

General Terms of Business for the Sale, Transfer without Payment and Lease of Standard Software and for the Provision of Services in Business Transactions Abroad of Jedox AG, with Registered Office in 79098 Freiburg, Germany (as at June 2008)

I. Introductory Provisions

1. General, Scope of Contract

- 1.1 Our offers, deliveries and other services, present or future, made in relation to the persons or entities listed in clause 1.2 herein take place solely on the bases of the present General Terms for Business Transactions Abroad ("**General Terms**"). We do not recognise any of the customer's conditions contrary to, diverging from or not included in these General Terms.
- 1.2 Our General Terms apply solely to persons or entities domiciled abroad who, upon the conclusion of the contract, are acting in the performance of their corporate or self-employed commercial activities.
- 1.3 Our General Terms apply to the sale (see part II below), the transfer without Payment (see part III below) and the leasing (see part IV below) of standard software and to the provision of services (see part V below) in relation to the persons and entities in clause 1.2 herein.

2. Subject of Contract, Conclusion of Contract

- 2.1 The details and information given in our homepage and in product catalogues become a legally effective part of any contract only if the contract makes express reference to such details and information.
- 2.2 The content of any contractual relationship and the scope of delivery and provision of services are governed solely by our written confirmation of order; however, in the event of a binding offer on our part and its acceptance within the specified period, the contractual relationship is governed by our written offer. Collateral agreements, verbal statements given by employees or agents as well as changes or amendments to confirmed contracts (including changes to the delivery items) must be confirmed by us in writing to be effective; such written notice provided over means of telecommunication shall be sufficient.

3. Product Descriptions, Offer and Quotation Documents, Reservation of Right to Make Modifications

- 3.1 Product descriptions on our homepage, with test programmes, in catalogues, brochures, etc. do not create any warranty as to quality, nature or description.
- 3.2 We reserve the right to ownership of and title over, copyrights and intellectual or industrial property rights (including the right to register any such rights) in all our offer and quotation documents, in particular in test programmes, illustrations and cost estimates. The documents listed above must be immediately returned to us at our request if our offer is not accepted.
- 3.3 We reserve the right to make technical changes and modifications, provided that the usual use of the delivery items, or such use provided for under the contract, is not significantly or detrimentally impaired and the customer may reasonably be expected to accept such changes.

II. General Terms of Business for the Purchase of Standard Software

4. Delivery Period, Acceptance of the Goods

- 4.1 Delivery and service periods are only binding when we have expressly confirmed them in writing.
- 4.2 The date of delivery shall be deemed to be extended appropriately in the event that we are unable to meet our delivery obligations at all or in good time for reasons beyond our control and that could not have been reasonably foreseen by us at the time of conclusion of the contract. Reasons beyond our control include, in particular, the untimely and improper delivery of materials by our suppliers. We shall notify the customer of the emergence and removal of such impediments as soon as possible. If the impediment persists for longer than three months, or if it is established that it shall persist for longer than three months, we or the customer may declare the contract to be at an end.

5. Prices

Unless agreed otherwise, the prices shown in our current list of prices and conditions plus statutory value added / sales tax and shipping costs apply.

6. Terms of Payment, Customer's Ability to Pay, Value Added Tax

- 6.1 Unless agreed otherwise, our invoices shall be due for payment in full without deductions or set-offs within 10 days of the date of invoice. Payment is deemed to have been made from the point at which we have unrestricted access to the amount ("**Receipt of Payment**").

- 6.2 Cheques shall be accepted if agreed between the parties and shall be considered to be payment only once they have been unconditionally credited to us. Any costs and expenses incurred thereby, in particular, bank, discount and other expenses, inclusive of any value added tax thereon, shall be paid by the customer and shall be immediately due for payment.

- 6.3 Set-offs or reductions of the amount payable by reference to counter claims as well as the exercise of any right to withhold payment by the customer is only permitted if the legal claims are recognised by us, uncontested, and ready for decision or recognised by force of law.

- 6.4 If the customer fails to pay the purchase price within 10 days as specified under clause 6.1, we may demand interest of 9% p.a. above the principal refinancing rate of the European Central Bank without prejudice to any other remedies to which we may be entitled. We reserve the right to prove and claim higher damages actually incurred.

- 6.5 If, after the contract is concluded, we become aware of circumstances that justify well-grounded doubts about the customer's ability to pay or creditworthiness and as a result of which a risk that our contractual claim for payment may be jeopardised exists, we shall be entitled to refuse to provide our services, until such time as payment has been made in accordance with the contract or security has been provided for such payment and the customer has settled or paid any other claims that have arisen out of the business relationship and that are commercially associated with the contract in question. In addition, we shall be entitled to treat the concluded contract as at an end and to claim damages.

