A. General Terms and Conditions

IQ² Development GmbH & Co. KG (hereinafter referred to as "IQ² Development" or "we") develops software and hardware solutions for intelligent device communication intended for companies and/or institutions (hereinafter referred to as "Customer") for enhancing their automation processes (business-to-business solutions). IQ² Development GmbH & Co. KG (hereinafter referred to as "IQ² Development" or "we") develops software and hardware solutions for intelligent device communication intended for companies and/or institution (hereinafter referred to as "Customer") for enhancing their automation processes (business-to-business solutions).

I. Scope of Application, Contract Conclusion

1. The below General Terms and Conditions (hereinafter referred to as "GToC") shall apply to all business activities offered by IQ² Development (in particular regarding development, distribution, software licensing and, if need be, customer-specific implementation and maintenance) within the framework of business transactions with other companies, bodies corporate organized under public law and public-law special funds. They shall apply to all offers, deliveries, and services, unless the parties agreed otherwise in individual cases. Within the framework of permanent business relationships, they shall also apply to all future business transactions without the need to point this out once again. Test users accept the test terms and conditions.

2. Customer accepts these Terms and Conditions to be binding on them by placing an order and by accepting either the order confirmation or our deliveries and services without objecting to it/them.

3. Any contrary or deviation terms and conditions of Customer are hereby expressly rejected. Our General Terms and Conditions shall apply even if we make deliveries in spite of being aware of Customer's contrary or deviating terms and conditions.

4. Unless expressly otherwise agreed, our offers shall be non-binding. A contract shall be concluded with Customer only after we accepted Customer's written order by sending an order confirmation or by performing the delivery/service; the term of acceptance shall be four weeks from the order receipt.

5. Any quality or life period guarantees, any quality agreements, declarations as to the use of delivered goods, and any other ancillary agreements must be in writing to be effective. Agreements and indications in our offers as to the quality or the use of delivered goods shall prevail over any indications contained in leaflets, drawings, descriptions, price lists, and other documents or samples.

II. Scope of Services, Examination and Cooperation Obligations, Documentation

1. The subject matter of these contractual conditions shall be the licensing of modular software components developed by IQ² Development for numerous applications, including - if so agreed - customer-specific development and/or adjustment, implementation and maintenance with Customer as well as, if need be, the delivery of hardware components.

2. Prior to contract conclusion and based on test software programs provided by IQ² Development free of charge, Customer ensured that all software specifications correspond to their application needs. Customer is aware of all significant functionality characteristics and conditions (examination obligation for Customer).

3. Should the need for (additional) developments, adjustments, implementation and/or maintenance services for contractual software programs become apparent only after this contract was concluded, Customer shall have the right to request contractual software program changes and supplements on the condition that IQ² Development is technically able to do so and that this is reasonable. IQ² Development shall examine the change request and provide Customer with a binding offer containing the result and any costs resulting form this. If Customer accepts the offer, these changes shall be of the essence.

4. Should Customer not fulfill their cooperation obligation after a contract was concluded in spite of being granted a certain period of time, IQ² Development shall have a right to contract cancellation.

5. To the extent to which required for the use of the contractual services, IQ² Development shall provide Customer with the respective user documentation (in particular installation and commissioning manuals, in the case of special agreements also file descriptions, manuals, file overviews, record descriptions, or other materials). If it is possible to download this user documentation at www.iq2-development.de free of charge, printed versions may be provided to Customer only for separate remuneration.

III.   Granting of Rights

1. This licensing shall not include a transfer of any ancillary copyrights, in particular no copyrights, patent and trademark rights. Copyright notices and other indications of industrial property rights may not be removed.

2. Any test software programs provided by IQ² Development may exclusively be used for test and evaluation purposes. In this respect, copies may only be made for data backup purposes. The use for any actual (productive) operational environments and a transfer to third parties shall be prohibited. IQ² Development shall have the right towards test users to withdraw the right to test uses at any time; in this case, test users shall be obligated to immediately delete any test software programs and any copies thereof and, upon request, to provide IQ² Development with the respective evidence.

3. After Customer paid the full amount of remuneration agreed upon to be paid for software programs (hereinafter referred to as "Contractual Software Program"), they shall be granted a non-exclusive usage right for Contractual Software Programs which is not limited in time. Within the framework of the vendor license, this enables them to copy the software programs, to integrate them into their own software and/or hardware applications, and to distribute these integrated components. The Contractual Software Programs without any integrations may be transferred to third parties and to associated companies in terms of section 15 AktG [Aktiengesetz - German Stock Corporation Act] only in individual cases and on the condition that this was expressly approved by IQ² Development.

