

These General Terms and Conditions (hereinafter "this Agreement") are between LucaNet (North America) LLC, a Delaware limited liability company (hereinafter „LucaNet“) and the customer listed on the attached Offer Sheet (hereinafter "the Customer"). This Agreement applies to all software and services ordered in a signed Offer Sheet by the Customer. Deviating, conflicting or additional terms will not apply unless LucaNet and the Customer enter into a written amendment to this Agreement containing such terms.

## 1 Software License

The licensing of Software occurs in accordance with the following provisions.

### 1.1 Delivery and License Subject Matter

LucaNet will deliver to the Customer the software components specified in Sec. 1 of the Offer Sheet in object code format and including the documentation electronically accessible in the software (together also referred to as „Software“) as well as the relevant license activation files in each case. The Software may include the ETL Converter if specified on the Offer Sheet. The delivery of the software takes place by the Customer downloading the Software from the website [www.lucanet.com](http://www.lucanet.com). LucaNet will send the Customer the license activation files by e-mail.

### 1.2 License Grant and Restrictions

1. Subject to the Customer's continuing compliance with the terms of this Agreement (including payment of all fees), LucaNet hereby grants to the Customer a non-exclusive, perpetual non-sublicensable, non-transferrable right to install and use the Software specified in Sec. 1 of the Offer Sheet for its internal business purposes (except as set forth in the Offer Sheet). If the Customer purchases a license described as a „Consulting License“ in the Offer Sheet, the Customer may only use the Software for the provision of consulting services to third parties and not use the Software for internal business purposes. The permitted use in this paragraph includes loading the Software in the working memory and the use by the Customer only in accordance with the provisions of this Agreement.
2. The Software consists of a server component and a client component. The Customer may only install the server component on the number of servers stated on the Offer Sheet. If the Customer would like to install the server component on additional servers, then the Customer may purchase additional licenses. Further, the Customer may install the Software only for the number of named natural persons shown in the Offer Sheet (hereinafter „Users“) (Client Access License — „CAL“). The installation for Users takes place through the user management of the Software. The Users only have the limited user rights specified in the Offer Sheet (e.g. read or write permissions).
3. The Customer may employ the Software only for the purpose of processing its internal business matters. In addition, the Customer may also employ the Software for processing internal business matters for the Affiliates listed in the Offer Sheet. The Customer in that case has the right to install software for Users of the Affiliates stated in the Offer Sheet as long as the total number of Users does not exceed the number of persons listed in the Offer Sheet. „Affiliates“ means an entity controlled by or under common control with Customer. For the purposes of this Agreement, „control“ means the direct or indirect ownership of 50% or more of the shares, if a corporation, or equity, or ownership interest if a partnership or other entity, in each case entitled to vote for the appointment of directors, managers, or officers, as applicable, for so long as such control subsists or equivalent power to exercise control over the management of the affiliated entity remains in force.  
  
The number of accounting areas provided to the Customer in the Software will correspond to the number of licensed companies set forth in the Offer Sheet.
4. As between LucaNet and the Customer, LucaNet or its licensors own and reserve all right, title and interest in and to the Software, other than the rights explicitly granted to Customer to use the Software in accordance with this Agreement. No title to or ownership of any proprietary rights related to the Software is transferred to the Customer pursuant to this Agreement. All rights not explicitly granted to the Customer are reserved by LucaNet. Any Software is licensed, not sold.

