

The following provisions apply to all deliveries, services, and Quotations of LucaNet (UK) Limited, a company registered and incorporated in England and Wales under company number 09752012 (hereinafter “**LucaNet**”). They also apply to all future deliveries, services and Quotations even if not expressly agreed again. Course of dealing, deviating, conflicting or supplementary general conditions of business of the customer will not be part of any contract without the express written agreement of LucaNet.

These terms and conditions are for business use only, who are using Software (defined below) solely for the use in connection with their trade, business, craft or profession.

## 1 Software License

The software being licensed is detailed within the quotation provided by LucaNet and accepted by the customer (“**Quotation**”) (“**Software**”). The Software is legally and beneficially owned by LucaNet and is licensed, to the customer, in accordance with the following provisions.

### 1.1 Object of delivery, object of license

1. LucaNet shall deliver to the customer the software components specified in section 1 of the Quotation (“**Software Code**”) in the form of object code including the documentation electronically accessible in the Software and the relevant license files. LucaNet shall send the license file to the customer by e-mail. The time of delivery of the Software shall be the time at which the license file is transmitted to the customer or at which the link to download the software and associated documentation is provided to the customer by LucaNet.
2. The quality of the Software is determined exclusively by the service description supplied as an annex to the Quotation unless further provisions concerning the quality of the Software are agreed in the Quotation or the order.

### 1.2 Usage rights

1. LucaNet grants the customer a non-exclusive right to use the components of the Software specified in section 1 of the Quotation for an unlimited period of time. This grant of usage rights is subject to the condition precedent of full payment of the remuneration due from the customer to LucaNet. The permitted usage of the Software includes the installation of the Software, its loading into memory and the proper usage by the customer in accordance with the regulations and restrictions in this section 1.2.
2. The customer must not lease out the Software or sub-license it in any other manner, distribute or otherwise make it available to the public by wired or wireless means, or provide it to third parties (e.g. by way of application service providing or software as a service) either for consideration or gratuitously. The assignment of usage rights to third parties requires the prior written consent of LucaNet, who will not inequitably refuse this consent however consent may be subject to a further charge.
3. The customer must not change, translate, re-engineer or disassemble the Software or alter any protection notices of any kind contained therein. If the Software has interfaces to third-party software, the applicable copyright laws shall apply. In such case, the customer must, prior to decompiling, request from LucaNet the information necessary to establish interoperability.
4. Copyright notices, serial numbers and program identification marks must not be removed from the Software or changed.
5. The customer agrees to completely delete the Software stored on any machine-readable data carrier or data processing appliances prior to data carrier’s destruction, sale or other form of transfer. The customer shall be liable for all losses incurred by LucaNet or its suppliers due to non-compliance with this obligation.
6. If the contractual agreement concerning the license purchase ends, irrespective of the legal ground therefore, all rights revert to LucaNet without further assignment.
7. The customer shall upon request 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 it has purchased in terms of both quality and quantity. For this purpose, the customer shall provide LucaNet with information, grant insight of relevant documents and allow the hardware and software environment used to be checked.

LucaNet may perform the check online itself. LucaNet may perform the necessary checks at the customer's premises itself, upon providing reasonable notice, during the customer's regular business hours, or may have this undertaken by third parties that have been obligated to uphold confidentiality. LucaNet shall endeavour to minimise any disruptions to the commercial operations of the customer by its activities at the premises.

8. Depending on the intended use of the Software, LucaNet shall provide the customer with the following types of license: "Full Version", "Consulting Version", "Partner Version", "Training Version". The license provided will be set out within the Quotation.

## Full Version

- The Software consists of a server component and a client component. The customer may only install the server component on the number of servers and with the number of databases with write access specified in the Quotation. If no restriction of the number of databases with write access is made in the Quotation, the usage right is granted for only one database with write access. Further, the customer may install the Software only for the number of natural persons (hereinafter "**Users**") specified by name in the Quotation (Client Access License – "**CAL**"). User accounts for these Users are created by means of the user management function of the Software. The Users have only the limited user rights specified in the Quotation (e.g. read or write permissions).
- The customer may use the Software only for the purpose of processing its internal business transactions. The customer may further use the Software to process the internal business transactions of the number of group companies specified in the Quotation. In such case, the customer has the right to additionally install user accounts for persons from the group companies referred to in sentence 2 within the user quantity limitations of the license. "Group Companies" in the meaning of this provision are all companies affiliated to the Customer in the meaning of Companies Act 2006.
- The number of accounting areas provided to the customer in the Software corresponds to the number of licensed companies, as per the Quotation. For the LucaNet.**E-Bilanz** module, the number of reporting units provided to the customer per data file corresponds to the number of licensed companies, as per the Quotation.

