

Article I: General Provisions

1. Legal relations between Supplier and Purchaser in connection with supplies and/or services of the Supplier (hereinafter referred to as "Supplies") shall be solely governed by the present general conditions. The Supplier must expressly accept the terms and conditions of the purchaser so that these can develop any effects. The scope of delivery shall be determined by the congruent mutual written declarations.

2. The Supplier has the full industrial property rights and/or copyrights in its cost estimates, drawings and other documents (hereinafter referred to as "Documents"). A transfer to or making available the documents for third parties only is possible with the approval of the Supplier. If the order is not placed with the Supplier, then the documents must be returned immediately. Sentences 1 - 3 shall apply mutatis mutandis to the Purchaser's Documents, except the case that these may be made accessible to those third parties to whom the Supplier has rightfully subcontracted Supplies.

3. All incoming orders at the Supplier only become effective after the Supplier has confirmed the acceptance of the order to the Purchaser in written form.

4. As far as it is reasonable for the buyer, partial shipments are permitted.

5. The term „claim for damages“ used in the present general conditions also includes claims for indemnification for useless expenditure.

Article II: Prices, Terms of Payment, and Set-Off

1. Prices are ex works and excluding packaging; value added tax and import duties shall be added at the then applicable rate.

2. Unless otherwise agreed, the Purchaser shall pay the agreed remuneration and any additional costs such as travel and transportation as well as allowances, if the Supplier is responsible for assembly or erection.

3. Payments, the Purchaser has to make, shall be made free Supplier's paying office.

4. The Purchaser may set off only undisputed or nonappealable claims.

Article III: Extended Retention of Title

The following single and extended retention of title shall be agreed:

1. Items pertaining to the Supplies ("Retained Goods") shall remain the property of the Supplier until each and every claim the Supplier has against Purchaser on account of the business connection has been fulfilled. If so requested by the Purchaser, the Supplier shall release that part of its security interests that exceeds the value of all secured claims by more than 10 %. Upon release the Supplier reserves the right to choose between different security interests.

2. For the duration of the retention of title, the Purchaser may not pledge the Retained Goods or use them as security, and resale shall be possible only for resellers in the ordinary course of their business and only on condition that the reseller receives payment from its customer or makes the transfer of property to the customer dependent upon the customer fulfilling its obligation to effect payment.

3. If the Purchaser resells the retained goods, the Purchaser shall relinquish forthwith to the Supplier any future claims from the resale to its customers, together with all accessory rights – including any payment balance requests – without the requirement to issue any further declarations. If the Retained Goods are resold together with other items without a single price being agreed for the Retained Goods, the Purchaser shall relinquish to the Supplier that part of the total price requested that corresponds to the reserved goods price invoiced by the Supplier.

4. a) The Supplier allows the Purchaser to process the retained goods or to mix or to combine them with other items. The processing is done

for the Supplier. The resulting new item the Purchaser keeps for the Supplier with the due care of a proper businessman. The new item is as well retained goods.

b) The Supplier and Purchaser shall agree that if the Retained Goods are combined or mixed with other objects that do not belong to the Supplier, that the Supplier shall be awarded co-ownership in the new object at the proportionate amount which results from the ratio of the value of the combined or mixed Retained Goods to the value of the remaining goods at the date of performing any processing activities. The new item shall thus be deemed as Retained Goods.

c) Also for the new item, the provisions concerning the relinquishing of claims in accordance with No. 3 shall apply. The relinquishing, however, only applies up to the value of the amount corresponding to the value of processed, combined or mixed Retained Goods that were invoiced by the Supplier.

d) If the Purchaser combines Retained Goods with real estate or movable assets, then the Purchaser will also assign his claim which has been awarded to him as remuneration for such a combination - without the requirement to issue any further declarations - to the Supplier as a security with all accessory rights and in ratio to the value of the combined Retained Goods to the remaining combined goods at the time of combination.

