EVENTS

General Terms and Conditions (T&Cs) for Seminars, Workshops and Other Events of Semitax GmbH

VERSION	AS OF	APPLIES TO
1.0	12/2025	Seminars · workshops · events

NOTE: This is an English translation provided for information purposes only. In the event of any discrepancy between the German and English versions, the German version shall prevail. The authoritative

German version is available at www.semitax.de/agb.

By registering, the following "General Terms of Participation" are accepted:

1 Registration

Registration for seminars, workshops and other events (hereinafter "events") must be submitted to Semitax GmbH in writing, electronically, by telephone or via the online registration form. If you register in good time, Semitax GmbH will confirm your registration in writing or electronically; in the case of short-notice registration, the invoice shall serve as confirmation of registration. Special admission or selection criteria for specific measures remain unaffected. If a registration cannot be accommodated, Semitax GmbH will notify the applicant in writing.

2 Payment Terms

The participation fee for paid events will be invoiced accordingly. The invoice amount is due no later than the date specified on the invoice. Payments must be made independently of any third-party services (e.g., the employment agency). Costs for learning materials, tests and examinations may be charged separately.

3 Right of Withdrawal

Consumers* within the meaning of Section 13 of the German Civil Code (BGB) who register via the internet are entitled to the statutory right of withdrawal as set out below. A consumer within the meaning of the law is any natural person who enters into a legal transaction for purposes that are predominantly neither commercial nor self-employed in nature.

Right of Withdrawal

NoticeYou have the right to withdraw from this contract within fourteen days without giving any reason. The withdrawal period commences on the day the contract is concluded.To exercise your right of withdrawal, you must notify us at:

Semitax GmbH

Im Löwental 60

45239 Essen

E-mail: widerruf@semitax.de by means of a clear declaration (e.g., a letter sent by post or an e-mail) of your decision to withdraw from this contract. You may use the enclosed model withdrawal form for this purpose, although this is not mandatory.Consequences of Withdrawal

If you withdraw from this contract, we will reimburse all payments received from you, including delivery costs (with the exception of additional costs arising from your choice of a type of delivery other than the least expensive standard delivery offered by us), without undue delay and no later than fourteen days from the date on which we receive notification of your withdrawal from this contract. We will use the same means of payment as you used for the original transaction, unless expressly agreed otherwise; in no event will you be charged any fees as a result of such reimbursement. If you have requested that the service commence during the withdrawal period, you shall pay us a reasonable amount corresponding to the proportion of services already provided up to the point at which you notify us of the exercise of your right of withdrawal in respect of this contract, compared to the total scope of the services provided for in the contract.Special Notes

Your right of withdrawal expires prematurely if the contract has been fully performed by both parties at your express request before you have exercised your right of withdrawal.End of Right of Withdrawal Notice

Model Withdrawal Form

(If you wish to withdraw from the contract, please complete and return this form.)

To

Semitax GmbH

Im Löwental 60

45239 Essen

E-mail: widerruf@semitax.de

I/We (*) hereby withdraw from the contract concluded by me/us (*) for the provision of the following service:

Ordered on _____

Name of consumer(s) _____

Address of consumer(s) _____

Signature of consumer(s) (only if submitted on paper)

Date(*) Delete as applicable.

4 Cancellation by Participant

In addition to the statutory provisions, the participant may withdraw from the contract by notifying Semitax GmbH in text form at least eight working days before the start of the event. The decisive factor is the receipt of the withdrawal declaration by Semitax GmbH. For cancellations received at a later date, a fee of 30% of the total amount is payable. This fee is waived if a substitute participant is nominated in accordance with the applicable selection criteria. If a cancellation is received on the day of the event, or if a registered participant fails to attend, the full fee is payable. If the registered participant is unable to attend due to sudden illness, they may withdraw free of charge, provided they notify Semitax GmbH by telephone before the start of the event and provide a medical certificate as proof of illness. The cancellation provisions do not affect the consumer's right of withdrawal under Section 3.

5 Termination

Where longer-term events (e.g., exam preparation courses) are divided into segments, the participant may terminate the contract with effect from the next semester. Notice of termination must be given to Semitax GmbH in text form at

least eight working days before the start of the next semester. The decisive factor is the receipt of the termination notice by Semitax GmbH. If the notice is not received in time, a fee of 30% of the total amount is payable. If a registered participant fails to attend, the full fee is payable. Non-attendance at individual sessions does not entitle the participant to a reduction of the invoice amount. The termination provisions do not affect the consumer's right of withdrawal under Section 3.

6 Cancellation, Non-Performance and Rescheduling of Events

The event may be cancelled by Semitax GmbH due to insufficient participant numbers to cover costs, due to the short-notice unavailability of the speaker without the possibility of engaging a substitute speaker, or due to force majeure. The participant will be notified without delay and any fees already paid will be refunded. Further claims are excluded. Semitax GmbH is entitled to change speakers or make adjustments to the schedule for good cause, e.g., illness of the speaker, to the extent that this is reasonable for the participant.

7 Exclusion from Participation

Semitax GmbH is entitled to exclude participants from further participation in special circumstances, e.g., in the event of default in payment (see Payment Terms section), disruption of the event or operational processes. In such cases, Semitax GmbH is entitled to payment of the full participation fee or the relevant semester or segment fee.

8 Online Seminars

Semitax GmbH uses Microsoft Teams as the software solution for conducting online seminars. A prerequisite for participation in a paid online seminar is that you enter the online room as a guest by providing your first and last name. Please note that we will otherwise be unable to identify you, and participation will not be possible in such cases. Information on how Microsoft Teams processes your personal data can be found at https://privacy.microsoft.com/en-us/privacystatementParticipants are obliged to protect their access credentials from unauthorised access. Only the participant is entitled to use the access credentials. Passing on access credentials to third parties is prohibited. The participant shall be liable for any failure to comply with this obligation. Should an online seminar be interrupted or discontinued due to a technical fault within the participant's sphere of responsibility, the participant shall have no right to a repeat of the session.

9 Liability

Semitax GmbH is liable only for damages caused intentionally or through gross negligence. Liability for breach of material contractual obligations is governed by statutory provisions; however, in such cases the claim for damages is limited to the typically foreseeable loss. Liability for damages to life, body and health remains unaffected. This also applies to mandatory liability under the German Product Liability Act.

10 Copyright

Working materials and computer software used are protected by copyright. Copying or distribution to third parties is only permitted with the prior consent of the copyright holder.

11 Audio, Photo and Video Recordings

Semitax GmbH is entitled to make or have made audio, photo and video recordings of speakers as well as event participants and their companions within the scope of the events — recordings that go beyond the mere documentation of a current event (right to one's own image) — and to reproduce, broadcast or otherwise use or have such recordings used in audio-visual media. Consent is hereby expressly given with no entitlement to remuneration.

12 Severability

Should any individual provisions of these terms and conditions be or become invalid, the validity of the remaining provisions shall remain unaffected.

13 Place of Jurisdiction

Where the participant is a merchant, a legal entity under public law or a special fund under public law, the place of jurisdiction shall be Essen.

14 Alternative Dispute Resolution for Consumers pursuant to Art. 14(1) of the

ODR Regulation and Section 36 VSBG:

The European Commission provides an online dispute resolution (ODR) platform, which can be found at: ec.europa.eu/consumers/odr. Consumers have the option of using this platform to resolve their disputes. We will not participate in dispute resolution proceedings before a consumer arbitration board within the meaning of the Consumer Dispute Resolution Act (VSBG) and are not obliged to do so.

*For ease of reading, these "General Terms of Participation" use the masculine form only; the feminine form is equally implied.