## Consulting Version

- The Consulting Version is used by the customer to provide services to third parties (in accordance with clause 1.2(2)). The customer may install the server component only for the number of servers and with the number of databases specified in the Quotation. The customer also receives one license for local installation for each user.
- The Software must not be used for the customer's own purposes, in particular the representation of the customer's own enterprise or of enterprises with which an indirect or direct investment relationship exists with an investment share of more than 5%. To represent its own enterprise, the customer must purchase the Full Version.

## Partner Version

- The Partner Version may be used only by certified consultants in connection with their activity as implementation partners or sales partners (LucaNet.**Certified Partner**) for the following purposes:
  1. Creating example databases for presentations
  2. Holding presentations
  3. Holding workshops prior to purchase decisions
  4. Providing support to customers who have licensed an unlimited version of the software
- The Partner Version includes the option of creating an unlimited number of databases.
- The usage right applies for the certification period (24 months).

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## Training Version

To be allowed to use Software licensed as a Training Version, the customer must be a member of an approved educational institute (teachers, pupils and students). Usage is restricted solely to research and teaching activities in the course of the educational activity being undertaken.

## 1.3 Remuneration

The remuneration and terms of payment for the purchase and licensing of the Software is specified in the Quotation.

## 1.4 Warranty

With regards to the Software, LucaNet grants a warranty for the contractually agreed quality (as set out in the Quotation) and that the customer can use the Software, in accordance with the Quotation and these terms and conditions, without infringing on third-party rights (**Warranty**).

In the case of a material defect, LucaNet is initially entitled to supplementary performance, that is, at its own discretion, to remedy the defect or supply a replacement. LucaNet may provide a new version of the Software supplied by way of replacement, unless this leads to unreasonable adverse effects. LucaNet will have at least three attempts to repair any defects. In the case of breach of intellectual property by LucaNet, LucaNet will, at its discretion, provide for the customer to use the Software without legal objection from the third party or modify the Software as such that third-party rights are no longer infringed upon.

LucaNet shall be entitled to remedy any material defect at the premises of the customer. LucaNet may also satisfy its obligation to remedy the defect by providing updates that include an automated installation routine or by identifying to the customer reasonable means by which to avoid the effects of the defect.

Any Warranty claims are limited to one year. The limitation period begins with the delivery of the license file to the customer (in accordance with clause 1.1(1)) and/or updated service. This does not affect the customer's mandatory statutory or common law rights which cannot be derogated from.

## 1.5 LucaNet.ETL

1. The cost of the implementation of interfaces for the extraction, transformation and loading of data from source systems (hereinafter "**ETL Converters**") and customer training will be invoiced, to the customer, separately. The provisions concerning the grant of usage rights to the customer (see clause 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 shall bear all expenses, cost of travel time, and other outlays to third parties incurred in the course of the development in addition to the agreed consideration for such support services.

## 1.6 Hardware requirements

The customer shall bear responsibility for the supply of adequate computer and network capacity for the intended use of the Software. Infosheets are prepared by LucaNet and provided at the time of the Quotation. The infosheet concerning hardware requirements are of an informational nature only and provide only rough guidelines for the sizing of hardware.

## 2 LucaNet support services

The following terms and conditions apply to LucaNet support services.

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## 2.1 Provision of services

The customer may request additional support services from LucaNet (e.g. consulting, training and/or customising). LucaNet performs these services on the basis of a contract for service and charges for them depending on the time actually spent. In the case that the Quotation does not specify the applicable daily or hourly rates, the applicable general prices of LucaNet at the relevant time, as provided with the Quotation shall apply.

## 2.2 Cooperation of the customer

The customer will cooperate with LucaNet in the provision of any support services to the fullest extent possible. In particular, the customer will provide LucaNet with complete and correct relevant information and, insofar as necessary, also explain this 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 Remuneration

1. The applicable rates of remuneration and terms of payment for LucaNet's support services are specified in the relevant Quotation or, if the Quotation does not specify the applicable daily or hourly rates, the applicable general prices of LucaNet at the relevant time, as provided with the Quotation, shall apply.
2. The customer has the right to cancel training 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 training, 50% of the total agreed remuneration for the training will be charged. In the case of cancellation up to three working days prior to the beginning of the first intended date of the training, 100% of the total agreed remuneration for the training will be charged.

## 3 Maintenance and Support

The following provisions apply to the **Maintenance and Support** service package.

