5 of the Consumer Protection Act:

For the preparation of a cost estimate within the meaning of § 1170a ABGB The consumer is only required to pay a fee to the contractor if... He must pay if he has been previously informed of this payment obligation.

Is the contract based on a cost estimate from the contractor?
If a statement is made, its correctness is considered guaranteed unless the opposite is expressly stated.

(7) Rectification of defects: Point 6 is supplemented:

Is the contractor obligated under § 932 ABGB to perform his services? to improve or add missing information, he has this duty to Fulfillment takes place at the location where the goods were handed over. If it is practical for the consumer to receive the works and documents by mail from the contractor, the contractor may arrange for this shipment at their own risk. and incur costs.

(8) Place of jurisdiction: Instead of point 14 (3) the following applies:

If the consumer has his residence or habitual abode in the country If he is resident or employed in the country, he can file a lawsuit against

According to Sections 88, 89, 93 Paragraph 2 and 104 Paragraph 1 of the Jurisdiction Act (JN), the jurisdiction of a court can only be established in whose district the residence, habitual abode or place of employment is located.

(9) Contracts for recurring services:

(a) Contracts by which the contractor undertakes to perform works and If the consumer is obligated to make repeated payments and the contract is for an indefinite period or a period exceeding one year, the consumer may terminate the contract by giving two months' notice at the end of the first year, and subsequently at the end of each half-year period. Terminate for the year.

(b) If the totality of the services is an indivisible service by its nature, the scope and price of which are already determined at the time of conclusion of the contract, the first termination date may be extended until the end of the second The termination date can be postponed for the next year. In such contracts, the notice period can be extended to a maximum of six months.

(c) Requires the performance of a specific contract referred to in point (a). If the contractor incurs significant expenses and has informed the consumer of this no later than at the time of contract conclusion, then appropriate to the circumstances, from those mentioned in points a) and b). Different termination dates and notice periods may be agreed upon.

(d) A notice of termination by the consumer that is not given in due time will take effect at the next effective date after the expiry of the notice period. The termination date is effective.

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