



DATEV eG Terms and Conditions

Convenience Translation

Dated 01/01/2025

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General Section

Version Dated 1st January 2025

1 Scope, Definitions

- 1.1 These Terms and Conditions apply only to business owners in the exercising of their independent professional or commercial activities and to legal entities under public law. They apply to all contracts entered into by and between DATEV eG, Paumgartnerstr. 6–14, 90429 Nuremberg, Germany (hereinafter referred to as "DATEV"), and its members (hereinafter referred to as the "Members"), as well as between DATEV and business owners as clients of Members (hereinafter referred to as "Clients") as part of their business relationship.
- 1.2 Insofar as the following provisions apply in the same way to both Members and Clients, the said Members and Clients are referred to uniformly as "Customers."
- 1.3 Conflicting customer terms and conditions only apply if and insofar as they have been accepted by DATEV expressly and in writing.

2 Special Terms and Conditions

Insofar as Special Terms and Conditions also apply, these shall take precedence over the general section in case of discrepancies.

3 Performance Descriptions

The scope and functionality of the products and services are determined in line with the performance specifications valid at the time the contract is entered into.

4 Modifications to Services

- 4.1 DATEV is authorized to modify contractually agreed-upon services if this is reasonable for the Client and
 - (a) these services include products from other providers and these products are no longer available to DATEV or are only available in a modified form, without this being due to circumstances for which DATEV is responsible,
 - (b) new statutory or official requirements make modifications necessary,
 - (c) the contracted services no longer correspond to the current state of the art, no longer comply with safety regulations or data protection requirements, or their operability is no longer guaranteed (e.g., changes in the operating environment),
 - (d) as long as contracted services are exchanged in whole or in part for services of equal or higher value and the stipulated characteristics remain materially unchanged,
 - (e) the cost of continuing to provide a contractually stipulated service is disproportionate to the number of users or the revenue generated with it, or
 - (f) DATEV has another legitimate interest in changing the service.
- 4.2 The Client will be informed of modifications to services in accordance with section 4.1 in writing or in text form at least two months before said modifications take effect.

DATEV is not required to provide advance notice of changes that only represent service enhancements.

- 4.3 The Customer is entitled to terminate – in writing or in text form – the service affected by the modification within one month of the announcement of the modification; such termination takes effect as of the time the modification comes into force.

5 Business with Clients

- 5.1 Contractual relationships between a Client and DATEV depend on the existence of a client relationship with a Member of DATEV and only come about with the latter's approval.
- 5.2 If the condition laid down in section 5.1 no longer exists, the Member and Client are obliged to inform DATEV of this without delay. The Client consents to the Member informing DATEV of the termination of the client relationship.
- 5.3 Insofar as a client relationship as defined in section 5.1 does not exist or no longer exists, or insofar as no approval is granted by the Member acquiring the Client in the case of a change in the client relationship, or insofar as any approval already granted is revoked, all current contractual relationships with the Client end without the need for termination at the end of one year following the occurrence of one of the above-mentioned events.
- 5.4 The Client consents to DATEV providing the Member concerned at any time with information regarding the business relationship with the Member's Client.

6 Utilization of Services

- 6.1 In line with the Articles of Association, members may only use DATEV services in the course of their professional activities and in order to provide services to their clients.
Clients may only use DATEV services for internal, noncommercial purposes and in order to collaborate with the member.
- 6.2 DATEV services may not be made available to third parties.
- 6.3 Each case of culpable infringement of the obligations laid down in sections 6.1 and 6.2 give rise to a claim against the Client for payment of a contractual penalty of 10,000 euros. If DATEV is entitled to claim damages as a result of the same matter, the contractual penalty is considered to be the minimum amount. In this case, the Client is at liberty to provide evidence that a lesser loss has been incurred in the individual case. DATEV reserves the right to claim further damages.
- 6.4 In the case of a serious infringement of the provisions laid down in section 6.1 and 6.2, DATEV is entitled to refuse performance of its services in whole or in part. This does not rule out the assertion of additional rights.

