

1 Scope

- 1.1 BDO shall provide the Abacus software to the Client within the scope of "AbaWeb" by means of AbaWeb subscriptions (hereinafter "Service"). These General Terms of Use (hereinafter "GTU AbaWeb") govern the use of this AbaWeb service.
- 1.2 By placing an order, the Client acknowledges these GTU AbaWeb of BDO. The GTU AbaWeb shall constitute an integral part of all quotes, order confirmations and orders of BDO in connection with the "AbaWeb" service. Any general terms and conditions or contractual conditions of the Client shall not apply.

2 Content and scope of the Service

- 2.1 BDO grants the Client of the AbaWeb service a non-exclusive and non-transferable right to use specified functions and program components within the scope of an AbaWeb subscription on BDO's AbaWeb platform. The Client does not receive any rights to the AbaWeb platform, the Abacus software installed on the AbaWeb platform or the associated documentation. The user manual and the applicable licence description of the Abacus manufacturer (hereinafter "Manufacturer") define the usage regulations, the scope of functions and the performance description. The Client has no claim to use a particular version of AbaWeb.
- 2.2 BDO shall provide the server platform for operation of the Service and access to the Service and uphold its operation. It may also engage third parties for operation of the AbaWeb platform for the purpose of operating the software in a cloud environment.
- 2.3 Conceptual work, functional enhancements, parameterisations, training, support services, post-update processing, accounting work and other services are not part of the Service. They shall be offered to the contracting party as required and shall be invoiced separately.
- 2.4 If and to the extent that BDO offers additional services free of charge, the Client shall have no claim to performance of such services. BDO may at any time discontinue or change such additional services or offer them only subject to a fee.

3 Fee

- 3.1 The Client shall pay BDO a one-time setup fee and recurring usage fees. The fees and conditions can be found in BDO's current price list. Invoicing is performed as per the terms of the contract.
- 3.2 BDO reserves the right to adjust the AbaWeb fees at any time. Price changes shall be communicated to the contracting party in writing in advance, at least three months before they come into effect.

4 Availability of the Service

- 4.1 BDO shall not guarantee the continuous proper functioning and/or uninterrupted availability and/or accessibility of the Service.
- 4.2 BDO carries out planned system disruptions such as maintenance intervals, which may result in the temporary unavailability of the Service. These shall be carried out during off-peak hours whenever possible. BDO may also interrupt operation of the Service for good cause if necessary (e.g. due to faults or the risk of improper use). The Client is not entitled to compensation for any damages resulting from such interruptions.

5 Duties of the Client

- 5.1 The Client is responsible for its own hardware and software components (incl. programs and PC configuration) and for its access to the Internet. Furthermore, it shall be incumbent upon the Client to ensure that the technical system requirements governing use of AbaWeb are fulfilled.
- 5.2 The Client shall also ensure that, if smartphones are used by employees for business purposes under the contract with BDO, all necessary consents have been obtained governing the storage of sensitive data. The Client is solely responsible for the safety of equipment during mobile use.
- 5.3 The Client shall be required to set up its supplementary systems and programs in such a way that this does not impair the security, integrity or availability of the systems which BDO uses to provide its services.
- 5.4 When using the Service, the Client shall be responsible for ensuring that it complies with all applicable statutory or regulatory provisions, the BDO GTC, these GTU AbaWeb, any third-party rules of use and any potential further instructions of BDO. The Client shall be responsible for the contents of the data that it or

third parties authorised to use the Service transmit to BDO or have processed by BDO. With respect to the transmitted data and information, BDO shall assume that these and any representations made therein are neither illegal nor unethical, nor do they breach the rights of any third-parties. BDO will not review these requirements.

