

General Terms and Conditions

1. Scope of the order

We operate as a consulting and fiduciary company. We receive mandates from our clients, which we process in accordance with Art. 394ff of the Swiss Code of Obligations, unless other legal regulations apply (e.g. auditor mandates) or other written agreements have been made.

These provisions regulate the following types of mandate in particular, which may generally be one-off or recurring mandates:

- General business and tax consulting services
- Succession planning for private individuals or companies
- Tax advice for individuals or legal entities
- Accounting mandates (incl. VAT accounting, interim financial statements, reporting)
- Annual financial statement mandates
- Payroll processing mandates
- Tax mandates (completing tax returns, checking tax assessments and invoices, objection procedures, etc.)
- Family office with various additional services (such as payment transactions, running errands, etc.)
- Pension and executor mandates (whereby further legal requirements must be complied with)
- Preparation of reports, company valuations, studies, etc.

2. Placing of order

Orders may be placed verbally or in writing. Orders in connection with independent reports and forensic expert opinions are always confirmed in writing.

Once a client relationship has been established, it is customary for orders to be accepted without written confirmation. In this case, the previously applied order conditions apply, whereby the hourly rates may change in line with the development of the employees or inflation.

3. Deadlines

Deadlines are to be understood as general targets. As the services are usually provided in connection with the client or third parties, we are dependent on the collaboration of the other party. A binding deadline must be agreed as such in writing and defined as such.

4. E-mail communication and data transfer

Data transfer by e-mail is the usual method these days - even for confidential or particularly sensitive data. Unless otherwise agreed, we may receive and send all data by e-mail. If the recipient replies to an e-mail, the e-mail is deemed to be a written communication.

The transmission of data by e-mail carries the risk that it may be altered, manipulated, intercepted, published, deleted or otherwise misused. We work together with a certified IT company that keeps our facilities up to date and takes technical measures to protect us from data misuse. We cannot be held liable for any transmission errors.

With the Aktenbox, we provide a Swiss cloud solution. This allows confidential data to be transferred and stored more securely. The dropbox can also be used to generally process data with the client.

5. Data security and data protection

We are committed to maintaining confidentiality about the order and all information. Agira employees are instructed on how to handle customer data. We process the data of our clients and business partners in accordance with the data protection regulations of Switzerland (Data Protection Act, DSG) and the EU (EU-DSGVO in accordance with Art. 6 Par. 1 lit. b. DSGVO).

You can find our privacy policy on our homepage www.agira.ch. By working with us, you also accept our privacy policy and how we handle data.

Within the scope of individual forms of order, it is part of the usual tasks to request data from third parties or to forward data to third parties, e.g. delivery of salary statements to employees, salary notification to the Swiss Social Security authorities (AHV), delivery of various detailed documents from the accounting department to the tax authorities, etc. By giving us the respective orders, the client also authorizes us to carry out such actions.

If we use the ERP software Bexio for the client, the client acknowledges the associated disclosing of data to Swiss Mobiliar.

Unless otherwise agreed in writing, the client is responsible for ensuring that he/she complies with the legal requirements for the safekeeping of data for private or business purposes or that he/she retains evidence documents for future tax cases (e.g. real estate tax costs). If we are engaged for the data storage of private or business documents, this must be agreed in writing.

6. Rights of use

Agira AG is exclusively entitled to all rights such as intellectual property rights to the documents and work resulting from the processing of the order by Agira AG as well as to the know-how developed or applied in the process. Any deviating regulations must be agreed in writing.

The disclosure of work results to third parties is only permitted with the written consent of Agira AG.

7. Liability

We are liable for grossly negligent breaches of our obligations. To the extent permitted by law, liability for grossly negligent breaches of our obligations shall be limited to twice the fee for the individual order. We shall not be liable for minor negligence.

The damage and the breach of obligation must be reported to the company in writing immediately after discovery.

8. Fees and hourly rates

In general, we charge our services by the hour. The hourly rates are based on the following categories (plus VAT):

Experienced experts (auditors, fiduciary experts, tax experts)	CHF	220 - 300
Younger experts	CHF	180 - 240
Fiduciaries with a professional certificate, business studies with experience	CHF	140 - 190
Clerks with at least 4 years of professional experience	CHF	120 - 160
Clerks	CHF	90 - 130

The costs for IT, secretarial services, copies, postage, invoicing and archiving generally amount to 2-5% of the order volume and are not included in the above rates. They are charged additionally at a flat rate.

If flat rates are agreed, these must be specified in writing. A differentiation is made as follows:

- Effective lump sum: A fixed amount is charged, regardless of how high the costs are; only possible if services can be clearly defined;
- Cost umbrella: A cost umbrella is agreed for the clearly definable services.
- Project or mandate cost estimate: As a standard rule, we offer a project or mandate cost estimate based on experience values, as the services often cannot be clearly defined because the scope of the service or the data quality obtained is unknown. We try to keep to these costs. However, the client must accept deviations from the quoted costs, especially if the services are extended or if data procurement becomes more complex. We are committed to drawing the client's attention to additional costs at an early stage. Additional expenses that are not included in the estimate will be charged separately at the current hourly rates.

As a standard rule, we offer our services exclusive of VAT. If the recipient of the service is in Switzerland, Swiss VAT is also charged (currently 7.7 %). We reserve the right to pass on any additional tax charges to the client at any time.

Travel costs and meal expenses, if our work assignment does not take place on our business premises or in home office, will be charged additionally. The following prices apply:

- Lunch	CHF	30.00
- Per driven kilometer	CHF	1.00
- Other expenses, public transportation 1st class (in CH half-fare)		effektiv

9. Invoicing and payment

We generally invoice our costs after the work has been completed. In the case of larger orders or orders lasting longer than three months, we issue interim invoices. Our invoices are payable within 30 days to the specified bank account, if possible by means of a QR payment slip.

10. Termination of an order / cooperation

An order may be terminated in writing by either party at any time with immediate effect or at the end of a specified date.

If the termination is untimely, the terminating party is obligated to compensate the other party for the resulting damages and to pay the corresponding hourly expenses.

The client shall pay the costs incurred up to the date of termination on the basis of the actual hours worked.

If the client wishes to receive documents as part of the termination, he/she must bear the associated costs.

11. final clauses

All modifications to these GTCs must be made in writing.

With the publication of the GTCs by Agira AG or the placing of the order, the GTCs are considered accepted and cannot be subsequently amended unilaterally by the client.

If a client does not wish to accept individual terms of this agreement, he/she may notify Agira AG in writing when placing the order. The parties shall then negotiate the GTCs and the placing of the order.

Should a term or part of a term in this agreement be declared void, illegal or ineffective, this shall not affect the other terms. The other terms shall remain binding and shall apply. The invalid term shall be replaced by a term that comes as close as possible to the economic intention of the contracting parties.

The GTCs are subject to Swiss law. Unless otherwise agreed in writing, the place of jurisdiction for all disputes arising from the contractual relationship is the responsible court in Lucerne.

Agira AG
Beratung & Treuhand

Lucerne, 23.10.2023 / ahe