5. Subject to revocation at any time, the Purchaser is authorized to collect assigned claims arising from the resale.

6. The Supplier is entitled to revoke the Purchaser's authorization for the collection of claims if one of the following reasons occurs:

(a) default in payment,

(b) suspension of payment,

(c) the petition to institute insolvency proceedings,

(d) the protest of bills,

(e) in the event that substantiated indications for an excessive indebtedness or imminent insolvency or

(f) other important and sound reasons. After prior warning – under observance of an adequate deadline - the Supplier, in addition, may disclose the assignment of securities, may utilize the assigned claims and may demand the Purchaser's disclosure of the assignment of security towards the customer.

7. The Purchaser is obliged to inform the Supplier without delay about any pledges, seizures or other alienation or act of intervention by third parties. Should an authorized interest be substantiated, the Purchaser shall provide the Supplier with the required information and the required documents in order to assert a claim of the Suppliers rights.

8. In the case of non-performance of contractual obligations by the Purchaser, especially with respect to default in payment, and after an unsuccessful expiry of an adequate time limit set to the Purchaser to make payment due, the Supplier shall be entitled to withdraw from the contract and to take back the Retained Goods; the legal provisions regarding the dispensability of setting a deadline remain unaffected therefrom. The Purchaser shall be obliged to surrender the Retained Goods. In the event that the Retained Goods are taken back or claimed or pledged by the Supplier, the contract cannot be terminated unless expressly stated by the Supplier.

Article IV: Time for Supplies; Delay

1. Assuming, all Documents to be furnished by the Purchaser, necessary permits and approvals are received in time and if agreed terms of payment and other obligations of the Purchaser are fulfilled, it can be expected by the Supplier to meet all times set. If these conditions are not fulfilled in time, times set shall be extended reasonably; if the Supplier is responsible for the delay this shall not apply.

2. The times are extended whenever any of the following causes occurs:

(a) force majeure, such as mobilization, war, terror attacks, rebellion, measures of labour dispute or similar events;

(b) virus attacks or other attacks on the Supplier's IT systems occurring despite protective measures were in place that complied with the principles of proper care;

(c) hindrances attributable to applicable national or international rules of foreign trade law or to other circumstances for which Supplier is not responsible; or

(d) the fact that Supplier does not receive its own supplies in due time or in due form.

3. Purchaser's claims for damages due to delayed Supplies as well as claims for damages in lieu of performance exceeding the limits specified in No. 3 above are excluded in all cases of delayed Supplies, even upon expiry of a time set to the Supplier to effect the Supplies. This shall not apply in cases of liability based on intent, gross negligence, or due to loss of life, bodily injury or damage to health. Rescission of the contract by the Purchaser based on statute is limited to cases where the Supplier is responsible for the delay. The above provisions do not imply a change in the burden of proof to the detriment of the Purchaser.

4. In case of delay the Purchase is obliged to declare to the Supplier within a reasonable period of time whether it, due to the delayed delivery, rescinds the contract or insists on the delivery of the supplies.

5. The Supplier is allowed to charge storage costs for each additional month of 0,5 % (maximum of all together 5 %) of the price of items of the supplies that delivery is, due to Purchaser's request, delayed by more than one month after notification of the readiness. The parties to the contract may prove that higher or, as the case may be, lower storage costs have been incurred.

Article V: Passing of Risk

1. Even where delivery has been agreed freight free, the risk shall pass to the Purchaser as follows:

(a) if assembly or erection are not included into the delivery, at the time when it is shipped or picked up by the carrier. Upon the Purchaser's request, the Supplier shall insure the delivery at the Purchaser's expense against the usual transport risks;

(b) if assembly or erection are included into the delivery, at the moment of receiving of supplies or, if so agreed, after a successful trial run.

2. If the Purchaser is responsible for a delay in dispatch, delivery, the start or performance of assembly or erection, the taking over in the Purchaser's own works, or the trial run or fails the Purchaser otherwise in acceptance of the Supplies, the risk also shall pass to the Purchaser.