- 5.5 The Client shall indemnify BDO against all claims of third parties and shall reimburse BDO for any costs incurred by BDO as a result of a breach. The Client shall additionally be required to furnish BDO with all necessary information and documents to defend itself against such claims, and to provide BDO with reasonable assistance in doing so.
- 5.6 Without BDO's prior consent, the Client shall not be entitled to have software rollouts or adaptations/add-ons made by third parties.
- 5.7 The pre- and post-processing work prescribed by the Manufacturer must be performed to ensure an appropriate and professional update. The Client undertakes either to perform such pre- and post-processing work itself in a professional manner at the specified time, or to commission BDO to do so in advance subject to adequate lead time.

6 User registration and activation

- 6.1 BDO shall register the Client with the Manufacturer and create a user profile on the AbaWeb platform. In order to activate AbaWeb for individual users, BDO must log the e-mail addresses of the users designated by the Client with the Manufacturer.
- 6.2 When using the platform for the first time, the user receives a user ID and a password for the purposes of registration. The temporary password used for initial login must be changed after use. The user ID and password must be kept secret and must not be made accessible to third parties. In addition, the password must be changed immediately if there is reason to suspect that unauthorised persons may have gained knowledge thereof.

7 Data protection, system and data security

- 7.1 The parties undertake to treat as confidential all information they become aware of within the framework of the contractual relationship, not to pass this information on to third parties, and to use it only within the scope of providing the Service.
- 7.2 The Client confirms that it is aware of the existing security risks arising from use of the Internet and Internet technologies. The Client must ensure the security of the systems, programs and data within its sphere of influence. It shall maintain the confidentiality of passwords and usernames with respect to third parties. Any login with a correct username and password shall be considered to have been made by the Client or by a user authorised by the Client.
- 7.3 BDO shall take suitable and economically feasible technical and organisational measures from a data security perspective that are in accordance with the latest technology and in line with the risk involved in order to protect the services and systems within its area of responsibility from unauthorised access or external attacks. In doing so, BDO shall make no guarantee or warranty whatsoever for protection from unauthorised third-party access.
- 7.4 BDO is technically capable of seeing any data made available to it through the Service and can view these data for support purposes at any time. Data shall be stored, processed and evaluated by BDO for the duration of the contractual relationship to the extent necessary to fulfill the purpose of the contract.
- 7.5 BDO shall not forward the Client's data to third parties without the Client's consent. BDO may, however, forward the data to third parties who provide services on behalf of BDO (e.g. IT support), to national companies that are part of the global BDO network, or in the case that BDO is required to forward the data for statutory or regulatory reasons. In principle, such forwarding only takes place in states that are part of the EU or the EEA. If, in exceptional cases, data are forwarded to countries that do not guarantee adequate data protection (e.g. USA), data protection shall be ensured in other ways (e.g. via contracts or Binding Corporate Rules).
- 7.6 BDO is authorised to transmit data of the contracting party and the users (name, address, purchased goods, etc.) to the Manufacturer to the extent necessary for performance of the contract.