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5. The Customer may not lease the Software or sub-license it in any other manner, pass it on to a third party by wire or wireless or make it accessible to third parties or provide it to third parties (e.g., by way of application service providing or as software as a service). The assignment of user rights to third parties requires the prior written consent of LucaNet, which will not refuse this consent inequitably.
  6. Customer will not and will not encourage or assist any third party to:
    - (a) re-engineer, disassemble or decompile the Software;
    - (b) alter any protection notices of any kind contained in the Software
    - (c) modify, alter, tamper with, repair or otherwise create derivative works of any Software
    - (d) use the Software in any manner or for any purpose other than as expressly permitted by this Agreement
    - (e) remove serial numbers or other program identification marks from the Software
    - (f) use the Software in a way intended to improperly avoid incurring fees
  7. The Customer will delete the Software stored on any machine-readable data carrier or data processing appliances prior to their destruction, sale, or passing on in any other manner. The Customer is liable for all losses incurred by LucaNet or its suppliers due to non-compliance with this obligation.
  8. In the event that this Agreement terminates, irrespective of the legal ground therefore, all rights revert to LucaNet without further assignment.
  9. At the request of LucaNet, the Customer shall enable LucaNet to check that the software is being used correctly; in particular whether the Customer is using the program within the scope of the licenses purchased by the Customer in terms of quality and quantity. For this purpose, the Customer shall provide LucaNet with information, grant insight of relevant documents as well as allow the hardware and software environment used to be checked. LucaNet is allowed to carry out the check online itself. On the Customer's premises, LucaNet is allowed to carry out the necessary checks itself during its regular business hours, or may have this undertaken by third parties which have been obliged to uphold confidentiality. LucaNet shall make sure that the commercial operations of the Customer are disrupted to the minimum extent possible by its activities on the premises.

## 1.3 Fees

The fees for the Software are listed in the Offer Sheet and are due within twenty (20) calendar days of the date the invoice is issued by LucaNet.

## 1.4 Warranties

1. LucaNet warrants that the Software will work materially in accordance with the documentation supplied by LucaNet relating to the Software for a period of one year from the receipt of the license activation file by the Customer.
2. LucaNet's sole obligation and the Customer's sole remedy for a breach of the warranty in Section 1.4.1 is set forth in this paragraph. LucaNet is, in the case of material failure of the Software to work in accordance with the documentation, firstly entitled to provide an improvement i.e. at its own discretion to remedy the defect (repair), or replacement. In the course of replacement, the Customer will accept any new version of the Software. The Customer must, with regard to a defect, accept at least three efforts at repair. LucaNet is entitled to perform the repair in the premises of the Customer. LucaNet also satisfies its obligation to repair by providing updates which include an automated installation routine or by showing the Customer reasonable circumvention possibilities in order to avoid the effects of the defect.

## 1.5 LucaNet.ETL

1. The expense for the implementation of interfaces for extraction, transformation and loading of data from previous systems (hereinafter „ETL Converter“) and training at the Customer's location will be invoiced separately. The provisions regarding the grant of rights (1.2 above) also apply to ETL Converters developed by LucaNet.

2. If an ETL Converter is developed at the request of the Customer, the Customer is also liable, apart from the agreed consideration for the development of the ETL Converter, for expenses, travelling expenses and other outlay to third parties incurred in the course of the development.

## 1.6 Hardware Requirements

The Customer is responsible for providing adequate computer and network capacity for the intended use of the Software. Info sheets prepared by LucaNet about the requirements for the Software are of only an informative character and provide only rough indications for the sizing of the hardware.

## 2 Support Services of LucaNet

### 2.1 Provision of Services

The Customer can request additional support services from LucaNet (e.g. consultation, training and/or custom services). These services are charged in accordance with the time actually spent. In case the Offer Sheet does not contain any daily or hourly rates, the general prices of LucaNet at the relevant time apply.

### 2.2 Cooperation of the Customer

The Customer will cooperate to the best of its ability with LucaNet in the provision of support services. In particular, the Customer will provide LucaNet with complete and correct relevant information. This includes, in particular, historical data, the relevant annual or group accounts and other relevant information for the preparation of annual and group accounts. This also includes all relevant data for the creation of the desired ETL processes.

### 2.3 Rates

1. The rates for the support services of LucaNet are shown in the relevant Offer Sheet.
2. The Customer has the right to cancel services (training, consulting, etc.) ordered at any time. In the case of cancellation up to six working days prior to the beginning of the first intended date of the services, 50% of the total fees for the training will be charged. In the case of cancellation up to three days prior to the beginning of the first date for the services, 100% of the total fees for the training will be charged.

## 3 Maintenance and Support

If the Customer has ordered the **Maintenance and Support** service package, the following provisions apply.