7 Performance of Services by Third Parties and other Processors, Transfer of Risk

- 7.1 DATEV is also entitled to have services performed by third parties (subcontractors).
- 7.2 Insofar as the replacement or the initial engagement of a subcontractor who is also another processor within the meaning of the General Data Protection Regulation of the European Union (hereinafter "GDPR") is carried out as part of a service modification pursuant to section 4.1, the Customer is entitled to object pursuant to Article

28, Paragraph 2, of the GDPR. In this case, DATEV reserves the right to terminate the affected contract for cause without notice.

- 7.3 The Client alone bears the risk associated with the dispatch of all materials, documents, and programs and with the transfer of data and programs from and to DATEV.

8 Invoicing of Services

- 8.1 Prices are based on the price list valid at the time the Parties enter into the contract.
- 8.2 Current monthly, annual, or usage-based prices will increase by 3% on January 1 of each year.
- 8.3 DATEV is authorized to adjust the prices beyond the increase stipulated in section 8.2 if the consumer price index for Germany published by the Federal Statistical Office has increased by more than the percentage increase provided for in section 8.2 of the current monthly, annual, or usage-based prices since the last price adjustment; in this case, the maximum extent of the total increase will be based on the increase in the consumer price index.
- 8.4 Services that are excluded from the price increase stipulated in section 8.2 or for which a different fixed regular price increase has been negotiated are marked in the price list.
- 8.5 In the event that DATEV resells products from other providers at their respective retail prices without any markup and said providers change their retail prices, DATEV is authorized to adjust its prices based on the changed retail prices of the providers. The products in question are marked separately in the price list. In this case, the provision in section 8.2 does not apply.
- 8.6 DATEV will notify the Client of a price increase in accordance with sections 8.3 and 8.5 in writing or in text form at least two months before it takes

effect. In this case, the Client may terminate the service affected by the price increase in writing or in text form within one month of the price increase being announced.

9 Payments, Contested Invoices

- 9.1 All invoiced amounts are to be paid without deduction within 15 days of the date of the invoice. Upon expiration of this period, the Customer is in arrears (section 11).
- 9.2 DATEV invoices must be contested in writing or in text form with indication of the reason within a period of six weeks following receipt of the invoice. Otherwise, the invoice will be deemed to have been accepted; claims under sections 812 ff of the German Civil Code (BGB) as well as any claims for defects (sections 19 and 20) remain unaffected. DATEV will specifically draw the Client's attention to this legal consequence in the invoice.

10 Offsetting

The Customer can only offset payments due against uncontested or final and absolute claims.

11 Arrears of the Customer

In addition to its other rights in the case of the Client being in arrears, DATEV can, at its reasonable discretion and after renewed warning and providing overdue notice, exercise a right to refuse performance of all services not yet performed until all payments in arrears have been settled.

Additionally, DATEV is authorized in cases of arrears to assess overdue fees and, if applicable, reimbursement of expenses to an appropriate extent.

12 Assignment of Claims

Customers may not assign any claims against DATEV to third parties and any such assignment is invalid vis-à-vis DATEV. This does not apply to the assignment of outstanding debts.

13 Retention of Title

In the case of contracts that involve the transfer of title, any deliveries remain in the unrestricted property of DATEV until the respective invoices, plus any ancillary costs, are paid in full. Equally, no pledge or assignment as collateral by the Customer is permitted in this respect.

14 Copyright and Other Rights, Decompilation

- 14.1 The Customer may only utilize, reproduce, disseminate, process, rework, or reformat DATEV services – which are protected under copyright law – or broadcast them, make them available to the public, or otherwise exploit them within the framework of the applicable legal provisions and the provisions of the respective Special Terms and Conditions, or on the basis of separately agreed-upon contractual arrangements.
- 14.2 The Customer undertakes to refrain from taking any action that may infringe DATEV's rights. The Customer is liable for infringements of legal rights by third parties to which it grants access to DATEV services insofar as the Customer does not prove that it is not responsible for said infringements.
- 14.3 Computerprograms and databases provided to DATEV clients may not be translated or converted from object code to source code without DATEV's prior written consent.