8 Objections, liability and force majeure

- 8.1 BDO shall only be liable for damage caused intentionally or by gross negligence. Liability for slight negligence and indirect damage is excluded.
- 8.2 BDO disclaims any liability for damages incurred by the Client as a result of technical defects, security defects or malfunctions on the part of third-party companies with which BDO cooperates or on which it is dependent (e.g. network operators).
- 8.3 BDO shall not assume any liability for service interruptions, in particular interruptions due to fault resolution, maintenance, conversion of the infrastructure or the rollout of new technologies.
- 8.4 The present limitations of liability and exclusion of liability apply to both contractual and non-contractual or quasi-contractual claims. The aforementioned provisions also apply to liability for auxiliary persons.
- 8.5 Liability claims shall become statute barred after six (6) months from the date on which they arose (absolute limitation period).
- 9. Disclaimer of warranty**
- 9.1 BDO undertakes to provide the Service with the required care and diligence. However, BDO does not guarantee that provision of the Service will be free from the risk of losses, damage, attacks, viruses, interference, hacker attacks or other security-related faults.
- 9.2 The technical data, specifications and descriptions for the Service contained in the user documentation or in other documents shall not constitute any guarantees or warranties by BDO. In particular, BDO shall not give any assurance whatsoever as to the functionality, efficiency or other advantageousness of the Service and cannot offer any guarantee that the Service can be used continuously and faultlessly in all combinations desired by the Client with any data, IT systems and other programs, nor that the correction of one program error will exclude further program errors.
- 9.3 The Manufacturer's warranties apply exclusively to material defects and defects of title for products and updates. BDO shall assign to the Client all warranty claims to which it is entitled against the Manufacturer.
- 9.4 Any further warranty on the part of BDO is excluded to the extent permitted by law.
- 9.5 Information, brochures and advertising messages of BDO of any kind are non-binding insofar as they are not expressly designated as such and do not represent any assurance or commitment whatsoever.
- 9.6 Warranty and guarantee claims shall become statute barred after six (6) months from the date on which they arose (absolute limitation period).
- 10 Suspension and termination of service**
- 10.1 BDO shall be entitled to suspend the Service used by the Client with immediate effect, in whole or in part, at the Client's expense, if it is likely that the Client's use of the Service or the Client's data violate these GTU or the rights of BDO or of third parties, or breach or risk breaching applicable laws, other official regulations or common decency. It may also suspend the Service if the Client's conduct impairs the performance of BDO's AbaWeb platform in any manner.
- 10.2 The length of the suspension shall depend on how long it takes to clarify whether laws have been violated, the duration of the offence or a dispute concerning the offence.
- 10.3 The Client shall not be entitled to any claims for damages or a reduction in the usage fee as a result of a suspension, even if investigations show that none of the conditions set out in section 10.1 were applicable.
- 10.4 The minimum duration, notice period and termination date for fees can be found in the AbaWeb price list. The minimum duration, notice period and termination date for further services are determined by the respective contract concluded with the Client.
- 10.5 The service can be terminated with 30 days' notice by the contracting parties after the end of the first year at the end of the following month.
- 11 Data retention and restitution**
- 11.1 In all cases, the Client shall remain the sole owner of the data processed by it in the Service and may request that BDO surrender individual or all data at any time. However, this shall not apply to the correspondence between BDO and the Client and to the documents which the Client already possesses in original or copy. BDO may make and retain copies of data that it returns to Clients. Data are usually surrendered through handover of data media or transmission via a data network. These services will be invoiced by BDO on a cost-incurred basis.
- 11.2 The Service does not provide archiving. The Client shall be responsible for the lawful archiving of data and compliance with statutory retention regulations.
- 11.3 If all parts of the Service are terminated by the Client, BDO shall be entitled to delete all stored data effective from the time when use is ended. Upon request, BDO shall perform a data backup at the end of use and make this available to the Client. This Service will be invoiced by BDO on a cost-incurred basis.
- 12 Concluding provisions**
- 12.1 The Client may only transfer the rights and duties under the contract to third parties with the written approval of BDO. The contracting party shall not be entitled to have the Service used by third parties or to make it accessible to third parties without the prior written consent of BDO.
- 12.2 This provision excludes the transfer of the contract by the Client to legal successors.
- 12.3 Should one of these clauses be declared invalid, this shall not affect the other provisions of the GTU AbaWeb. The invalid provisions shall be replaced by legal provisions that approximate as closely as possible the original economic intent.
- 12.4 BDO reserves the right to amend or supplement the GTU AbaWeb at any time. The current GTU AbaWeb can be viewed at www.bdo.ch/abaweb.
- 12.5 Swiss law is applicable. The place of performance for the obligations of both parties and the exclusive place of jurisdiction for all types of proceedings shall be the location of the branch office of BDO which has been entrusted by the Client with execution of the mandate. However, BDO is also entitled to take action against the Client before the competent court of its domicile / registered office or before any other competent court.