### 3.1 Scope of performance

1. Under the **Maintenance and Support** service package, LucaNet will further develop the Software, remedy errors and regularly provide the customer with new versions of the Software (minor and major releases). New versions of the Software will be provided exclusively by electronic means. The customer agrees to install and use the most up-to-date version of the Software. Maintenance of the Software is always undertaken on the most up-to-date version of the Software licensed to the customer including any subsequent extension of the license. The customer may terminate the entire **Maintenance and Support** service package only. Partial termination is excluded.
2. Further, LucaNet shall provide the customer with telephone support for technical and application-specific questions from Monday to Friday (excluding German national public holidays) from 9:00 a.m. to 5:00 p.m. CET.
3. General management consulting and basic user training are not part of the telephone support.
4. In the case of ETL Converters developed by LucaNet, LucaNet will endeavour to adjust ETL Converters to future versions of other IT systems on the condition that the ETL Converter in question converts to standard software in its standard configuration. Because the other IT systems are outside the sphere of influence of LucaNet, it cannot be guaranteed that the ETL Converter will function with future versions of other IT systems. The customer shall bear the expenses, cost of travel time, and other outlays to third parties that arise in the course of adjustment of the ETL Converter to new versions of other IT systems.

### 3.2 Usage rights

Upon delivery to the customer of the individual software components created and supplied by LucaNet by way of the **Maintenance and Support** package, the customer is granted the same usage rights to these software components as are granted to the Software under these General Terms and Conditions and in connection with the Quotation.

## 3.3 Remuneration

1. LucaNet charges monthly remuneration for the **Maintenance and Support** service package, the amount of which, and terms of payment, are shown in the relevant Quotation. If the customer licenses additional Software (e.g. additional modules, users or companies), the remuneration 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 the entire Software licensed to the customer before any discounts granted and net of VAT as shown in the relevant Quotation. For the ETL Converter delivered to the customer by LucaNet, the calculation basis of the remuneration increases by the amount specified in the Quotation.
2. The obligation to pay the remuneration begins with the month following the delivery of the Software. Payment shall be made for 12 calendar months (which includes the month the Software was delivered) and shall be made in advance.

## 3.4 Term and termination

The **Maintenance and Support** service package has a minimum term of 12 calendar months. The **Maintenance and Support** service package is extended by 12 calendar months in each case unless terminated by one of the parties with three months' notice expiring at the end of the minimum term or the end of the extended term as the case may be.

## 4 LucaNet.Cloud

If the customer has ordered the LucaNet.**Cloud** service package, the following provisions apply.

### 4.1 Scope of performance

1. Under the LucaNet.**Cloud** service package, LucaNet provides the customer with computer capacity on a server for the operation of server components of the Software. LucaNet shall enable the customer to transfer data encrypted using TLS 1.x and proprietary encryption. LucaNet shall endeavour 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 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 regular server maintenance. Each data backup will be stored for 30 days. During the performance of data backups or maintenance (usually between 1:00 a.m. and 5:00 a.m. German time), the server will be either unavailable or available on a restricted basis.
4. LucaNet will endeavour to avoid temporary interruptions in the availability of computer capacity that excludes its suitability for the contractually intended use or restrict it to a not insignificant extent, but cannot completely exclude such interruption.
5. LucaNet will provide the customer with the access data to the database hosted on the server after conclusion of the contract.

### 4.2 Remuneration

1. The customer pays LucaNet a one-time installation fee and a monthly user fee for the LucaNet.**Cloud** service package. The amount of these fees, and terms of payment, are specified in the relevant Quotation.
2. The obligation to pay the remuneration begins with the month following the delivery of the Software; in the case of subsequent orders of the LucaNet.**Cloud** service package, the obligation to pay the remuneration begins at the beginning of the month following first performance. Payment shall be made for 12 calendar months (which includes the month the Software was delivered) and shall be made in advance.

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## 4.3 Term and termination

The LucaNet.**Cloud** service package runs for an indefinite term and can be terminated by either party with one month's notice in writing effective at the end of the next calendar month. For the period after the ending of the LucaNet.**Cloud** service package, user fees paid in advance by the customer will be proportionately reimbursed by LucaNet for the months for which the provision of service has not yet begun.

## 4.4 Responsibility of the customer

The customer agrees to establish and maintain the system requirements for the use of the server, in particular a permanent internet connection with adequate bandwidth, as set out in the infosheet provided with the Quotation or as instructed by LucaNet from time to time.

## 4.5 Interruptions

1. In the event of an interruption of the server operation or the communication connection, the customer shall inform LucaNet thereof in writing without delay stating the effects of the interruption, the circumstances in which it arises and the customer's assessment of its severity. The customer will support LucaNet with its best endeavours in the search for the cause of the interruption and ensure that all cooperation of the customer or its agents necessary to remedy the interruption is provided in time and free of expense for LucaNet.
2. If interruptions are caused by the customer, LucaNet is entitled to charge the customer for the expenses it incurs at the rates of remuneration applicable for services.

## 5 General conditions

### 5.1 Conclusion of contract

All Quotations from LucaNet are subject to change and non-binding unless expressly designated as binding.

