

Definitions

The following definitions apply to the Contractual Terms.

Term	Description
Company	The Company is the specific company of LucaNet Group that is defined in the individual contract and with whom the Customer contracts.
Company apps	Company apps are functional extensions to the standard software functionalities.
Confidential Information	Confidential information means information that is designated as confidential or whose confidentiality results from the relevant circumstances. This includes, in particular, financial, technical, commercial and legal information. It also includes information that relates to business activities, employees or management staff, as well as information that relates to a contracting party or its affiliated companies within a corporate group.
Continuing obligation	Continuing obligations are defined as permanent or recurring performances rendered over an extended period of time, e.g. SaaS.
Contractual Terms	Contractual Terms means the LucaNet Group standard legal documents which comprise the following components: <ul style="list-style-type: none">• General Terms and Conditions• Annexes
Customer	The Customer is the party with whom the Company contracts in the individual contract.
GDPR	The GDPR is the General Data Protection Regulation. It governs the protection of personal data throughout the EU and became effective on May 25, 2018.
General Terms and Conditions	The General Terms and Conditions set out the general legal framework of the commercial relationship between the contracting parties. They take supplementary application to all annexes and together with them form the "Contractual Terms".
General Availability (GA)	General Availability (GA) designates a release status indicating that the software has been released for use by the customer.
Indirect taxes	Indirect taxes include VAT, levies, charges, penalties and other taxes.
Individual contract	Individual contract means the individually negotiated conditions between the Company and the Customer. They are regularly defined in the specific offer/quote/quotation.

Open-source software	Open-source software defines third-party software for which the source code is publicly available and which is contained in the Software or otherwise delivered or made available to the customer.
Pre-release versions	Pre-release versions are newly developed components or versions of the software that have not completed final testing and are therefore not released for productive use.
Service	Service means the totality of all performances deliverable by the Company under the individual contract.
Software	Software means the software components specified in further detail in the individual contract or the service description (functionalities, apps and any additional software components).
Standard Contractual Clauses	Standard Contractual Clauses means the standard contractual clauses for contract data processing promulgated by the EU Commission in the version of June 2021.

General Terms and Conditions

1. General Terms and Conditions

The General Terms and Conditions include the general legal rules applicable between the Company and the Customer. In connection with the service-specific annexes they form the Contractual Terms ("CTs").

2. Scope of application and order of precedence

1. The CTs govern all contracts for the provision of services by the Company to the Customer.
2. The service-specific annexes are solely applicable as far as they are relevant for the specific service(s) defined in the individual contract.
3. The document hierarchy/order of precedence is as follows:
 1. Individual contract (offer/quote/quotation)
 2. Annexes
 3. General Terms and Conditions
4. Departing, conflicting, or supplemental terms and conditions of the Customer will only form part of the contract if the Company has expressly agreed to their applicability. The unreserved provision of services by the Company in awareness of the Customer's terms and conditions does not constitute an acknowledgment of their applicability.

3. Performance of services and performing personnel

1. The Company will determine the personnel involved in the provision of its services at its reasonable discretion. The Customer may only request the replacement of specific persons for important reasons. The Customer does not have the right to issue instructions to any personnel working for the Company.
2. The Company is authorized to involve subcontractors in the performance of its services. Insofar as these subcontractors act as sub-contract data processors within the meaning of the GDPR, their

involvement shall be strictly subject to the conditions agreed in the Standard Contractual Clauses.

3. Distinguishable partial services are deemed owed in separate deliveries by the Company.

4. Dates

1. Dates requested unilaterally from the Customer (e.g. in a purchase order) are considered preferred delivery dates. This also applies in cases where the Company does not expressly object against specific delivery dates requested by the Customer. Only delivery dates that have been mutually agreed are legally binding on the Company.
2. Binding delivery dates shall be automatically postponed by a reasonable period of time for restarting operations if:
 - a) the Customer, or a third-party attributable to the Customer, has culpably failed to duly satisfy its contractual obligations to cooperate
 - b) other impediments (e.g. force majeure, network failure etc.) occur that are outside of the Company's sphere of control and therefore are not attributable to the Company's responsibility.

5. Personnel's work location

1. The Company's personnel will be deployed to work locations determined in mutual agreement between the Company and the Customer. The work will usually take place at the Company office.
2. In as far as the Company is required to perform work on-site at the Customer and such on-site work requires observance of special rules and regulations (e.g. access rules, safety regulations etc.), the Customer shall inform the Company about such rules and regulations as well as their meaning in a timely fashion.
3. Works to the Customer's IT systems, including troubleshooting of errors or defects afflicting the services provided by the Company, will be carried out via remote access, unless there are compelling reasons against remote access.

6. Software usage

1. Permitted scope of use

a. The specific scope of the Customer's right of use results from its definition in the respective individual contract. This is without prejudice to the applicability of the general restrictions of the right of use set out hereafter.

b. The Company shall grant the Customer a non-exclusive, non-sublicensable, non-transferable right of use that expires at the end of the individual contract's term.

2. Open-source software

a. The software consists of proprietary Company software and open-source software.

b. The granting of rights by the Company to the Customer provided for in clause 6.1.b. expressly excludes open-source software. Open-source software is made available to the Customer exclusively on the basis and at the terms of the respectively applicable open-source license.

3. Protection of the software

a. The Customer must diligently safeguard the software to prevent any potential misuse.

b. The Customer is not allowed to alter the software or any parts thereof.

c. After termination of the individual contract the Customer must discontinue to use the software and, if applicable, delete it from its systems.

4. Software Versions

a. Full Version

Unless provided for differently in the individual contract, the software is always delivered in a full version.