IV.   Prices

Our prices are indicated in EURO and they shall not include packaging, freight, and postage costs, customs duties, and applicable VAT to the statutory amount.

V.   Payment Terms, Setoffs and Right of Retention

1. Unless otherwise agreed, payments must be immediately made to us without any deductions and free of transaction charges. Customer shall be in arrears if they do not pay within a period of 30 days. A deduction of discounts shall be admissible only if this was separately agreed upon in writing.

2. Despite of any deviating provision, IQ² Development shall have the right to initially set off any payments of Customer against their older debts. Should any costs or interest result from this, we may set off any payments against these costs first, then against any interest and finally against the principal amount.

3. We reserve the right to request advance payments from first-time or foreign customers.

4. Should Customer be in arrears with any payments to us or should we become aware of other circumstances giving reason to lower Customer's creditworthiness, all our accounts receivable shall immediately become due for payment, irrespective of the payment terms agreed upon. In this case, we shall also have the right to perform any services still to be rendered only against advance payment or the provision of securities.

5. Customer shall have a right of setoff or retention only with respect to those counterclaims that were recognized by IQ² Development or that were legally determined by a court.

VI.   Delivery and Service Times, Default in Delivery

1. Subject to deviating regulations in individual cases, possibly communicated delivery times must be considered non-binding indications.

2. A delivery period agreed upon shall begin after all technical questions have been clarified. The delivery time shall start only after Customer fulfilled all of their cooperation obligations in this respect.

3. If the parties agreed upon an advance performance obligation for Customer, such as making partial payments, the delivery period agreed upon shall begin only after Customer fulfilled this advance performance obligation.

4. IQ² Development shall have the right to make an objection due to non-fulfillment of contract.

5. Delivery periods agreed upon shall be subject to the proviso of complete and timely deliveries from our contractual partners.

6. Delivery periods shall be reasonably extended in cases of force majeure; the impairment period and a reasonable start-up period must be considered when calculating the respective period. Force majeure shall also include any events that were unforeseeable upon contract conclusion, such as energy and raw materials shortages, strikes, lockouts, authority measures, terrorist attacks, and war. IQ² Development shall immediately inform Customer about the existence of force majeure events and the assumed end of this situation. Should a force majeure event continue for three months without any interruptions or should the delivery period be extended for more than four months due to several force majeure events, both Customer and IQ² Development have the right to withdraw from the contract. Regarding force majeure, the assertion of claims for damages and other claims shall be excluded. The obligation to pay remuneration shall cease to exist, any advance payments shall be reimbursed. The provisions under this section shall apply accordingly if these circumstances occur with any suppliers having an impact on the deliveries to IQ² Development.

7. We shall have the right to make partial deliveries if Customer can be expected to accept this. Partial deliveries shall be acceptable particularly in cases where Customer is able to use such partial delivery according to the purpose, where the delivery of remaining goods is guaranteed, and where Customer does not incur any significant additional efforts or costs due to such partial delivery.

8. Claims for damages as a consequence of non-compliance with delivery periods shall be regulated under section X.

VII.   Default in Acceptance

If Customer is in default of acceptance, we shall have the right to request lump sum damages to the amount of 0.25% of the delivery/service value for each completed week of default; these lump sum damages shall be limited to 10% of the delivery/service value; both parties may produce evidence showing that IQ² Development incurred lower/higher damage. Should Customer, after a four-week period of grace as a minimum, reject the acceptance of the delivery or should they have declared not to accept them before the end of the term, IQ² Development shall have the right to withdraw from the contract and request damages to be paid instead of rendering the services.

VIII. Hazards and Transport Risks

1. The risk of accidental loss shall be transferred to Customer if they are in default of acceptance or if the goods were delivered to them, even in the case where carriage free deliveries had been agreed upon and we perform the delivery with our own means. Customer shall be in default of acceptance if we notified them of the goods being ready for delivery and if they do not react within a reasonable period of acceptance indicated by us.