Section 69e of the Act on Copyright and Related Rights (UrhG) remains unaffected, whereby the Client will inform DATEV in advance which parts

of the original computer program they intend to decompile.

DATEV can charge an appropriate fee for granting access to the information or for decompilation.

- 14.4 If the Customer infringes the provisions of sections 14.1 to 14.3, DATEV is entitled, after previously unsuccessfully issuing a warning, to terminate the contract with regard to the services concerned for cause without notice. DATEV reserves the right to assert claims for damages.

15 Contracted Data Processing and Data Protection

- 15.1 If DATEV processes personal data on behalf of the Customer, this is done on the basis of a processing contract.

If no agreement in compliance with the legal requirements exists, DATEV is entitled to refuse performance of the services concerned. DATEV's other rights in this regard remain unaffected.

- 15.2 Personal data that are not the subject of processing within the meaning of section 15.1 will be processed by DATEV as controller within the framework of the applicable legal provisions. DATEV provides information on this topic at www.datev.de/datenschutz.

DATEV takes all measures necessary according to the valid legal provisions in their area of responsibility concerning this data.

16 Confidentiality

- 16.1 DATEV treats any information of the Customer on operational and business secrets that it becomes aware of as confidential. This does not apply if this information becomes public or if the Customer is clearly no longer interested in maintaining its confidentiality.

16.2 As a service provider, DATEV participates in the professional activities of Customers who are subject to professional confidentiality obligations. In the knowledge of the criminal consequences of a breach of obligation pursuant to section 203 of the German Criminal Code (StGB; imprisonment of up to one year or a fine) and the otherwise applicable legal provisions, DATEV will protect foreign secrets that are made accessible to it by such Customers.

16.3 DATEV undertakes to only gain knowledge of foreign secrets within the meaning of section 16.2 to the extent required to fulfill the obligations of the contract.

16.4 If third parties are used in accordance with section 7.1, DATEV undertakes to obligate them to maintain confidentiality in text form by informing them of the criminal consequences of a breach of duty, insofar as they could gain knowledge of foreign secrets within the meaning of section 16.2 within the scope of their activities. DATEV fulfills the legal requirements with regard to its employees.

16.5 The obligation to maintain confidentiality pursuant to sections 16.1 to 16.4 does not apply if DATEV is obligated to disclosure due to an official or court decision. Insofar as is permissible and possible in individual cases, DATEV will inform the Customer of the duty of disclosure.

16.6 The Member undertakes to treat as strictly confidential information that it may have obtained as a result of DATEV performing contract data processing and that is subject to a duty of confidentiality on the part of another Member or to the general duty of professional secrecy.

17 Obligations of the Customer to Security Measures

The Customer must regularly service their IT systems and take appropriate security measures to avoid any potential dangers related to the use of DATEV products.

In particular, access rights must be carefully administered, passwords must not be disclosed or disseminated, and up-to-date antivirus software as well as a firewall must be used.

18 Availability

The technical availability of the services agreed upon in the contract results from the corresponding provisions of the respective performance specifications.

There is no obligation to maintain technical availability at all times.

Times in which the servers of the Data Center are unavailable due to planned maintenance and unplanned necessary measures, e.g. to ensure the security and integrity of the company's data, do not come at the expense of the availability.

19 Material Defects (*Sachmängel*)

19.1 The Customer has no claims against DATEV for potential material defects in the case of consulting or other service contracts. Claims for damages and/or reimbursement of expenses by the Customer in connection with such services are governed by the regulations on liability laid down in sections 21 to 23.