The Customer is only permitted to use the software for the purpose of processing its own internal business transactions and the internal business transactions of its group companies. The following applies:

The Customer is only permitted to use the software for the number of databases with write access agreed in

the individual contract. Unless expressly agreed differently in the individual contract, the Customer is only authorized to install one single server and operate one single database with write-access.

The Customer is authorized to grant use of the software to employees of affiliated companies and to set up the necessary user accounts within the agreed quotas. The maximum number of companies (Customer and group companies) for which use of the software within the afore-mentioned scope is permitted corresponds to the number of reporting entities specified in the individual contract.

Where the installation of an additional testing environment that is independent from the productive system has been agreed with the Customer, such a testing environment must exclusively be used for processing technical test cases.

The Customer is also authorized to use the software for the processing of the internal business transactions of former and (potential) future affiliated companies, but only in order to integrate and represent their data within the software, e.g. to examine the effects of company acquisitions or formations on the financial consolidation. Any use of the software for the compilation of reports or financial statements for said affiliated companies is expressly prohibited. Each of these companies will require a dedicated license for the respective reporting entity.

b. Consulting Version

The Customer is authorized to use the software for the provision of services to third parties (e.g. preparation of consolidated financial statements or financial controlling). The following applies:

The Customer is only permitted to use the software for the specific number of databases with write access specified in the individual contract. Where no specific number of databases with write access has been agreed, use of the Software is limited to the installation of one single server plus one single database with write access.

7. Prices and payment terms

1. The prices quoted for the provision of services by the Company are exclusive of any relevant indirect taxes and withholding taxes.
2. Payments shall be made by bank transfer or, if determined by the Company in the individual case, by SEPA direct debit. Payments by bank transfer must be made within 14 days from the date the invoice is received by the Customer. Invoices will be issued electronically to the e-mail address provided by the Customer. The Customer undertakes to promptly notify the Company of any change in the e-mail address.
3. In the case of a payment default, the Company shall be entitled to charge default interest at a rate of 9% p.a. above the relevant base interest rate and demand payment of lump-sum costs of up to EUR 40.00. The Company may also temporarily suspend its services until full payment has been received.
4. The following applies if the Customer prematurely cancels an appointment made for the delivery of services:
 - a) Cancellations within 6 workdays prior to the agreed date will be invoiced at 50% of the agreed price.
 - b) Cancellations within 3 workdays prior to the agreed date will be invoiced at 100% of the agreed price.

8. Indirect taxes and withholding taxes

1. If the law of the country in which the Customer has its domicile requires the indirect taxes and/or withholding taxes to be remitted by the Company, the Customer shall support the Company in the satisfaction of any obligations and formalities that the Company is unable to satisfy without incurring disproportionate expenses without the Customer's cooperation.
2. All payments to the Company must be inclusive of indirect taxes and withholding taxes. If the Customer is required to withhold indirect taxes, the Customer shall increase the payment amount as necessary to assure that the Company is paid the exact amount agreed as price billable for the

services provided within the respective individual contract.

3. If the withholding of taxes cannot be avoided, the Company shall reimburse the Customer for such taxes, provided the Company can claim an input credit on its own tax liabilities. The reimbursement shall cover 1 calendar year and is payable within 4 weeks from receipt of the tax notice.

9. Customer's obligations to cooperate

1. The Customer shall provide the agreed prerequisites for the provision of services by the Company in due time. The Customer's obligations to cooperate include but are not limited to the following obligations:
 - a) The Customer undertakes to notify the Company of the details of all necessary contact persons and any changes to them.
 - b) The Customer shall assure that knowledgeable persons authorized to make decisions are available at the agreed dates and enable the Company to carry out the works.
 - c) The Customer shall make suitable workstations for on-site works available to the Company personnel.
 - d) The Customer shall grant the Company the right and give the Company the opportunity to use the systems and data of the Customer or a third party involved by the Customer and, in as far as required for the provision of services by the Company and not opposed by any important reasons, allow for access to said data in the Customer's network via remote access.
 - e) The Customer shall make access and use of information, documents, or other information available in a suitable format as required for the provision of the services.
 - f) The Customer shall monitor the software within its possibilities (e.g. by verifying the results) and report any malfunctions and/or defects that afflict the services delivered by the Company in a manner that adheres to the requirements set out in the Annex: Software Maintenance and Support/SLA.

- g) The Customer shall limit its use of the software to the customary scope as agreed or defined in the service description.
- h) The Customer shall provide a functional hardware and software environment. the Company will provide details pertaining to the requirements and necessary dimensioning of the software environment for the intended operation of the software. These details shall only be construed as a guidance. The necessary resources always depend on the Customer's actual use of the software and may have to be upgraded subsequently at the Customer's expense.
- i) Before commencing productive use of the software, the Customer shall thoroughly test the software on defects and proper functionality within the existing system environment.
- j) The Customer shall promptly notify the Company in the event of a third-party making claims for proprietary rights (e.g. copyright or patent rights) in the software.

10. Confidentiality

1. The Company and the Customer undertake to treat all confidential information of the other party obtained in connection with the contractual relationship and its performance confidential during the term of the cooperation and for an additional period of 3 years after its termination, not to disclose them to third parties, and to only use them for purposes related to the performance of the respective contractual relationship. Employees and advisors or consultants, who are subject to a non-disclosure obligation with similar provisions, as well as companies affiliated with the contracting parties are not deemed third parties for the purposes of this provision.
2. The non-disclosure obligation does not apply to confidential information that
 - a) was or became part of the public domain at the time of being disclosed to the other Party or thereafter without a breach of this non-disclosure obligation,
 - b) was acquired without breaching the non-disclosure obligation by the other Party from a

third party who was not bound by confidentiality,

- c) was independently developed by the other Party,
- d) has been expressly released for disclosure by the other Party, or
- e) must be disclosed under cogent law or by virtue of a judicial or administrative order.