Article VI: Assembly and Erection

Unless otherwise agreed in written form, the following provisions shall apply for assembly and erection:

1. Purchaser shall provide at its own expense and in due time:

(a) all earth and construction work and other ancillary work outside the Supplier's scope, including the necessary skilled and unskilled labour, construction materials and tools;

(b) the equipment and materials necessary for assembly and commissioning such as scaffolds, lifting equipment and other devices as well as fuels and lubricants;

(c) energy and water at the point of use including connections, heating and lighting;

(d) suitable dry and lockable rooms of sufficient size adjacent to the site for the storage of machine parts, apparatus, materials, tools, etc. and

adequate working and recreation rooms for the erection personnel, including sanitary facilities as are appropriate in the specific circumstances; furthermore, the Purchaser shall take all measures it would take for the protection of its own possessions to protect the possessions of the Supplier and of the erection personnel at the site;

(e) protective clothing and protective devices needed due to particular conditions prevailing on the specific site.

2. Before the erection work starts, the Purchaser shall unsolicited make available the following information:

(a) required structural data;

(b) location of concealed electric power, gas and water lines or of similar installations;

(c) hazard warnings and safety instructions.

3. To start the installation or erection as agreed and to carry it out without interruption, all the materials and equipment necessary for the work to start must be available and any preparatory work must have advanced to a degree that is required for the installation or erection work. Access roads and the site of assembly or erection must be level and clear.

4. The Purchaser shall bear the reasonable costs incurred for idle times and any additional travelling of the Supplier or the erection personnel, when the assembly, erection or commissioning is delayed due to circumstances for which the Supplier is not responsible.

5. The Purchaser shall attest following to the Supplier:

(a) the hours worked by the erection personnel at weekly intervals,

(b) immediately in written form the completion of assembly, erection or commissioning.

Article VII: Acceptance; Acceptance Delay

1. Unless agreed otherwise, the purchaser is bound to the immediate acceptance and preparation of the acceptance protocol after the delivery and service as well as our notification on readiness for acceptance, even if the purchaser identifies shortcomings during the acceptance test. If the purchaser does not approve the acceptance due to serious defects, the acceptance test can be repeated several times after improvement work. Without an acceptance our equipment cannot be put into operation because of actuarial reasons.

2. A possible acceptance is given if the purchaser puts our equipment into operation, if he uses manufactured products on our equipment, if the acceptance delays from reasons which we are not responsible for (in that case the acceptance is given seven calendar days after our notification on readiness for acceptance) or at latest three months after the delivery.

Article VIII: Defects as to Quality

The Supplier shall be liable for defects as to quality (hereinafter referred to as "Defects") as follows:

1. If parts or supplies show any defects, and exists the reason for the defect even before the time when risk passed, so they shall be, at the Supplier's discretion, repaired, replaced or provided again free of charge.

2. Claims for repair or replacement are subject to a statute of limitations of 12 months calculated from the start of the statutory statute of limitations; the same shall apply mutatis mutandis in the case of rescission and reduction. This shall not apply where longer periods are prescribed by law according to Sec. 438 para. 1 No. 2 (buildings and things used for a building), Sec. 479 para. 1 (right of recourse), and Sec. 634a para. 1 No. 2 (defects of a building) German Civil Code ("Bürgerliches Gesetzbuch"), in the case of intent, fraudulent concealment of the Defect or non-compliance with guaranteed characteristics. The legal provisions regarding suspension of the statute

of limitations and recommencement of limitation periods shall be unaffected.

3. The Purchaser shall give without undue delay notifications of defect in written form.

4. The Purchaser is allowed in the case of notification of a defect to withhold payments to an amount that is in a reasonable proportion to the defect. This right is reserved for the Purchaser only if the subject matter of the notification of the defect involved is justified and incontestable. The Purchaser has no right to withhold payments to the extent that its claim of a Defect is time-barred. In the case of an unjustified notification of defect the Supplier is allowed to demand reimbursement of its expenses by the Purchaser.

5. Within a reasonable period of time the Supplier shall be given the opportunity to repair or to replace the defective good.

6. Without any affects to any claims for damages according to No. 10, the Purchaser can reduce the remuneration or rescind the contract if the remedy fails.