### 3.1 Scope of Services

1. Under the **Maintenance and Support** service package, LucaNet will work to remedy errors and provide the Customer with new versions of the Software (minor and major releases) when made generally available to customers. New versions of the Software will be provided exclusively electronically. The Customer will install and use the most up-to-date version of the Software. Software maintenance will be provided only for the most up-to-date version of the Software licensed to the Customer. The Customer can terminate the **Maintenance and Support** service package only as a whole. Partial terminations are not allowed.
2. In addition, LucaNet provides the Customer with a telephone support for technical and application-specific questions from Monday to Friday (excluding national public holidays) from 9:00 AM to 5:00 PM (Eastern Time). General management consultancy or basic training of users is not part of the telephone support.

3. As far as ETL Converters developed by LucaNet are concerned, LucaNet will endeavor to adjust the ETL Converters to future versions of other IT systems if it is an ETL Converter to standard software in its standard configuration. Since the other IT system is outside the sphere of influence of LucaNet, proper interaction of the ETL Converter with future versions of other IT systems is not guaranteed. The expenses, travelling expenses and other outlay to third parties arising in the course of adjustment of the ETL Converter to new versions of other IT systems will be borne by the Customer.
4. The software elements created and supplied by LucaNet in the course of the **Maintenance and Support** service package will be considered Software under this Agreement.

## 3.2 Fees

1. LucaNet charges monthly fees for the **Maintenance and Support** service package, the amount of which is shown in the relevant Offer Sheet. If the Customer licenses additional Software (e.g. additional modules, users, or companies), the fees for the **Maintenance and Support** service package shall increase accordingly and will be adjusted from the following month according to the new calculation basis. The calculation basis is the license price of all the Software licensed to the Customer without any discount granted and without taxes as shown in the relevant Offer Sheet. With regard to the ETL Converter delivered to the Customer, the calculation basis of the fees for the **Maintenance and Support** service package will increase by the amount specified in the Offer Sheet.
2. The fees will be charged beginning from the month following the supply of the Software. The fees are payable in each case for 12 calendar months in advance, and due within twenty (20) calendar days of the date the invoice is issued by LucaNet.

## 3.3 Term and Termination

The **Maintenance and Support** service package has a minimum term of 12 calendar months. The term of the **Maintenance and Support** service package will automatically renew for a period of 12 calendar months in each case unless terminated by one of the parties with at least three months' advance prior notice to the other party.

## 4 LucaNet.Cloud

If the Customer has ordered the server hosting package, the following provisions apply.

### 4.1 Scope of Service

1. Under the LucaNet.**Cloud** service package, LucaNet provides the Customer with computer capacities on a server for the operation of server components of the Software. LucaNet enables the Customer transmission of data according to SSL 3.0 and propieterarily encoded. LucaNet endeavors to achieve reasonable loading times within its own operational possibilities.
2. LucaNet will establish and maintain the connection between the server and internet and will endeavor to use reliable carriers. LucaNet is responsible only up to the interface of the server provided by LucaNet to the internet.
3. LucaNet will perform daily data backups and maintain the server regularly. The data backups will be saved in each case for at least 30 days. During the performance of data backups or maintenance (usually between 1:00 AM and 5:00 AM Eastern) the server is not available or only available with restrictions.
4. LucaNet will endeavor to avoid temporary interruptions in the availability of computer capacities which exclude their suitability for the contractually intended use or restrict it to a not insignificant extent but cannot completely exclude such interruption.
5. LucaNet will allow Customer to access data hosted by LucaNet until the termination date of this Agreement. After the termination date of this Agreement, LucaNet will not be obligated to continue hosting any data of Customer.

## 4.2 Fees

1. The Customer will pay a one-time installation fee and an annual fee to LucaNet for the LucaNet.**Cloud** service package. The amount of these fees is shown on the relevant Offer Sheet.
2. The fees for the LucaNet.**Cloud** service package begins the month following the first time Customer has access LucaNet.**Cloud** service package. The fees for the LucaNet.**Cloud** service package will be paid by the Customer annually in advance. If the Customer does not pay the fees annually in advance, then LucaNet may suspend the Customer's access to the LucaNet.**Cloud** service package. Payment will be made by the Customer within twenty (20) calendar days of the date the invoice is issued by LucaNet.