2. We shall purchase transportation insurance only at the express written request of Customer and at their expense.

IX. Rights of Customer as to Defects

1. <u>Purchase Contract</u>
   a. IQ² Development guarantees that test software programs can be used without violating third-party rights. Apart from that, any guarantee regarding test software programs shall be excluded.
   b. As to Contractual Software Programs, IQ² Development grants a warranty for the quality agreed upon and for Customer being able to use the Contractual Software Programs without violating any third-party rights. The material defects warranty shall not apply to any defects resulting from the Contractual Software Programs being used for hardware and software environments not fulfilling the requirements or to any changes and modifications made by Customer to the software programs without having the right to do so on the basis of the law, this agreement, or any other prior written approval of Seller.
   c. Customer shall be obligated to check the Contractual Software Programs for any defects immediately after the receipt and to notify us of any defects; otherwise, a warranty for these defects shall be excluded. The same shall apply if any defects become apparent at a later time; the provisions under section 377 HGB [Handelsgesetzbuch - German Commercial Code] shall apply.
   d. In the case of any material defects, IQ² Development shall initially have the right to subsequent performance, i.e. to defect rectification ("subsequent improvement") or to substitute deliveries at their own discretion. Within the framework of substitute deliveries, it is possible that Customer must accept a new software version, unless this would lead to unreasonable impairments. In the case of legal defects, we shall provide Customer with a legally flawless possibility to use the Contractual Software Programs or to change them in a way that third-party rights are no longer violated.
   e. We shall have the right to perform any warranty activities at Customer's premises. Seller also complies with their obligation to subsequent improvement by providing updates with automated installation routines on the website for download and by offering Customer support services (by phone or e-mail) for solving any installation issues.
   f. Customer's right to withdraw from the contract after subsequent improvement or substitute deliveries, depending on their choice, failed twice shall not be affected by this. Insignificant defects shall not establish a right to withdrawal.
   g. The provisions under section VIII shall apply to claims for damages due to defects.
   h. Customer's claims due to defects upon delivery shall become time-barred after twelve months, calculated from the transfer of risk, unless we are liable due to willful intention or the law provides for longer periods of time. This limitation period shall only apply to those claims, including any claims for consequential damages due to defects, that are related to any possible defects.

i. Customer's claims with respect to any expenses required for subsequent performance, in particular any transportation, route, labor and material costs, shall be excluded to the extent to which an increase in these expenses results from the goods having been subsequently transported to another place from Customer's branch office, unless this was in compliance with the use according to the purpose;

j. The provisions under sections 478 and 479 BGB [Bürgerliches Gesetzbuch - German Civil Code] shall not be affected by the above conditions.

2. <u>Contract For Work And Labor</u>

a. IQ² Development guarantees that any installation and configuration services will be free of defects. Within the framework of statutory warranty, IQ² Development shall in particular be obligated to examine any error messages and to rectify any defects ("subsequent improvement"). IQ² Development shall have the right to opt for a substitute delivery instead of subsequent improvement.

b. If IQ² Development fails to rectify any defects within a reasonable period of grace granted by Customer, the latter shall have the right to assert statutory claims for damages, in particular to claim damages due to non-performance, and to withdraw from the contract.

c. Customer shall have a right to self-performance subject to the conditions under section 637 BGB.

X. Liability

1. In the case of culpable violations of obligations, IQ² Development shall be liable on the basis of statutory provisions for any damage resulting from injuries to life, limb, or health.

2. Liability of IQ² Development for any culpable violations of significant contractual obligations shall also be based on statutory provisions. However, liability shall be limited to foreseeable damage which is typical for such contracts if IQ² Development violates contractual obligations in a non-intentional or slightly negligent manner. Significant contractual obligations shall include any obligations that are required for achieving the contractual purpose and upon whose compliance Customer may rely.

3. For any grossly negligent or intentional violation of non-significant contractual obligations, liability of IQ² Development shall be based on statutory provisions.

4. IQ² Development shall also be liable on the basis of the Produkthaftungsgesetz [German Product Liability Act].

5. Apart from that, any liability for culpable violations of contractual obligations shall be excluded.

6. The liability limitations and exclusions under para. 1 through para. 5 shall also apply in favor of IQ² Development legal representatives and vicarious agents if any claims are directly asserted against them.

XI. Reservation of Proprietary Rights

1. IQ² Development reserves proprietary rights in any goods in their property until Customer paid all accounts receivable resulting from the business relationship, including those from any subsequent contracts such as follow-up orders, subsequent orders or orders for spare parts.

2. In particular in the case of deliveries to foreign countries, Customer shall be obligated to make any required declarations and applications and to take any other measures that are required and purposeful for protecting our property.

3. Customer shall have the right to use and exploit delivered goods within the framework of their ordinary course of business. They shall be obligated to maintain the goods in an ordinary state and to seize them according to the provisions of the country to which the goods were delivered. Any

required maintenance and inspection works must be performed by Customer on time and at their expense, unless this was otherwise agreed upon. In the case of damages to or the loss of the goods, Customer shall assign to IQ² Development right from the beginning any claims towards insurance companies, haulage contractors or the injuring party.