7. There shall be no claims based on Defect in cases of insignificant deviations from the agreed quality, of only minor impairment of usability, of natural wear and tear, or damage arising after the passing of risk from faulty or negligent handling, excessive strain, unsuitable equipment, defective civil works, inappropriate foundation soil, or claims based on particular external influences not assumed under the contract, or from non-reproducible software errors. Claims based on defects attributable to improper modifications or repair work carried out by the Purchaser or third parties and the consequences thereof are likewise excluded.

8. The Purchaser shall have no claim with respect to expenses incurred in the course of supplementary performance, including costs of travel, transport, labour, and material, to the extent that expenses are increased because the subject matter of the Supplies has subsequently been brought to another location than the Purchaser's branch office, unless doing so complies with the normal use of the Supplies.

9. The Purchaser's right of recourse against the Supplier pursuant to Sec. 478 BGB is limited to cases where the Purchaser has not concluded an agreement with its customers exceeding the scope of the statutory provisions governing claims based on Defects. Moreover, No. 8 above shall apply mutatis mutandis to the scope of the right of recourse the Purchaser has against the Supplier pursuant to Sec. 478 para. 2 BGB.

10. The Purchaser is not entitled to a claim for damages due to defects. This shall not apply to the extent that a Defect has been fraudulently concealed, the guaranteed characteristics are not complied with, in the case of loss of life, bodily injury or damage to health, and/or intentionally or grossly negligent breach of contract on the part of the Supplier. A change in the burden of proof to the detriment of the Purchaser is not implied by the above provisions. Any other or additional claims of the Purchaser exceeding the claims provided for in this Article VII, based on a Defect, are excluded.

Article IX: Receiving Supplies

A refusal to receive Supplies due to minor defects by the customer is not permitted.

Article X: Exclusion of liability

1. Every use of the Suppliers product that is not on a contractual base, leads to an expiration of the liability of the Supplier.

2. Same applies in case of improper changes as well as improper and not regular service inspections according to the user's manual. Unless otherwise agreed, the Purchaser has to hire the Suppliers customer service, a service technician that was hired by the Supplier or a technician that is specialized in the same way For the regular inspection.

Article XI: Conditional Performance

1. The Performance of this contract is conditional upon that no hindrances applicable to national or international rules of foreign trade law or any embargos or other sanctions exist.

2. Any information and documents required for export, transport and import purposes must be provided by the customer.

Article XII: Industrial Property Rights and Copyrights; Defects in Title

1. Unless otherwise agreed, the Supplier shall provide the Supplies free from third parties' industrial property rights and copyrights (hereinafter referred to as "IPR") with respect to the country of the place of delivery only. If a third party asserts a justified claim against the Purchaser based on an infringement of an IPR by the Supplies made by the Supplier and used in conformity with the contract, the Supplier shall be liable to the Purchaser within the time period stipulated in Article VII No. 2 as follows:

(a) The Supplier shall choose whether to acquire, at its own expense, the right to use the IPR with respect to the Supplies concerned or whether to modify the Supplies such that the IPR no longer is infringed or replace them. The Purchaser is entitled to statutory rights of rescission or reduction if this would be impossible for the Supplier under reasonable conditions;

(b) The Supplier's liability to pay damages is governed by Article XII;

(c) The above obligations of the Supplier shall apply only if the Purchaser (i) immediately notifies the Supplier of any such claim asserted by the third party in written form, (ii) does not concede the existence of an infringement and (iii) leaves any protective measures and settlement negotiations to the Supplier's discretion. If the Purchaser stops using the Supplies in order to reduce the damage or for other good reason, it shall be obliged to point out to the third party that no acknowledgement of the alleged infringement may be inferred from the fact that the use has been discontinued.

2. If the Purchaser is responsible for the infringement of an IPR, so his claims are excluded.

3. Are infringements of an IPR caused by specific demands of the Purchaser, by a type of use not foreseeable by the Supplier or by the Supplies being modified by the Purchaser or being used together with products not provided by the Supplier, then all claims of the Purchaser are excluded.

4. In addition, with respect to claims by the Purchaser pursuant to No. 1 a) above, Article VII Nos. 4, 5, and 9 shall apply mutatis mutandis in the event of an infringement of an IPR.