## 4.3 Term and Termination

The LucaNet.**Cloud** service package will continue and can be terminated by either party providing one month's notice in writing. The LucaNet.**Cloud** service package will expire at the end of the next calendar month. For the period after the ending of the LucaNet.**Cloud** service package, fees already paid by the Customer in advance for the LucaNet.**Cloud** service package will be reimbursed by LucaNet proportionately for the months for which the provision of service has not yet begun.

## 4.4 Responsibility of the Customer

The Customer is obliged to establish and maintain the conditions of the system for the use of the server, in particular a permanent internet connection with adequate band width. For the specific technical requirements we refer to our "System Requirements".

## 4.5 Interruptions

In the event of an interruption of the server operation or the communication connection, the Customer will inform LucaNet thereof without delay in writing stating the effects of the interruption, the circumstances in which it arises and how it is to be graded in the view of the Customer. The Customer will support LucaNet with its best endeavors in the search for the cause of the interruption and ensure that all cooperation of the Customer or its agents necessary for the remedying of the interruption is provided in time and free of expense for LucaNet.

If interruptions are caused within the sphere of operation of the Customer, LucaNet is entitled to charge the Customer for the expenses thereby arising at the rates applicable for the services.

## 5 General Conditions

### 5.1 Conclusion of Contract

All offers of LucaNet are subject to change and non-binding unless expressly marked as binding.

### 5.2 References

LucaNet is entitled to show the Customer in publications of any kind whatsoever as a reference Customer. LucaNet may use Customer's name and logo in lists of the customers, on marketing materials and on its website.

### 5.3 Disclaimer and Liability

EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, LUCANET PROVIDES THE SOFTWARE AND OTHER SERVICES UNDER THIS AGREEMENT „AS IS“, „WITH ALL FAULTS“ AND „AS AVAILABLE“. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, LUCANET MAKES NO (AND SPECIFICALLY DISCLAIMS ALL) REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY THAT THE SOFTWARE OR ANY SERVICES WILL BE UNINTERRUPTED, ERROR-FREE OR FREE OF HARMFUL COMPONENTS OR ANY IMPLIED WARRANTY OF MERCHANTABILITY, SATISFACTORY QUALITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT, AND ANY WARRANTY ARISING OUT OF ANY COURSE OF PERFORMANCE, COURSE OF DEALING OR USAGE OF TRADE. SOME JURISDICTIONS DO NOT ALLOW THE FOREGOING EXCLUSIONS. IN SUCH AN EVENT SUCH EXCLUSION WILL NOT APPLY SOLELY TO THE EXTENT PROHIBITED BY APPLICABLE LAW.

IT WILL BE THE RESPONSIBILITY OF THE CUSTOMER TO: (A) ENSURE THAT THE PERSONS OPERATING OR SUPERVISING THE OPERATION OF THE SOFTWARE ARE ADEQUATELY QUALIFIED PERSONS; AND (B) VERIFY AND TEST THAT THE RESULTS OF ANY CALCULATIONS INCLUDING ALL ITEMS DESIGNED BY USING THE SOFTWARE AND/OR DATA PROCESSING CARRIED OUT BY THE SOFTWARE ARE CORRECT AND THAT THEY ARE VERIFIED AS CORRECT BY AN APPROPRIATELY QUALIFIED PERSON.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, NOTWITHSTANDING ANYTHING TO THE CONTRARY SET FORTH IN THIS AGREEMENT, LUCANET SHALL NOT BE LIABLE TO THE CUSTOMER OR ANY THIRD PARTY FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, PUNITIVE, EXEMPLARY, OR OTHER INDIRECT DAMAGES OF ANY KIND WHATSOEVER (INCLUDING, BUT NOT LIMITED TO, DAMAGES FOR LOST PROFITS, REVENUE, OR BUSINESS OPPORTUNITIES, EXPECTED SAVINGS, OR COSTS OF COVER IN EXCESS OF THE CONTRACT PRICE APPLICABLE HEREUNDER) IN CONNECTION WITH CLAIMS AND ACTIONS ARISING UNDER, OR RELATING TO, THIS OFFER SHEET AND THIS AGREEMENT, REGARDLESS OF THE FORM IN WHICH ANY CLAIM OR ACTION IS BROUGHT OR OF ANY FAILURE OF THE ESSENTIAL PURPOSE OF ANY PROVISION OF THIS OFFER SHEET OR THIS AGREEMENT, EVEN IF LUCANET WAS ADVISED OR AWARE OF THE POSSIBILITY OF SUCH DAMAGES.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, IN NO EVENT SHALL THE CUMULATIVE AND AGGREGATE MONETARY LIABILITY OF LUCANET FOR ALL CLAIMS AND ACTIONS ARISING UNDER OR RELATING TO THIS OFFER SHEET OR THIS AGREEMENT EXCEED THE TOTAL AMOUNT OF FEES PAID BY THE CUSTOMER TO LUCANET HEREUNDER, NOTWITHSTANDING (A) ANYTHING TO THE CONTRARY SET FORTH IN THIS AGREEMENT, (B) THE FORM OR LEGAL THEORY UNDER WHICH ANY CLAIM OR ACTION IS BROUGHT, OR (C) ANY FAILURE OF THE ESSENTIAL PURPOSE OF ANY PROVISION OF THIS OFFER SHEET OR THE ATTACHED CONTRACT CONDITIONS.