11. Liability

1. The Company shall bear liability under the statutory provisions for the following types of damage incurred by the Customer:
 - a) damages caused by the willful intent or gross negligence of the Company or its subcontractors
 - b) injuries to life, body or health
 - c) damages for which liability cannot be excluded due to cogent statutory requirements (e.g. product liability).
2. The liability of the Company for damages suffered by the Customer as a result of a breach of material obligations (meaning obligations that are crucial for achieving the purpose of the contract) caused by slight or simple negligence shall be limited to the foreseeable typical damages. The Company's liability for a breach of contractual accessory obligations shall in each claim instance be limited to the total amount of fees the Customer has paid to the Company over the immediately preceding 12 months of the contractual term. Insofar as the Customer has paid fees for less than 12 months at the time the damage caused by the Company is incurred, the liability shall be limited to the total fees paid by the Customer over the relevant shorter period. Any further liability of the Company for slight or simple negligence is excluded.
3. The above liability limitations also apply for the benefit of the Company's subcontractors.
4. The Company shall not be held liable for unavailability caused by force majeure events or other events that are not attributable to the Company and were not caused by the Company (e.g. disruptions within the general infrastructure). The Company shall, in as far as possible and reasonable

under the prevailing circumstances, notify the Customer without delay of the occurrence of a force majeure event.

5. With the exception of willful intent, the Company shall not bear liability for any defects afflicting pre-release versions. The Company's liability is strictly limited to software versions that have been assigned "General Availability" (GA) status. Pre-release versions, beta versions and versions no longer supported by the Company are used at the Customer's own risk and own responsibility.
6. The Company reserves the right to plead contributory negligence. The Customer shall in this respect observe the obligations to cooperate incumbent on it pursuant to clause 8.

12. Warranty

1. the Company's warranty is exclusively limited to serious defects afflicting the Company's proprietary software. The warranty does not extend to insignificant defects. A defect is insignificant if it does not noticeably interfere with the software's suitability for the intended purpose. Warranty claims for defective third-party software delivered or otherwise made available free of charge to the Customer by the Company are also excluded from warranty. This in particular includes the Java runtime environment made available by the Company free of charge.
2. The Company's warranty for software defects is conditional on the Customer using the software for the intended purpose and in the agreed way and manner.
3. The Customer shall report a defective software and/or the associated documentation to the Company without delay. The Customer may grant the Company a reasonable grace period to render subsequent performance in the case of a significant defect, as well as a reasonable additional grace period in the event of unsuccessful subsequent performance. In the event that the Company's attempts at rendering subsequent performance within the grace period fail, the Customer may rescind the contract or reduce the agreed price. the Company's liability is limited in accordance with clause 10.

4. The Company will initially attempt to rectify a technical defect by rendering subsequent performance. the Company may at its sole discretion render subsequent performance in the following ways:

- a) The Company provides the Customer with a new defect-free version of the software (substitute delivery)
- b) The Company rectifies the defect (subsequent improvement)

The Company providing the Customer with a reasonable workaround method for the defect shall also be deemed subsequent improvement.

5. The Company will initially attempt to remedy a defective title by rendering subsequent performance. The Company may at its sole discretion render subsequent performance in the following ways:

- a) The Company provides the Customer with a legally unobjectionable way of using the software.
- b) The Company makes substitute delivery to the Customer of a software that is no longer afflicted by a defective title.

The substitute delivery may, in as far as reasonably acceptable to the Customer, also consist of the delivery of a new software version with at least a similar range of functions. The effort involved in having to retrain the Customer in the software shall not be deemed unreasonable.

6. The Company may require the Customer to pay a reasonable compensation for troubleshooting efforts carried out by the Company outside of its contractual obligations and at the Customer's express request. This applies if any only if:
 - a) A notified material defect cannot be evidenced, and the fact that it cannot be evidenced was foreseeable when considering the prevailing circumstances
 - b) The notified defect does not concern a material defect attributable to the Company, but rather falls within the Customer's responsibility
 - c) The Customer uses the software for purposes other than the intended purpose and/or not in the agreed manner

7. The Customer is not entitled to demand rectification of a defect from the Company for pre-release versions. The rectification of defects by the Company is strictly limited to software versions assigned "General Availability (GA)" status. Pre-release versions, beta versions and versions no longer supported by the Company are used at the Customer's own risk and own responsibility.

13. Limitation period

To the extent legally possible, the limitation period for all warranty claims asserted by the Customer against the Company for defective performances is 1 year from the commencement of the statutory limitation period. Otherwise, the limitation periods provided for in the statutory provisions apply.

14. Choice of law and place of jurisdiction

The contractual relationship between the Customer and the Company and its performance are governed by the law of the country in which the Company is domiciled. Application of the UN Sales Law and the provisions under International Private Law is excluded. The agreed place of jurisdiction for all disputes resulting from or in connection with the Contractual Terms is the capital city of the country in which the Company is domiciled.

15. Amendments to the Contractual Terms

1. The Company has the right to amend the Contractual Terms for continuing obligations in accordance with the provisions set out hereafter (referred to as "amendment"). The right to amend the Contractual Terms may only be exercised in as far as this does not result in any change to the Company's obligations to the Customer's disadvantage.
2. The Customer will be notified of any amendments in writing, with the changes being highlighted vis-a-vis the previously applicable Contractual Terms.
3. The Customer has the right to object against the amendment. The Customer shall declare its objection against the amendment to the Company in

writing within 6 weeks from receipt of a notice from the Company. This period is only deemed complied with if the objection is received by the Company within the same period. Unless the Customer objects in due time and accordance with the formal requirements, amendments shall be deemed approved and the amended Contractual Terms shall become part of the contract; the Company will expressly note the amendments as well as the deadline and formal requirements in the notice of amendment.