19.2 Insofar as a material defect exists, the Customer has the following claims:

- (a) The right to supplementary performance for purchase contracts (Kaufverträge) and contracts for work (Werkverträge). DATEV will decide at its own discretion whether the supplementary performance will consist of the rectification of the defect or of renewed delivery/renewed creation. The Customer's interests will be adequately taken into account in this process.
- (b) For purchase contracts and contracts for work where the statutory requirements are met, the right to reduce remuneration or to withdraw from the contract.
- (c) For rental contracts (long-term obligations with ongoing remuneration for surrender of assets) where the statutory requirements are met, the right to reduce ongoing remuneration or to terminate the contract.

Claims for damages and/or reimbursement of expenses by the customer as a result of material defects are governed by the regulations on liability laid down in sections 21 to 23.

19.3 The Client shall have no claims in respect of material defects:

- (a) in the case of merely minor deviations from the agreed scope of services and functionality,
- (b) if a defect is due to improper use, in the case of errors that cannot be reproduced or otherwise proven by the Client, and in the case of damage caused by a subsequent change made by the Client or a third party that was not approved in writing or in text form by DATEV, or
- (c) if the Client does not use the latest version of programs or databases and the defect is due to this.

19.4 The Customer will inform DATEV of defects in writing or text form in a comprehensible and detailed manner, specifying all information conducive to identifying and rectifying the defect. In particular, the work steps performed that led to the defect occurring, the effects, and the appearance of the defect must be specified. In the case of purchase contracts, notification of obvious defects must be made in writing or text form immediately after delivery and, in the case of hidden defects, immediately after their discovery.

19.5 Claims for material defects lapse in the case of purchase agreements one year after the products have been handed over, and in the case of contracts for work one year after the work has been accepted. The shortening of the limitation period does not apply to claims for damages due to defects pursuant to sections 21.1, 21.4, and 21.5.

20 Defects of Title (*Rechtsmängel*)

20.1 The Customer has no claims against DATEV for potential defects of title in the case of consulting or other service contracts. Claims for damages or reimbursement of expenses by the Customer in connection with such services are governed by the regulations on liability laid down in sections 21 to 23.

20.2 If a third party asserts a claim against the Customer that a service of DATEV as part of a purchase, work, or rental contract infringes upon the rights of the third party, the Customer undertakes to immediately inform DATEV in writing or in text form. Upon request from DATEV, the Customer will grant DATEV all powers of attorney and authority required to defend the Customer against the claims asserted by the third party.

20.3 If a service provided by DATEV as part of a purchase, work, or rental contract infringes upon the rights of third parties, DATEV will, at its discretion and at its own expense,

(a) procure a right to use the service for the Customer, or

(b) design the service so that it does not infringe upon third-party rights.

20.4 Otherwise, the provisions in section 19.2 b) and c) as well as section 19.5 apply accordingly in cases of legal defects. Claims for damages or reimbursement of expenses by the Customer as a result of legal defects are governed by the regulations on liability laid down in sections 21 to 23.

21 Liability

21.1 DATEV is liable for damage caused by it or by its legal representatives or vicarious agents as a result of willful intent or gross negligence. In the case of infringements of material contractual duties or of loss of life, bodily harm, or injury to health, this liability also applies in the case of simple negligence.

21.2 In the event of the simply negligent breach of essential contractual obligations (wesentliche Vertragspflichten), DATEV's liability is, depending on the type of service performed, limited to foreseeable, standard loss typical of this kind of agreement. This also applies in the case of infringements of duties by DATEV's legal representatives and vicarious agents resulting from simple negligence.

21.3 For rental contracts, strict liability for defects already in existence at the time the contract was entered into is expressly excluded.

21.4 Exclusions or limitations of liability do not apply insofar as DATEV has issued a guarantee intended to prevent the damage asserted from occurring.

21.5 Liability in accordance with the German Product Liability Act (ProdHaftG) and manufacturer's liability remain unaffected.

22 Liability for Consequential Damages

Except in the case of willful intent or gross negligence, or where a guarantee has been issued (section 21.4), DATEV is not liable for consequential loss, such as additional expenses, loss of earnings, or loss of savings.