7. Customer's Rights in the Purchased Software

- 7.1 If we deliver standard software to the customer against payment of a one-off charge for any length of time, the customer shall receive the non-exclusive right, unlimited in duration, to duplicate the software to the extent such duplication is necessary for loading, viewing, running, transferring or saving the software contemporaneously on a computer for the simultaneous use by the maximum number of users as agreed in the contract ("**Agreed Use**"). The customer agrees to abide by the provisions relating to Agreed Use and agrees not to make the software available to additional users.

- 7.2 The customer has the right to decompile, edit or duplicate the software to the extent that this is necessary to establish the interoperability of the software with other programmes or to eliminate errors or bugs in the software. This applies, however, only where we have failed upon request to make the relevant, necessary information accessible to the customer within an appropriate period. The customer is not entitled to decompile, translate, edit, arrange or rework the software in any other manner beyond that here set out.

- 7.3 The operation of the software by third party businesses by way of outsourcing requires our prior consent.

- 7.4 The customer is not entitled to generate copies or partial copies of the software on other media. This does not apply to the generation of a backup copy. The customer shall mark the backup copy with the words "Backup Copy".

- 7.5 The customer is entitled to sell the software to third parties only if:

- a) it fully gives up the use of the software and destroys any existing copies of the software;
- b) it notifies us of the name and address of such third party; and
- c) such third party gives to us its consent to be bound by these General Terms in writing.

If the customer violates the this clause, he shall owe us a contractual penalty of half the amount that the third party would have had to pay under our current list of prices and conditions to obtain the software from us, or half the purchase price agreed with the customer, whichever is the greater.

- 7.6 The customer is not under any circumstances whatsoever entitled to permanently or temporarily rent, lease or otherwise make the software available to third parties. The customer's employees are not third parties for the purposes of this clause, as long as they use the software within their relationship of employment existing and according to this contract.

8. Lack of Conformity of the Goods or Documentation with Contract, Notice of Defects, Warranty

- 8.1 The customer shall be obliged to give written notice of lack of conformity of the goods and/or documentation that was identifiable when accepted by the customer promptly, at the latest within one week of acceptance, specifying in detail the nature of the lack of conformity. The customer shall also be obliged to examine the goods and/or the documentation promptly, at the latest within one week of acceptance. The customer shall lose the right to invoke the lack of

conformity of the goods with the contract if it fails to give us written notice thereof (including the precise nature of the lack of conformity) within a week of when it identified, or must have identified, such lack of conformity, irrespective of the reason the customer gives for not complying with this requirement. The customer's written notice of lack of conformity must have been sent within one week after the acceptance of the goods or the discovery of the lack of conformity; in addition to this, we actually have received the notice of defects promptly sent by the customer.

8.2 If, after the customer has given notice of lack of conformity, no actual lack of conformity of the goods to the contract can be established, the customer shall be obliged to reimburse us with the costs and expenses we incurred in connection with the examination and inspection of the goods.

8.3 In the event of lack of conformity of the goods or documentation we shall be entitled to remedy such lack of conformity by repair or replacement even after the agreed date of delivery. Unless otherwise agreed in the contract or as a result of circumstances relating to the conclusion of the contract, in particular the negotiations held, a lack of conformity with the contract does not exist if the goods do not conform to the applicable technical and other standards in the country of destination (customer's registered place of business) or if the delivered item is not fit for the purpose for which similar goods are normally used.

8.4 Insofar as the lack of conformity of the goods or documentation is not remedied by repair or replacement within a reasonable period of time, the customer may demand a reduction in the purchase price corresponding to the reduced value of the goods.

8.5 In the event of a lack of conformity of the goods or documentation, the customer does not have any right to treat the contract as at an end in lieu of a reduction in purchase price, unless such lack of conformity constitutes a significant breach of contract. No significant breach of contract occurs, however, if we remedy the lack of conformity with the contract within a reasonable period to be determined by the customer of not less than six weeks.

8.6 The customer's right to assert claims under the warranty shall expire within twelve months from when the customer accepted the delivery items.

9. Third Party Rights

9.1 To the extent that the delivery item is encumbered by rights of third parties, the customer may demand a method of using the delivery item that is not subject to any legal objection or an equivalent delivery item. We retain discretion as to which of these we provide.