4. The CTs shall remain unchanged if the Customer objects against the amendments in due time and form. The Company may, in cases where continuing the unchanged contract would be infeasible or impossible, terminate the relevant contract with a notice period of 6 weeks from receipt of the objection. The termination will take effect 6 weeks after receipt of the termination notice by the Customer.

16. Export controls

1. Software and IT services may be subject to export laws and regulations. Approval requirements may apply. The use of the software or technologies associated with it may be subject to restrictions in foreign countries.
2. The Customer is required to comply with all export control regulations applicable to services rendered by the Company.
3. Performance of the contract by the Company is conditional on the absence of performance impediments resulting from national and international export law regulations and/or other statutory requirements (e.g. sanctions).

17. Contract term and termination

1. The individual contract becomes effective upon mutual signature. The Company and the Customer warrant that signatures are solely made by authorized signatories.
2. The (commercial) term shall however only commence upon provisioning of the access data or, in the case of license extensions, upon provisioning of the extended license.

3. The individual contract will automatically extend for a further term of 12 months each (extension terms) unless it is terminated by either party with a notice period of 3 months effective upon the end of the minimum term or any respective extension term.
4. Reductions of the license scope (partial terminations) are also subject to 3 months' notice and take effect at the end of the minimum term or at the end of the respective extension term.
5. This does not affect the customer's right to terminate the contract for good cause. Good cause is present if:

a contracting party has breached the contract in a manner that is, having considered all relevant circumstances, grave enough to render the continuation of the contractual relationship unreasonable for the other party.
6. Prior to the end of the contract, the Customer may download Customer data at any time. Any Customer data will be deleted automatically upon the 31st day after the end of contract date.
4. The Company is authorized to disclose the Customer's name to serve as a reference Customer in publications of the LucaNet Group. This includes the right to reproduce logos, brands and other trademarks of the Customer for information purposes or to promote the cooperation between the parties.
5. In the event one or several provisions agreed between the Parties are or become legally ineffective, the legal effectiveness of the remaining provisions shall remain without prejudice.

18. Miscellaneous

1. Agreements between the Company and the Customer as well as all amendments and additions to the Contractual Terms shall, subject to the provisions set out in clause 15, require the written form (exchange of electronic signatures suffices). The aforementioned formal requirements also apply to the amendment or revocation of this clause.
2. An assignment of individual rights or obligations as well as the complete contractual relationship is only permitted with the prior written consent of the other contracting party. In cases where required for the purpose of corporate restructurings, the Company is further authorized to give prior notice and then assign individual rights or obligations as well as the entire contractual relationship to affiliated companies within the same corporate group.
3. Declarations made by the Parties (e.g. purchase orders, termination notices etc.) are only legally effective if expressed in a written form (e.g. in an e-mail, fax or letter).

Annex: SaaS

1. Subject matter of the annex

The subject matter of this annex are SaaS services. These services include:

- Making the software available for use during the individual contract term
- Software maintenance and support services (including SLA)
- Provision of the server (Cloud) including the necessary memory capacity
- Technical operation of the software's server components

2. Scope of services for SaaS delivery

1. The Company grants the Customer the right to use the software via the Internet during the individual contract term. Associated software maintenance and support services will also be provided. The Company will install the software on a server, operate the software from a technical perspective, and connect the software to the Internet in a manner allowing the Customer to access the software via an encrypted connection. The Company will also make the necessary memory capacity for the Customer's data available.
2. **LucaNet.Cloud** for the LucaNet.Financial OLAP Server features a maximum of 8 vCPUs, 64 GB RAM and 140 GB SSD; for LucaNet.Financial Warehouse, it features a maximum of 4 vCPUs, 16 GB RAM and 200 GB SSF as well as 1 VPN connection.

3. AMANA.Cloud:

1. Private Cloud (exclusively applicable to the software packages of GTC and VAT)

Technical Configuration	
8GB RAM 2 CPU	<ul style="list-style-type: none">• Portal (+ 1 App*)• Portal + VAT
16GB RAM 4 CPU	<ul style="list-style-type: none">• TAX - Portal + GTC (+2 Apps possible)• TAX - Portal + 2 Apps*

*DAC6 / Tax Balance

2. Amana.Cloud GLC Flexxxx / SmartNotes Flexxxx:

32GB Ram 8 CPU, shared by 4 customers

4. The Company offers SaaS delivery exclusively on the basis of versions that have been assigned "General Availability" (GA) status. The Customer is obliged to switch to the then current version prior to the installed software version reaching its EOL.
5. The Company will also make the client software available to the Customer for local installation.
6. The Company will provide the Customer with the necessary access data for accessing the software.
7. The Company will back up the Customer's data on a daily basis. Data backups will be stored for a period of 30 days.
8. The Company will provide software maintenance and support services to the Customer during the individual contract term. Hence, the Annexes: "Software Maintenance and Support/SLA" or "AMANA Software Maintenance and Support/SLA" also apply.
9. The agreed properties of the software result exclusively from the separate service description of the software. The respective properties of additional interfaces/apps are specified in the exposé attached to the offer/quotation. The Company is not liable to make any other software characteristics and features available for use by the Customer.

3. Compensation

1. The fees are payable in advance for a period of 12 months from the start of the (commercial) term. The total monthly service fee payable for SaaS services shall automatically increase every 12 months by up to 7 % on the basis of the previously applicable total monthly service fee.
2. Insofar as the agreed scope of use is exceeded, the Company shall be authorized to charge the Customer an additional price in accordance with the current price list.
3. In the event extensions to the scope of use of the software are agreed during the term of the individual contract, such extensions are also subject to the individual contract term and termination notice period of the individual contract.

4. The Customer shall notify the Company of any disruptions in the availability of the Cloud. The Customer will, as far as possible, provide details of the malfunction for the Company to investigate its cause and extent.