5. Article VII shall apply mutatis mutandis where other defects in title occur.

6. Also excluded are any other claims of the Purchaser against the Supplier or its agents or any such claims exceeding the claims provided for in this Article XI, based on a defect in title.

Article XIII: Impossibility of Performance; Adaptation of Contract

1. The Purchaser is entitled to claim damages in the event of an impossible delivery if the Supplier is responsible for the impossibility. The Purchaser's claim for damages is, however, limited to an amount of 10 % of the value of the part of the Supplies which, owing to the impossibility, cannot be put to the intended use.

2. This limitation shall not apply in the case of liability based on the following:

(a) intent,

(b) gross negligence or

(c) loss of life, bodily injury or damage to health.

3. This does not imply a change in the burden of proof to the detriment of the Purchaser. The Purchaser's right to rescind the contract shall be unaffected.

4. Where events within the meaning of Article IV No. 2 (a) to (c) substantially change the economic importance or the contents of the Supplies or considerably affect the Supplier's business, the contract shall be adapted taking into account the principles of reasonableness and good faith. To the extent this is not justifiable for economic reasons, the Supplier shall have the right to rescind the contract. The same applies if required export permits are not granted or cannot be used. If the Supplier intends to exercise its right to rescind the contract, it shall notify the Purchaser thereof without undue delay after having realized the repercussions of the event; this shall also apply even where an extension of the delivery period has previously been agreed with the Purchaser.

Article XIV: Other Claims for Damages

1. Damage claims of the customer against the Supplier are, for whatever legal reason, especially for infringement of duties arising in connection with the contract or tort, excluded, unless it is regulated otherwise in these general conditions or in written form.

2. This does not apply if liability is based on:

(a) the German Product Liability Act ("Produkthaftungsgesetz");

(b) intent;

(c) gross negligence on the part of the owners, legal representatives or executives;

(d) fraud;

(e) failure to comply with a guarantee granted;

(f) negligent injury to life, limb or health; or

(g) negligent breach of a fundamental condition of contract.

3. Above provisions do not imply a change in the burden of proof to the detriment of the Purchaser.

XV: Software

1. The present terms and conditions apply for all contracts in which the Supplier gives the Purchaser usufructuary rights for softwareproducts.

2. Softwareproducts within the meaning of these general conditions are all Supplies connected to contracts between the Purchaser and the Supplier that are denoted as "Software".

3. The Supplier owns all copyrights on his produced software. He reserves the exclusive copyright as well as all other rights for himself.

4. The Purchaser only gets a right of use as follows. Property rights or exclusive rights of use the purchaser only gets if so agreed.

5. For all softwareproducts produced by another than the Supplier and content of the contract the terms of use of the original producer apply for this software.

6. Scale, duration and type of use are regulated as follows:

(a) The Supplier gives the Purchaser the non-exclusive and non-transferable but timely unlimited usufructuary right of the software.

(b) If not agreed otherwise in the contract the Purchaser gets a single usufructuary right. A numerous usufructuary right has to be agreed by contract. A numerous usufructuary right is the use of software for more than one system by the Purchaser.

(c) If not legitimated by the Supplier, the Purchaser is not allowed to make any copies of delivered software and other offered documentary. This also applies for security copies.

d) Without legitimation by the Supplier the Purchaser is not allowed to give software, documentaries or any copies of it to third parties.

e) The usufructuary right of software is given to the customer by handing over the program (on hard copies) and the user's manual (documentary) The appropriate way of installation is left to the Supplier.

f) Is the use of the softwareproduct, due to a loss of program data, disturbed or impossible before the termination of the contractually assured period of usage and is the Supplier responsible for that than the Supplier has to deliver the software again on own expenses. In this case the Supplier has the right to install the recent version of the software unless the Purchaser can prove that this would lead to unreasonable restrictions. For that the Purchaser has to pay the additional costs.

g) Instruction, advice and any similar services as well as support of the Purchaser for the use of the software are not included in the price for the software and have to be ordered and paid on their own.

h) The Purchaser gets the usufructuary right for the version of the software that is valid in the moment of concluding the contract or the initial installation. The Supplier is not obliged to do software maintenance unless no contract with separate payment is concluded.