EACH PARTY REPRESENTS AND WARRANTS THAT THE FEES, EXCLUSIONS, DISCLAIMERS OF WARRANTIES AND LIMITATIONS OF LIABILITY SET FORTH IN THIS AGREEMENT ARE ESSENTIAL COMPONENTS OF THIS AGREEMENT. LUCANET WOULD NOT ENTER INTO THIS AGREEMENT WITHOUT SUCH WARRANTY DISCLAIMERS AND LIMITATIONS ON ITS LIABILITY.

### 5.4 Miscellaneous

1. The Customer may not use the Software to process or store personal data so as to ensure that LucaNet does not accidentally process or uses personal data of the Customer in connection with the provision of services to the Customer (in particular with regard to the „**Maintenance and Support**“ and „LucaNet.**Cloud**“ services).
2. The Customer may not assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of LucaNet which consent will not be unreasonably withheld.

3. No failure or delay by either party in exercising any right under this Agreement constitutes a waiver of that right or any other right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a party at law or in equity.
4. Neither party will be liable for any failure or delay in performance under this Agreement (other than for delay in the payment of money due and payable hereunder) for causes beyond that party's reasonable control and occurring without that party's fault or negligence, including, but not limited to, acts of God, acts of government, flood, fire, civil unrest, acts of terror, strikes or other labor problems, or, where LucaNet is in compliance with its obligations under this Agreement, computer attacks or malicious acts, such as attacks on or through the Internet, any Internet service provider, telecommunications or hosting facility. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.
5. This Agreement, the validity, construction, and interpretation of this Agreement, and all aspects of the relationship between LucaNet and the Customer under this agreement, are subject to and governed by the laws of the State of New York, excluding UN sales law and without giving effect to principles of conflicts of laws. The exclusive forum and venue for all actions, suits, and other proceedings arising out of, or relating to, this Agreement or performance hereunder shall be in a court of competent jurisdiction in the State of New York. Each party expressly and irrevocably consents to the jurisdiction of any such court over themselves and the subject matter of any such action, suit, or proceeding. Each party hereby waives any right to jury trial in connection with any action or litigation in any way arising out of or related to this Agreement.
6. This Agreement, including all exhibits and addenda hereto and all Offer Sheets, constitutes the entire agreement between the parties with respect to the subject matter hereof. This Agreement supersedes all prior and contemporaneous agreements, proposals or representations, written or oral, concerning its subject matter. No modification, amendment, or waiver of any provision of this Agreement will be effective unless in writing and signed by the party against whom the modification, amendment or waiver is to be asserted. Each provision contained in this Agreement constitutes a separate and distinct provision severable from all other provisions. If any provision (or any part thereof) is unenforceable under or prohibited by any present or future law, then such provision (or part thereof) will be amended, and is hereby amended, so as to be in compliance with such law, while preserving to the maximum extent possible the intent of the original provision. Any provision (or part thereof) that cannot be so amended will be severed from this Agreement; and, all the remaining provisions of this Agreement will remain unimpaired. Notwithstanding any language to the contrary therein, no terms or conditions stated in a Customer purchase order or in any other Customer order documentation will be incorporated into or form any part of this Agreement, and all such terms or conditions shall be null and void.