4. Customer's obligations

1. The Customer is obliged to provide the system requirements needed for using the Cloud. This includes:
 - a) Proper functioning of the Customer's Internet access including the data transmission links from and to the handover point to the Cloud. Handover point means the point at which the contractually agreed server on which the Cloud is used is connected to the Internet.
 - b) Installation of the latest version of the client software that is required for access on sufficiently dimensioned computers
2. The Customer must keep the access data for the Cloud confidential and only disclose them to persons it intends to grant use of the software. The Customer shall require any person to whom the access data are disclosed to submit to confidentiality. The Customer will be liable to the Company for all actions by persons whom the Customer has permitted access to the software by disclosing the access data.
3. The Customer must promptly change its access data upon learning of a third party gaining access to the access data. The Customer must also notify the Company promptly of any indications suggesting that its access data for the software is or was subject to misuse by a third party.

Annex: Software Rental

1. Subject matter of the annex

The subject matter of this annex are software rental services. These services include:

- Making the software available for use during the individual contract term
 - Software maintenance and support services (including SLA)
1. Company makes the software together with the integrated user documentation available for use by the Customer. The Company does not disclose the source code of the software.
 2. The agreed scope of the software results exclusively from the separate service description of the software. The respective scopes of additional interfaces/apps are specified in the exposé attached to the offer/quote/quotation. Company is not liable to make any further software characteristics and features available for use by the Customer.
 3. The permitted scope of use by the Customer and any additional rights and obligations of the parties with respect to the software are defined in the General Terms and Conditions.
 4. The scope of the software maintenance and support services is specified in the Annexes: "Software Maintenance and Support/SLA" or "AMANA Software Maintenance and Support/SLA"

2. Customer's obligations

The Customer must regularly backup the data within its sphere of control. Data backups must be stored in a manner that allows for the restoration of the data.

3. Compensation

1. The service fee is payable in advance for a period of twelve months from commencement of the (commercial) term. The total monthly service fee payable for software rental services shall automatically increase by

up to 7 % every 12 months based on the previously applicable total monthly service fee.

2. Insofar as the agreed scope of use is exceeded, Company shall be authorized to charge the Customer an additional price in accordance with the current price list.

3. In the event extensions to the scope of use of the software are agreed during the term of the individual contract, such extensions are also subject to the individual contract term and termination notice period of the individual contract.

Annex: Managed Server Hosting

1. Subject matter of the annex

The subject matter of the annex are managed server hosting services. These services include:

- Provision of the server (Cloud) including the necessary memory capacity
- Technical operation of the software's server components

This allows the Customer to use the software functions via remote access using the client software installed at the Customer.

2. Scope of Services for Managed Server Hosting

1. The Company grants the Customer the right to use the software via the Internet during the individual contract term. This means that the Company will install the software on a server, operate the software from a technical perspective, and connect the software to the Internet in a manner allowing the Customer to access the software via an encrypted connection. The Company will also make the necessary memory capacity for the Customer's data available.
2. The Company offers managed server hosting exclusively on the basis of versions that have been assigned "General Availability (GA)" status. The Customer is obliged to switch to the then current version prior to the installed software version reaching its EOL.
3. The Company will also make the client software available to the Customer for local installation.
4. The Company will provide the Customer with the necessary access data for accessing the software.
5. The Company will back up the Customer's data on a daily basis during the individual contract term. Data backups will be stored for a period of 30 days.
6. The Company will provide software maintenance and support services to the Customer during the individual contract term. Hence, the Annexes: "Software Maintenance and Support/SLA" or "AMANA Software Maintenance and Support/SLA" also apply.

3. Compensation

1. The individual contract provides for a one-off price for the initial provision and a monthly price. The monthly service fee is payable in advance for a period of twelve months from commencement of the (commercial) term.
2. Insofar as the agreed scope of use is exceeded, the Company shall be authorized to charge the Customer an additional price in accordance with the current price list.
3. In the event extensions to the scope of use of the software are agreed during the term of the individual contract, such extensions are also subject to the individual contract term and termination notice period of the individual contract.

4. Customer's obligations

1. The Customer is obliged to supply the system requirements need for using the Cloud. This includes:
 - Proper functioning of the Customer's Internet access, including the data transmission links from and to the handover point to the Cloud
 - Installation of the latest version of the client software that is required for access on sufficiently dimensioned systems
2. The Customer must keep the access data for the Cloud confidential and only disclose them to persons it intends to grant use of the software. The Customer shall require any person to whom the access data are disclosed to submit to confidentiality. The Customer will be liable to the Company for all actions by persons whom the Customer has permitted access to the software by disclosing the access data.
3. The Customer must promptly change its access data upon being aware of a third party gaining access to the access data. The Customer must also notify the Company promptly of any indications suggesting that its access data for the software is or was subject to misuse by a third party.
4. The Customer shall notify the Company of any disruptions in the availability of the Cloud. The Customer will, as far as possible, provide details of the malfunction for the Company to investigate its cause and extent.

Annex: Development Services

1. Subject matter of the annex

The subject matter of this annex are (software related) development services.

2. Development Services

1. Development services are agreed in the individual contract and binding requirements specifications. An agreement pertaining to development services is only possible in the presence of binding requirements specifications.

2. For standard interfaces, the Company will provide the Customer with the binding requirements specifications to serve as the service description.

3. The following applies to Customer-specific development services:

The Customer must describe the requested development services using the forms provided by the Company. The forms completed by the Customer constitute preliminary requirements specifications.

The Company will evaluate the completeness, unequivocalness, conclusiveness, and technical feasibility of the Customer's request in the preliminary requirements specifications and on this basis prepare a final version of the requirements specifications.

The final requirements specifications shall become a binding exposé if:

- the Customer accepts the requirements specifications promptly.
- the Customer fails to make a declaration within ten days from being provided with the requirements specifications.