### 5.2 References

LucaNet is entitled to identify the customer as a reference customer in publications of any kind whatsoever.

### 5.3 Liability

1. The liability of LucaNet, in particular for damages and claims for the reimbursement of expenses, is limited to any loss which is foreseeable and typical depending on the nature of the transaction affected. Any additional liability is excluded.
2. Subject to clause 5.3(3) our total liability to you for all losses arising under or in connection with this agreement, whether in contract or otherwise will in no circumstances exceed a figure greater than 2 (two) times the sum paid by the customer, to LucaNet in the past 12 months. This calculation excludes any sum paid within clause 5.4 (2).
3. Nothing in these terms and conditions limits any liability which cannot legally be limited, including liability for:
  - (a) death or personal injury caused by negligence; and
  - (b) fraud or fraudulent misrepresentation.

### 5.4 Miscellaneous

1. The customer agrees not to solicit any employee of LucaNet in any in any form during the term of the agreement with LucaNet and for a subsequent period of 6months after the termination of the agreement
2. In the case of breach of this obligation in clause 5.1(4), the customer shall pay, on demand, as liquidated

damages representing 70% if reasonable costs incurred as a result of the breach (including, but not limited to, recruitment costs). This sum represents the loss as to which LucaNet will occur. The parties confirm that these liquidated damages are reasonable and proportionate to protect LucaNet's legitimate interests. This breach also constitutes a material reason that entitles LucaNet to terminate the agreement with immediate effect.

3. When collecting, processing and using personal data within the scope of the provided services, LucaNet undertakes to observe the provision of data protection legislation in force from time to time in the United Kingdom including the Data Protection Act 2018 (or any successor legislation) and the General Data Protection Regulation ((EU) 2016/679) for so long as and to the extent that the law of the European Union has legal effect in the United Kingdom and Germany.
4. Supplements, variations and/or modifications to the agreement made between LucaNet and the customer, including these general terms and conditions defined in this document, must be in writing.
5. LucaNet makes no "guarantee" to the customer unless LucaNet uses the term "guarantee". If LucaNet uses the term "guarantee", a guarantee in the legal sense can only be understood if the relevant provision expressly states that this paragraph is dispensed with.
6. This agreement is personal to the customer and the customer shall not assign, transfer, mortgage, charge, subcontract, delegate, declare a trust over or deal in any other manner with any of its rights and obligations under agreement with LucaNet including these terms and conditions, without prior written consent from LucaNet.
7. LucaNet may, at any time, assign transfer, mortgage, charge, subcontract, delegate, declare a trust over or deal in any other manner with any of its rights and obligations under agreement with the customer including these terms and conditions.
8. LucaNet shall not be in breach of this agreement nor liable for delay in performing, or failure to perform, any of its obligations under this agreement if such delay or failure result from events, circumstances or causes beyond LucaNet's reasonable control. In such circumstances the time for performance shall be extended by a reasonable period of time to allow for the performance of LucaNet's obligations. If the period of delay or non-performance continues for 3 months, the customer may terminate this agreement by giving one month's written notice to LucaNet.
9. No failure or delay by LucaNet to exercise any right or remedy provided under this agreement or by law shall constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict the further exercise of that or any other right or remedy. No single or partial exercise of such right or remedy shall prevent or restrict the further exercise of that or any other right or remedy.
10. LucaNet's rights and remedies provided under this agreement are in addition to, and not exclusive of, any rights or remedies provided by law.
11. Nothing in this agreement is intended to, or shall be deemed to, establish any partnership or joint venture between any of the parties, constitute any party the agent of another party, or authorise any party to make or enter into any commitments for or on behalf of any other party. Each party is acting on its own behalf and not for the benefit of any other person.
12. This agreement does not give rise to any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement.
13. This agreement constitutes the entire agreement between the parties and supersedes and extinguishes all previous agreements, promises, assurances, warranties, representations and understandings between them, whether written or oral, relating to its subject matter. Each party agrees that it shall have no remedies in respect of any statement, representation, assurance or warranty (whether made innocently or negligently) that is not set out in this agreement. Each party agrees that it shall have no claim for innocent or negligent misrepresentation or negligent misstatement based on any statement in this agreement.
14. The relationship between LucaNet and the customer is governed by the laws of England and Wales to the exclusion of the UN Convention on Contracts for the International Sale of Goods. . Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with this agreement or its subject matter or formation.
15. Should any provisions or part-provision of the agreements made including these general terms and conditions is or becomes invalid, illegal or unenforceable, it shall be deemed amended to the minimum extent necessary

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to allow the provision to become valid taking into consideration the intention of the parties. The validity of the remaining provisions shall remain unaffected.