9.2 The customer agrees to notify us without delay and in writing if third parties assert industrial or intellectual property rights (e.g. copyright or patent rights) in the delivery item against it. The customer authorises us to pursue the dispute with the third party on our own. For as long as we make use of such authorisation, the customer shall without not be permitted to acknowledge third party claims without our consent; we shall then defend such third party claims at our own expense and indemnify the customer in relation to all costs arising from such defence, to the extent that they do not arise out of the customer's breach of obligations (e.g. use of the delivery item in violation of the contract).

10. Retention of Ownership and Title

10.1 The ownership of the delivery items and the rights under clause 7 shall pass to the customer only after payment in full of the purchase price as specified in clause 6.1, provided that such reservation of ownership and title is effective under applicable law.

10.2 The customer shall be obliged to take all measures necessary to preserve the operation of this retention of title or to procure for us equivalent rights recognised in the country of destination (customer's registered place of business). Failure by the customer to comply with this obligation shall constitute a significant breach of contract.

III. General Terms of Business for the Transfer of Standard Software without Payment

11. Rights of the Customer over Software Transferred without Payment

11.1 To the extent that the software transferred without payment has been licensed as Open Source Software, the rights and obligations of the Customer shall be those provided for in the Open Source Licence under which the software was licensed. The relevant Open Source Licence is enclosed with the Software.

11.2 To the extent that the software transferred without payment is not Open Source Software ("Freeware"), the Customer shall have the non-exclusive, non-transferable right, not limited in time, to duplicate the software to the extent necessary to load, demonstrate, run, transfer or save the software ("Agreed Use"). The Customer shall only use the software according to this Agreed Use. The Customer is not permitted

under any circumstances, without our written consent, to sell the software or to transfer the software to third parties without payment. Clauses 7.2 through 7.4 and clause 7.6 of this Agreement apply accordingly.

12. Exclusion of Warranty for Software Transferred without Payment

12.1 Where we transfer software without payment in accordance with clause 11 of this Agreement, we do not provide any warranty.

12.2 We are liable only within the limits specified in clause 20 of this Agreement for damage caused by defects in the software transferred without payment according to clause 11 of this Agreement.

IV. General Terms of Business for the Lease of Standard Software

13. Customer's Rights in the Leased Software

13.1 The customer shall receive the non-exclusive right, limited in terms of time to the period of lease, to duplicate the software to the extent that such duplication is necessary for loading, viewing, running, transferring or saving the software contemporaneously on a computer for the simultaneous use by the maximum number of users agreed in the contract ("Agreed Use"). This right is not to be assigned to third parties and cannot be subleased. The customer shall only use the software according to Agreed Use and shall not to make the software available to additional users.

13.2 Clauses 7.2 to 7.4 and clause 7.6 herein shall apply accordingly.

14. Payment, Terms of Payment

14.1 Unless agreed otherwise, the remuneration for the provision of the software shall be determined by our current list of prices and conditions plus value added/sales tax.

14.2 The rental charge for each calendar quarter shall be due in advance on the third working day of each calendar quarter. In the first calendar quarter of the lease period, the rental charge is due upon complete provision of the software.

14.3 If the customer defaults in its payment of the rental charge, we shall be entitled to charge interest of the amount specified under clause 6.4 herein.

15. Term and Termination

15.1 Unless agreed otherwise, the lease agreement is concluded for an indefinite period. It may be terminated by either party thereto by giving notice six weeks prior to the end of each calendar quarter, at the earliest, however, six weeks prior to the end of the quarter in which this contract will have been on foot for one year.

15.2 In addition to clause 15.1, the lease agreement may also be terminated for a good reason without notice and in writing. A good reason entitling us to give notice of termination exists, in particular if the customer infringes our rights by using the software in a manner beyond that allowed by this agreement and fails to remedy the infringement within a reasonable period after having been given a demand to do so by us.

15.3 Notice of termination must be given in writing.

15.4 In the event of termination, the customer must cease to use the software. Clause 8.5 second sentence shall apply accordingly.

16. Service and Maintenance

16.1 We warrant that we shall maintain the contractually agreed characteristics and quality of the software during the term of the lease agreement and that no third party rights prohibit or impinge upon the Agreed Use of the software. We shall eliminate within a reasonable time any defects occurring in the lease items.

16.2 The customer is under the obligation to notify us in writing of any defects in the software without delay after their discovery. Such notification must specify the time at which the defect(s) occurred and the circumstances under which they occurred in detail.

16.3 If the customer fails to report known or evident defects within eight working days, the customer's right to reduce the purchase price or to terminate due to defects shall be excluded.