Both Parties agree to find a mutually acceptable solution if the Customer rejects approval of the requirements specifications and provides reasons for the rejection. All development services carried out previously and in future will then be payable separately as standalone services.

3. Compensation

1. Invoices are payable upon (partial) acceptance.
2. Unless a fixed price has been agreed, development services will be billed pursuant to the then current Company price list.

4. Acceptance of Development Services

1. The Parties shall promptly document the acceptance of development services in a written acceptance report outlining the results of the acceptance. Any objections against the report must be declared on-site or without undue delay following receipt of the acceptance report.

2. If the Customer fails to declare acceptance without undue delay, the Company may set the Customer a deadline of two weeks to declare acceptance. The development services are deemed accepted if the Customer does not describe the significant defects and other reasons for refusing acceptance within the 2-week period.

3. The Customer is not entitled to refuse acceptance on the grounds of insignificant defects. Any insignificant defects must be documented in the acceptance report and will be rectified by the Company within reasonable time. A defect is insignificant if it does not noticeably interfere with the software's suitability for the intended purpose.

4. Development services are also deemed accepted if the Customer utilizes the Company's development services in its ordinary business operations.

5. Change request procedure

1. Prior to acceptance, the Customer may use the form provided by the Company to request changes and additions to the development services (development services), provided the requested changes and additions are technically feasible and reasonable for the Company.
2. The Company will evaluate the change request within ten workdays after receipt and notify the Customer in a quotation of the feasibility together with the implications for the schedule and the corresponding price payable.
3. The Customer shall review the quotation within ten workdays from receipt. If the Customer accepts the quotation, the changes will become part of the individual contract. If the Customer does not accept the quotation, the Company will continue its development services (development services) unchanged. The additional work hours and expenditure incurred by the Company will be invoiced on the basis of the then current price list.
4. Unless the Customer makes a written request for the Company to suspend the development services (development services), the Company will continue performance of the development services (development services) during the change request procedure.
5. The Company shall notify the Customer of any performances to be delivered prior to the finalization of the change request procedure that would be rendered unusable due to the requested changes. The additional work hours and expenditure incurred by the Company will be invoiced pursuant to the then current price list.

6. Rights of use

1. Where the performance of development services (development services) entails the creation of software or other documents by the Company, the Customer will be granted non-exclusive rights of use for the contractually agreed utilization of such development services.
2. The rights of use granted in the preceding sentence are subject to the condition precedent of the Customer having made full payment of the prices agreed for the respective services.

7. Special cooperation obligations

1. The Customer shall facilitate the successful completion of development services (development services) by cooperating actively and reasonably (also see the General Terms and Conditions).
2. If the Customer fails to honor its obligations, the Company may set the Customer a reasonable grace period to comply with its obligations to cooperate. The Company may terminate the individual contract if the Customer's failure to cooperate continues after expiry of the grace period. The Company shall then be authorized to demand payment based on the actual expenses and workload in accordance with the current price list.

Annex: Software Maintenance and Support/SLA

1. Subject matter of the annex

The subject matter of this annex are software maintenance and support services (including SLA), for which the specific scope is derived from the alternative service packages defined hereinafter. Please note: This annex regularly does not apply to AMANA software, unless expressly stated in the individual contract.

Service Package Basic

- Software maintenance (software/apps/interfaces)
- Support as per SLA

Service Package Advanced

- Software maintenance (software/apps/interfaces)
- Support as per SLA

Service Package Professional

- Software maintenance (software/apps/interfaces)
- Support as per SLA
- Dedicated care by a Customer Success Representative
 - Conduction of a Customer Success Kick-off Meeting including the creation of a Success Plan
 - Conduction of Business Reviews to evaluate the status quo with regard to the use of the software and further potentials.

2. Software maintenance

1. The software maintenance services provided by the Company include the provision of new software versions to the Customer via the Internet in accordance with the Company's Release Policy.
2. The Company's maintenance services are only provided for software versions that are in the "General Availability (GA)" phase.
3. The respective software versions are subject to the hard- and software requirements specified by the

Company. The system requirements may change as a result of the continuing development of the software.

When making more recent versions of the software available for use to the Customer, the Company is authorized to modify any utilized open- source software and utilize additional open- source software, provided the contractually agreed use of the software by the Customer remains unimpeded or is only impeded in an insignificant degree. An insignificantly impeded usability is the case if the software's modification is negligible in terms of the functionality and the Customer can be expected to tolerate the modification. New open-source software may be subject to other open-source terms of license than those disclosed at the time of contracting.

3. Maintenance of Company apps and interfaces

1. Company apps are functional enhancements to the the Company software. the Company offers free apps as well as payable apps. There are no defined release cycles for apps. The Company will make updated versions of apps available to the Customer at its sole discretion. The above provisions pertaining to software management also apply to the software maintenance for apps.
2. For the purposes of software maintenance for Company apps and interfaces, only new versions of external systems (ERP and database systems) are supported within the then current release.
3. The maintenance services for Company apps and interfaces only serves to assure availability of the functions defined in the binding exposé.

4. Compensation

In the case of SaaS, software maintenance services will automatically be included in the respective service and a separate payment schedule will not be necessary.

5. Service Level Agreement (SLA)

A. Availability

1. The LucaNet.Cloud is deemed available if it is connected to the Internet in a way that allows the Customer to use the essential functionalities of the software via online access using the client software installed at the Customer.