7. The Supplier grants that the software at its installation is free of defects that reduce the value or the suitability for the use as it is written down in the contract. The Supplier points out that up to today's state of the art it is not possible to develop data processing programs which are absolutely free of defects, especially in the case that they are connected to other programs and systems. Subject to every usufructuary right contract is a program that can be used in the meaning of the contract. The Supplier grants not for mistakes in the choice of software, for any installations done by the Purchaser or for the interaction of the delivered software with other software and systems that are run by the purchaser and that are not delivered by the Supplier. Same applies if the Supplier has had talks with the Purchaser before the placement of the order.

8. In all cases the Purchaser breaches these conditions or is delayed for payments for the usufructuary right, the service or any other use of the software the Supplier has the right to forbid any further use of the software without any fixing of a time limit. The Supplier has to inform the Purchaser about this by letter.

XVI. Technical Customer Service

1. Acceptance of an order as well as all resulting supplies base exclusively on this Art. XV and for single orders as far as these are relevant for all supplies as in No. 2. Agreements in person or by telephone are not effective until they are agreed of the Supplier in written form. Servicerequests by the Purchaser have to be done in written form or by fax with detailed information on the order number.

2. Following conditions apply for installation, assembly and erection, repair and service tasks that are not in the plant of the Supplier and are done by the technical customer service. They apply for the home country as well as foreign countries.

3. The technical customer service of the Supplier is available from Monday to Thursday from 8 am to 5 pm, on Friday from 8 am to 3 pm.

4. All costs, resulting out of the dispatch of the technical customer service are charged to the Purchaser. The settlement will be based on the arisen costs according to the rates specified in the appendix:

a) Travelling costs for a return journey by car according to the rates specified in the attachment, by train (2nd class) or airplane (economy class) basing on the arisen costs;

b) Preparation und travelling costs according to the rates specified in the appendix;

- c) Expenses for every started day according to the rates specified in the appendix;
- d) Costs for accommodation in a single room in a mid-range hotel basing on the arisen costs;
- e) Transport insurance for luggage and tools, if the volume of parts to be transported is in a normal range, basing on arisen costs;
- f) Labour hour costs according to the rates specified in the appendix;

would be unreasonably onerous for one of the parties to be obligated to continue the contract.

In addition may come: customs duties may come, cost of procurement or import of identity papers or stays at border crossings in connection with the import or export of equipment to be installed, spare or replacement parts. The settlement of these costs will be based on actual expenses or using the rates specified in the appendix. The Supplier chooses the appropriate mean of transport.

5. In case the to be repaired unit no longer meets the warranty conditions of Article VII No. 2 the settlement of labour hours will be subject to the rates specified in the appendix. The hourly rates are based on working and waiting times. In principle at least two hours per requirement and service technician will be charged.

6. For installed spare parts the project's spare parts price list is valid.

7. If necessary, an overhaul of single systems will be done at the repairing station of the Supplier. The delivery has to be freight free station and in an appropriate packaging that can be used again for the return delivery. Labour hours at the repairing station will be charged according the hourly rates specified in appendix f). The return delivery to the Purchaser will be freight unfree.

8. The Purchaser has to certify the service technicians of the Supplier the labour, travelling and waiting times as well as the service itself on the given evidence papers.

If the Purchaser refuses unfounded the certificate, or is it, out of other reasons, for the service technicians impossible to get the certification, the settlement still will be done according to the evidence papers provided by the service technicians. The Settlement usually will be after the work is completed. No matter of that fact during long-term works the Supplier has the right to charge for work that has been done so far. Invoices are payable immediately without deduction,

9. The service staff of the Supplier must do the installation of parts as well as repair and change works of devices and systems that were not delivered by the Supplier or its distributor for the customer only with permission. If permission is given the Supplier does these works on risk and responsibility of the Purchaser without the guarantee of his hand.