V. General Terms of Business for the Provision of Services

17. Consulting and Support in the Installation and/or Implementation of the Standard Software

17.1 In the context of the sale and leasing of standard software, we provide support and consulting services according to customer's instructions in the installation or implementation of the software. The customer requests and commissions our services in units of service days.

17.2 The customer is under the obligation to assist us in providing such support and consulting services by cooperating to the extent necessary.

18. Training

18.1 Training shall be given at the customer's premises or at another location to be determined in consultation with the customer, at our discretion. If training is given at the customer's premises, the customer shall, after consulting with us, provide the appropriate premises and technical equipment. If training is given at another location, the customer shall rent the premises and provide the required hardware and software on site.

18.2 We may cancel the training date for an important reason. If this occurs we shall notify the customer in good time and offer alternative dates.

19. Remuneration, Terms of Payment, Acceptance

19.1 Unless agreed otherwise, the services requested and commissioned by the customer shall be charged at daily rates to which ancillary costs for travel, accommodation and expenses in compliance with our current list of prices and conditions are to be added. A service day is equal to eight hours; additional hours will be charged pro rata and separately. Waiting times are deemed to be working times.

19.2 Service days will be charged and invoiced monthly with the relevant ancillary costs. If ten or fewer service days have been ordered, these will be charged in advance; ancillary costs will be accounted for as specified in sentence 1. Clause 6.1 shall apply accordingly as to the due date of our invoices.

19.3 If the customer defaults in the payments for our invoices, we shall be entitled to charge interest in the amount specified in clause 6.4 herein.

19.4 If the customer fails to request provision of the service days within the contractually agreed period, we may, after the expiry of a reasonable period set by us in which no service days are provided, treat the agreement as at an end and/or claim damages. If we assert claims for damages, we may without proof claim compensation in the amount of 50 % of the remuneration to cover our loss of profits. If the damage or loss incurred by us is higher, we may claim the full amount with corresponding proof.

VI. Concluding Provisions

20. Liability, Damages

20.1 Our liability for compensation, in particular for consequential losses due to late delivery or lack of conformity of the goods or documentation with the contract, is hereby excluded, unless it arises from intentional acts or gross negligence.

20.2 Our liability under the applicable product liability laws that cannot be contractually excluded shall remain unaffected.

20.3 The customer shall take reasonable precautions for the possibility that the goods do not work properly in whole or in part (e.g. with data backups, error diagnoses, regular reviews of the results, emergency plans). It is the customer's responsibility to safeguard the working environment of the goods.

21. Confidentiality

21.1 The parties hereto each undertake to treat in strict confidence all things (e.g. software, documentation, items of information) received from or that become known via the other party before the conclusion of or in the performance of the contract and that are protected by law, that include business or operational secrets or that are described as being confidential - during and beyond the term of the contract - unless they become known to the public without infringement of the duty to maintain confidentiality. The parties shall keep and safeguard all such items such that third parties are completely denied access to them.

21.2 The customer agrees that it shall make the contractual products available only to those of its employees and other third parties that require such access to perform their respective tasks. The customer agrees to instruct such persons on the need to maintain secrecy and confidentiality with respect to such items.

21.3 We shall process the customer's data required for the transaction in accordance with any pertinent data protection laws and regulations. Following the successful completion of the services, we shall be permitted to give the customer's name to third parties as a reference.

22. Place of Performance, Jurisdiction, Arbitration, Governing Law

22.1 The courts at our registered place of business in 79098 Freiburg, Federal Republic of Germany, shall have exclusive jurisdiction over any disputes arising under this contract. In derogation of the previous sentence, however, we shall be entitled to take action against the customer at the

place where the customer is generally amenable to the jurisdiction of courts of law.

22.2 This contract shall be governed by the United Nations Convention on the International Sale of Goods ("CISG") of 11 April 1980. Legal issues that are not addressed or regulated in the CISG, or that cannot be settled in conformity with the general principles on which the CISG is based, shall be subject to substantive Swiss law.

23. Final Provisions

23.1 In the event that any individual terms or provisions of the present General Terms or any agreement based thereon should, for any reason, be or become invalid or unenforceable, the remaining provisions shall remain in full force and effect. In case of such an invalid or unenforceable term or provision the parties shall work together to replace the invalid or unenforceable term or provision with a term or provision that reflects, as far as is possible and permissible, the legal and commercial effect of the invalid or unenforceable provision.

23.2 The parties hereto each undertake to take all reasonable measures that may be necessary to achieve the purpose of the contract and to refrain from taking any actions that could adversely affect its validity and effectiveness.