2. The monthly availability percentage rate is calculated as follows:

Availability [%] = $1 - (\text{downtime} / \text{total time})$. The following definitions apply:

- Downtime: Downtime means the total minutes within the same month for which LucaNet.Cloud is unavailable. The following times are excluded from the calculation:
 - a) Scheduled maintenance works
 - b) Updates that have been coordinated with the Customer
 - c) Periods of unavailability that are outside of the Company's sphere of control (incidents caused by the Customer, service providers attributable to the Customer, or third parties attributable to the Customer)
- Total time: Number of minutes within the same month less the excluded times

3. The Company warrants 99.00% availability for LucaNet.Cloud.

4. The availability of LucaNet.Cloud is monitored automatically every 5 minutes. The results of this monitoring shall serve as an adequate basis for evidencing the degree of availability. The Customer may establish that the measurement results are inaccurate.

5. Maintenance Works

1. To safeguard the quality and security of LucaNet.Cloud, the Company carries out the following maintenance works on a daily basis:

- a) Automatic updates
- b) Data backups
- c) Database reorganization

2. A time window of not more than 5 hours in total between Mondays and Saturdays, as well as 7 hours on Sundays, is agreed for scheduled maintenance works. LucaNet.Cloud will be unavailable or available with limited functionalities during these periods.






3. The scheduled maintenance works will take place Mondays through Saturdays between midnight and 5:00 a.m. local time (time at the data center), and on Sundays between midnight and 7:00 a.m. local time. The duration of the works mainly depends on the size of the Customer's database and

will usually take between 3 and 5 hours. 2 additional hours of maintenance works are scheduled on Sundays for maintenance works by the data center operator. The stated periods are experience-based estimates and may vary from Customer to Customer.

Any maintenance works arising during other times will be advised by e-mail to the technical point of contact designated by the Customer with at least 24 hours advance notice before the scheduled downtime. The Customer may be given shorter notice in the case of security-relevant maintenance works.

B. Support

1. Support Matrix

Service Package	Service Times	Hours	Reaction Time	Channel	Tech Support	User Support
Basic	8x5	9am-5pm	Low: 24h Medium: 12h High: 4h Blocker: 2h	<ul style="list-style-type: none"> Web portal Call-back/Mail 		Chargeable
Advanced	8x5	9am-5pm		<ul style="list-style-type: none"> Web portal Call-back/Mail 		
Professional	10x5	8am-6pm		<ul style="list-style-type: none"> Phone Web portal Call-back/Mail 		

2. Definitions Support Matrix

Reaction Time:

Time from the creation of the ticket until the support team starts working on the ticket.

LOW:

Incident with minimal impact and urgency which can be mitigated with a workaround. Customer's system is fully available and the customer is able to use the system.

MEDIUM:

Incident with light impact and urgency which can be mitigated with a workaround or by not using affected features. Customer's system is available and the Customer is able to use most of the system's functions.

HIGH:

Incident with high impact and urgency which can't be mitigated with a workaround or the Customer is not able to complete time critical tasks. Customer's system is only partially available or the Customer is not able to use urgently needed features of the system.

BLOCKER:

Incident with maximal impact and urgency like a complete outage of the system or a critical Security Incident. Customer's system is not available, the Customer is not able to use urgently needed features of the system or the risk of data loss or compromise due to a security problem is very high.

3. Support

1. The Company offers the Customer the opportunity to lodge support requests via a web portal, by e-mail, or over the telephone. This service is closed on public holidays observed in the country in which the Company is domiciled as well as Christmas Eve, and New Year's Eve.
2. A distinction is made between the following support categories:
 - a) Tech Support (support with respect to technical incidents)
 - a) User Support (support with respect to non-technical/substantial incidents)
3. The following services are not covered by support:
 - a) General business consultancy and user training
 - b) Support in the technical installation, configuration, and operation of the software
 - c) Advice and support related to technical problems that are not associated with the software or that fall outside of the Company's sphere of control.

These requests include, but are not limited to:

- Firewall configuration
 - Administration on the level of the operating system or database
 - Installation of third-party software that accesses the Company's software
4. Support services are only available to properly licensed users of the software and the persons nominated to the Company as technical points of contact.

4. Preparation of support requests

1. In addition to the information and cooperation obligations incumbent on the Customer under the General Terms and Conditions, the following requirements and delimitations apply for support services provided by the Company.
2. The Customer undertakes to thoroughly examine whether a technical problem in their own hardware or software environment can be excluded as the cause of the problem before lodging a support request.

3. The Customer shall provide the Company with all documents and information required for rendering support services and assist the Company during the further handling of the support request. This, among others, includes:
 - a) Description of the incident
 - b) Time and duration
 - c) Number of affected users
 - d) Description of the system and hardware environment
 - e) Provisioning of all other necessary information (e.g. error logs, screenshots, database backups...)

Annex: AMANA Software Maintenance and Support/SLA

1. Subject matter of the annex

The subject matter of this annex are software maintenance and support services (including SLA) in the context of AMANA software. This annex exclusively applies to AMANA software.

2. SLA for AMANA software

A. Availability

1. The application is deemed available if it is connected to the Internet in a manner that allows the Customer to use the essential functionalities of the software via online access using the client software installed at the Customer.

2. The monthly availability percentage rate is calculated as follows:

Availability [%] = $1 - (\text{downtime} / \text{total time})$. The following definitions apply:

• Downtime: Downtime means the total minutes within the same month for which the application is unavailable. The following times are excluded from the calculation:

- Scheduled maintenance works
- Updates that have been coordinated with the Customer
- Periods of unavailability that are outside of the Company's sphere of control (incidents caused by the Customer, service providers attributable to the Customer, or third parties attributable to the Customer)

3. The availability of the application is constantly monitored. The Company warrants 98.00% availability for the application.

4. Maintenance Works

The scheduled maintenance works for application-related updates takes place weekly on Sunday night. Hosting-related updates take place on the last Saturday of each month from 1.00 pm CET.

B. Support

Reaction Time:

The reaction times apply from the time the error message is recorded by the service hotline and only run during service hours.