4. Only if Customer is not in default with payments to IQ² Development, if the goods are resold within the framework of the ordinary course of business and if the assignment of Customer's claims from such resale is admissible without any restrictions may Customer resell any goods delivered by IQ² Development and subject to the retention of proprietary rights. Regarding any resale, Customer shall, right from the beginning and to the full extent, assign to us by way of security all of their claims and rights resulting from such resale. Within the framework of their ordinary course of business and as long as they are not in default with any payments to us, Customer shall be entitled and obligated to collect any accounts receivable assigned to us. Our right to collect accounts receivable ourselves shall not be affected by this. However, we shall refrain from collecting such accounts receivable for as long as Customer fulfills their payment obligations towards us. Upon our request, Customer shall be obligated to notify the debtor of such assignment, to hand over all documents, and to provide any information that are required for asserting these claims. Should Customer collect any accounts receivable assigned to us without being authorized to do so or should they exploit them in any other way, we shall be entitled to the full amount of the collected amount and/or the generated proceeds.

5. Customer shall have no right to assign by way of security or pledge any goods in our property without having obtained our express written approval to this. They shall be obligated to immediately notify us in writing of any pledging of goods by third parties or any other impairment of our rights.

6. If Customer violates a contract, in particular when in default, or if insolvency proceedings are instituted or applied for with respect to Customer's assets, we shall be entitled, but not obligated, to take back any goods delivered to Customer. Taking back goods must not be considered a withdrawal from the contract, unless we expressly declare this in writing. Should Customer not follow our instruction to return the goods to us, they shall be obligated to pay compensation for loss of use to the amount of 5% of the purchase price, plus applicable VAT, for each month of default or a part thereof. This shall not affect our right to make a claim for additional damage.

7. IQ² Development undertakes, at the request of Customer, to release any collateral securities to which IQ² Development is entitled according to these General Terms and Conditions if their value exceeds the total value to be securitized by more than 20%.

XII. Technical Documents and Provision of Material, Non-Disclosure

1. Any technical documents and materials such as compiler licenses, emulators, starter kits, drawings, specifications, documentations, samples, tools, models, etc., that are exchanged for making an offer or for the execution of contracts, must be returned after the purpose for which they were provided was achieved, unless they were used up or processed according to their respective purpose. The contractual parties undertake not to use the above documents and materials for any purposes contrary to the contract, not to distribute, and not to disclose them to any other third parties without having obtained a prior written approval of the other contractual party.

2. The contractual parties shall be obligated to treat any information, expertise and other business secrets that they become aware of in relation to the initiation or the execution of the respective contractual relationship as strictly confidential and not to disclose to or grant third parties access in any other way to any information, documents, documentations, drawings, sketches or other documents without an express approval of the other contractual party.

3. The licensing of test software programs or related documentations to third parties shall be prohibited.

XIII. Prohibition of Assignment

Customer shall have the right to totally or partially assign their contractual rights and obligations to third parties only after we previously approved this in writing.

XIV. Data Protection

1. IQ² Development shall comply with any and all applicable data protection provisions, in particular those in Germany, and in this regard they shall subject their employees to a non-disclosure obligation in terms of section 5 BDSG (Datenschutzgesetz [German Data Protection Act]), unless they have already been generally subjected to such obligation.

2. IQ² Development collects, saves, changes, transfers and uses personal data as a means for the fulfillment of their own business purposes in terms of section 27 et seq. BDSG

    a. to the extent to which this is required for establishing, executing or terminating any legal obligations or obligations similar to legal transactions with Customer;

    b. to the extent to which this is required for protecting our justified interests and to which there is no reason to believe that Customer's interests worthy of protection in the prohibition of data processing and use prevails; or

    c. if these data are generally available or if IQ² Development has the right to publish them, unless it is obvious that Customer's interest worthy of protection in a prohibition of data processing and use prevails over our justified interest.

3. Customer shall have the right to withdraw their approval of personal data being saved at any time. Such notification of withdrawal must be sent to IQ² Development GmbH & Co. KG, Karlstraße 1, 72654 Neckartenzlingen, Germany.

XV. Applicable Law, Place of Performance and Venue, Severability Clause

1. The law of the Federal Republic of Germany shall be applicable to any and all contractual or tort claims; the applicability of the United Nations Convention on Contracts for the International Sale of Goods shall be excluded.

2. The parties agree upon the registered office of IQ² Development in Neckartenzlingen to be the place of performance and - if legally admissible - the venue. However, IQ² Development shall also have the right to bring a suit before the general venue of Customer.

3. Should one or several provisions under these GToC or parts of a provision be invalid, such invalidity shall not affect the validity of the remaining provisions or the validity of the contract as a whole.

4. The parties undertake to mutually agree upon a valid provision instead of the invalid one that comes as close as possible to the economic purpose of the invalid provision.

5. Sections 3 and 4 shall be accordingly applicable to contractual gaps.

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