10. The Supplier eliminates all gross negligent or culpably caused damages by himself or his vicarious aid on repaired items up to a maximum of 25.000,00 €. All other claims of the Purchaser against the Supplier or his vicarious aid, in particular claims for compensation of consequential damages, on whatever legal basis are excluded, except in cases of intent or gross negligence where mandatory liability is relevant.

Article XVII: Venue and Applicable law

1. If the Purchaser is a businessman, sole venue for all disputes arising directly or indirectly out of the contract shall be the Supplier's place of business. However, the Supplier may also bring an action at the Purchaser's place of business.

2. This contract and its interpretation shall be governed by German law, to the exclusion of the United Nations Convention on contracts for the International Sale of Goods (CISG).

Article XVIII: Severability Clause

Even in the event that any provision of this agreement is legally invalid, the other provisions of this contract remain valid. This shall not apply if it



Appendix: Individual cost rates in accordance to Art. XV No. 4

a) Travelling costs

Car: 0,57 €/ km. Travelling costs arise per used car.

Train: Basing on arisen costs, 2. class. Train travelling costs arise per service technician.

Airplane: Basing on arisen costs, Economy-Class. Airplane travelling costs arise per service technician. If the expected flight time is more than 8 hours the Supplier has the right to book a flight in business class at the expenses of the Purchaser.

b) Accomodation costs

Accommodation costs will be charged based on the valid German regulations regarding expenses rates and accommodation costs (BMF-Schreiben, see on www.bundesfinanzministerium.de). If the arisen costs are higher they will be charged instead.

c) Preparation, waiting and travelling time costs

Preparation, waiting and travelling time costs will be charged for all service groups with 87,25 €/ hour.

d) Expenses rates

The Supplier charges expenses rates for every started day and employee. A list with detailed expenses rates for every country you find attached to these general conditions.

Austria	54,00 €
Australia	102,00 €
Bangladesh	45,00 €
Belarus	30,00 €
Belgium	63,00 €
Brazil	85,50 €
Bulgaria	33,00 €
Canada	75,00 €
- Toronto	92,50 €
PR China	75,00 €
- Hong Kong	111,00 €
- Beijing	69,00 €
- Shanghai	75,00 €
Czech Republic	52,00 €
France	79,50 €
- Paris	87,00 €
Germany	36,00 €
Great Britain	67,50 €
- London	93,00 €
Hungary	33,00 €
India	61,50 €
- Delhi	75,00 €
- Mumbai	48,00 €
Indonesia	57,00 €
Israel	84,00 €
Italy	78,00 €
Japan	99,00 €
Kuwait	63,00 €
Latvia	45,00 €
Lithuania	36,00 €
Luxemburg	70,50 €
Malaysia	51,00 €
Mexico	61,50 €
Netherlands	69,00 €
Nigeria	94,50 €

Norway	120,00 €
Peru	45,00 €
Philippines	45,00 €
Poland	45,00 €
Portugal	54,00 €
Romania	48,00 €
Russia	36,00 €
- Moscow	45,00 €
Saudi-Arabia	72,00 €
Singapur	80,00 €
South Africa	44,00 €
Spain	62,00 €
Sweden	75,00 €
Switzerland	96,00 €
South Korea	87,00 €
Thailand	48,00 €
Turkey	63,00 €
UAE	67,50 €
Ukraine	48,00 €
USA	96,00 €
- Chicago	81,00 €
- Los Angeles	84,00 €
- New York	87,00 €
Venezuela	70,50 €
Vietnam	57,00 €

e) Working time costs

Pre- and Post-processing:	87,25 €/ hour
Travelling time cost:	87,25 €/ hour
Normal working time technician:	98,50 €/ hour
Normal working time engineer / group leader:	115,50 €/ hour
Overtime bonus 8. – 10. Hour:	25% / hour
Overtime bonus for more than ten hours:	50% / hour
Surcharge for work on Saturday:	50% / hour
Surcharge for work on Sunday and holidays:	100% / hour
Surcharge for work outside normal working time:	25% / hour

(Normal working time Mon – Thu from 7:00 am – 6:00 pm, Fri from 7:00 am – 3 pm)

All the above cost rates are valid from 07.11.2012 up to further notice.