Depending on the incident, the following reaction times apply:

Low: 1 week

Medium: 8h

High: 4h

Blocker: 2h

LOW:

Incident with minimal impact and urgency which can be mitigated with a workaround. Customer's system is fully available, and the customer can use the system.

MEDIUM:

Incident with light impact and urgency which can be mitigated with a workaround or by not using affected features. Customer's system is available, and the Customer can use most of the system's functions.

HIGH:

Incident with high impact and urgency which can't be mitigated with a workaround or the Customer is not able to complete time critical tasks. Customer's system is only partially available or the Customer is not able to use urgently needed features of the system.

BLOCKER:

Incident with maximal impact and urgency like a complete outage of the system or a critical Security Incident. Customer's system is not available, the Customer is not able to use urgently needed features of the system or the risk of data loss or compromise due to a security problem is very high.

C. Helpdesk

During the term of the individual contract, the Company offers the Customer the opportunity to lodge support requests by e-mail, or over the telephone. This service is closed on public holidays observed in the country in which the Company is domiciled as well as Christmas Eve, and New Year's Eve.

Enquiries can be sent by e-mail to the following product-specific addresses:

gtc-support@amana.de (Module Ertragsteuern)

vat-support@gtc.de (Modul VAT@GTC)

xbri-support@amana.lucanet.com XBRL Tagger

sn-support@amana.lucanet.com SmartNotes

The hotline is available during the service times from Monday to Friday from 9 a.m. to 6 p.m. CET on +49 201 94 622 622.

D. Preparation of support requests

1. In addition to the information and cooperation obligations incumbent on the Customer under the General Terms and Conditions, the following requirements and delimitations apply for support services provided by the Company.

2. The Customer undertakes to thoroughly examine whether a technical problem in their own hardware or software environment can be excluded as the cause of the problem before lodging a support request.

3. The Customer shall provide the Company with all documents and information required for rendering support services and assist the Company during the further handling of the support request. This, among others, includes:

- Description of the incident
- Time and duration
- Number of affected users
- Description of the system and hardware environment
- Provisioning of all other necessary information (e.g. error logs, screenshots, database backups...)

Annex: Training and Learning Management System ("LMS")

1. Subject matter of the annex

This annex exclusively applies to all services and proposals in connection with the Company's online and attendance trainings that are offered under the "LucaNet.Academy" brand, as well as those offered in the Learning Management System ("LMS").

2. Registration

1. All registrations made by the Customer are binding. The Customer must provide accurate data when requested for registration purposes. A training participation contract is concluded upon the Customer's receipt of the registration confirmation. In cases where the registration confirmation is not received at all or received late by the Customer, a contract shall be concluded unless the Company declares its rejection within 14 days. The Company will inform the Customer without delay if a training is overbooked.

2. Access data for the online training will be provided to the Customer by email ahead of the training start. This access data is intended exclusively for the Customer and must not be disclosed or made available - including temporarily - to third parties.

3. Use of the LMS

The Customer undertakes to use the LMS in an appropriate manner. The creation, use or storage of contents that comprise hurtful, derogatory, threatening, racist or other statements of a demeaning, religiously derogatory nature or contrary to common decency or statutory provisions is prohibited as well as the publication of such contents by means of disseminating links to such contents or otherwise providing Internet addresses. Third party copyrights, trademarks and other property rights must be respected.

4. Requirements for online Training Sessions

1. The technical requirements for course participation are specified in the respective course description available on the website. The Customer is responsible for assuring compliance with the system requirements. The training fees are non-refundable if the participant experiences technical problems or does not meet the technical requirements.

2. The price for online training includes attendance at the training event as well as the training documentation made available for download.

5. Availability of the LMS

1. Except for in the event of planned downtime due to necessary updates and similar changes to the LMS at the licensor's initiative, the licensor warrants an average availability of 99.5% over the year.

2. Whenever possible, the user will be given prior notice of updates and similar performance enhancements or bug fixes that limit the LMS' availability for a specified period of time.

6. Changes

The Company reserves the right to make small changes to the training event schedule. In the case of scheduled events, the Company also reserves the right to change the speaker/lecturer at any point in time.

7. Prices / Payment terms

Unless stated differently in the Company documentation and website, the price for attendance events includes attendance at the event and the event documentation. Drinks as well as snacks during breaks and lunch are also included. The price does not include the cost of traveling to and staying overnight at attendance events.

8. Cancellations

1. The Customer may only cancel participation at a training event in writing or via the LMS. No payments to the Company are due if a cancellation notice is received within four (4) weeks prior to the planned date of an attendance event, or two (2) weeks prior to a planned online event. The full seminar price will be payable to the Company if the Customer cancels less than four (4) weeks ahead of an attendance event or less than two (2) weeks ahead of an online event. Subject to written notice, Customers may transfer their bookings to other persons at any point in time.

2. Rebookings are generally at the organizer's discretion. The Company will however try to accommodate rebooking requests from the Customer. The Company reserves the right to charge a rebooking fee of 15% of the price for the originally booked event if a booking is changed after expiry of the free cancellation period.

3. Customers who have booked a course with an open date ("self-study") must take their course within 180 days from receiving their access details. The right to attend the course will otherwise be forfeited without compensation or refund.

4. If a training is canceled due to a lack of demand, the Company will inform the Customer by no later than two weeks prior to the planned training date and refund any payments already made. If an online training is canceled due to lack of demand, the Company will inform the Customer at least one week ahead of the planned date. The Customer's payments will in this case be refunded. Travel expenses are non-refundable.

5. The Company will inform the Customer without delay of any cancellations necessary due to force majeure. Events canceled by the Company due to force majeure may be postponed to a new date. The Customer may cancel his booking if he is unable to agree on a replacement date with the Company within a reasonable period of time. Any pre-paid training fees will in this case be refunded to the Customer.