23 Liability for Loss of Data

23.1 If data are lost, DATEV is only liable for the effort required to restore the data in the case of due and proper data backups by the Customer. In the case of simple negligence, DATEV is only liable under this provision if DATEV has, at the same time, infringed upon an essential contractual obligation (wesentliche Vertragspflicht) by committing the act leading to the loss of the data.

23.2 Section 23.1 above does not apply insofar as DATEV has expressly undertaken to perform the data backups vis-à-vis the Customer.

24 Export Control Regulations

24.1 The export of items that have been delivered and software products that have been made available may be subject to approval under the provisions of German export law. Their import and utilization are dependent on the law of the target country concerned and may also be subject to an approval requirement. This also applies where items are only introduced temporarily, e.g. on a laptop.

24.2 In the case of export, the Customer is responsible for complying with the legal regulations to be observed.

25 Place of Jurisdiction, Applicable Law, Severability Clause

- 25.1 The sole place of jurisdiction is Nuremberg. In the case of nonmerchants (Nichtkaufleute), this provision only applies if the nonmerchant has no place of jurisdiction within Germany.
- 25.2 These Terms and Conditions are subject to the law of the Federal Republic of Germany; the UN Convention on the International Sale of Goods does not apply.
- 25.3 If individual provisions of these Terms and Conditions prove to be invalid, this does not affect the validity of the other provisions.

Special Terms and Conditions for Software and DATEV Cloud Solutions

Version Dated 1st January 2025

1 Scope, Definitions

- 1.1 These special terms and conditions apply to the provision of software (locally installed computer programs) by DATEV and to the provision of DATEV cloud solutions (including cloud applications and cloud services).

Insofar as the following provisions apply equally to software and DATEV cloud solutions, these are collectively referred to as “products.”

2 Rights of Use, Remuneration

- 2.1 DATEV grants the Client a nonexclusive, non-transferable license to use the software, provided that this is a limited license for the duration of the contract in return for ongoing payment.

In the case of cloud solutions, DATEV grants Clients the nonexclusive and nontransferable right to access these to the contractually agreed extent.

- 2.2 The Member is only permitted to use the product as part of its professional activities. This also includes use of the product at Client companies, provided that the Member opens use of the product within the scope of their mandate activity by passing it on to the Client (association of services); in this case, the Member will inform the Client of DATEV’s copyrights and other rights in an appropriate form.
- 2.3 The Client is only permitted to use the product for their own company. Use of the product at the Client’s affiliated companies is only permitted with the prior consent of DATEV, granted in writing or text form, unless a product-specific exception is defined in the service description. Integra-

tion of Clients in a Member’s firm systems for the joint use of the firm licenses for DATEV products is only permitted in accordance with the licensing regulations laid down by DATEV in individual cases.

- 2.4 If a maximum number of simultaneous accesses by the Customer’s users has been agreed upon for use of a particular product, the right of use granted by DATEV is limited to the maximum number of simultaneous accesses agreed upon at the respective point in time. If an agreement is made that a product will only be used by natural persons indicated by name, the right of use granted by DATEV is limited to the persons specifically named at the respective point in time. The Customer is obligated to administer these persons themselves via the applications provided by DATEV. Transfer of access authorization and/or access media of the persons named by the Customer to other persons is not permitted. The Customer will ensure that the persons designated by them are subject to an obligation accordingly.
- 2.5 The licensing and pricing options that DATEV offers for a particular product and the factors relevant to pricing are based on the order, the price list, and the product description.
- 2.6 The products may only be used by natural persons. In particular, automated access or the integration of automated data exchange via interfaces is only permitted with prior consent from DATEV.
- 2.7 The joint use of a product together with third parties is only permitted with DATEV’s prior consent.

- 2.8 DATEV will specifically indicate if additional or deviating terms and conditions apply to particular products. In particular, this may be the case if products offered by DATEV contain components or services from other providers.
- 2.9 Before commencing use, the Client will notify DATEV of the desired scope of use (see section 2.4) in writing or text form or via the electronic ordering channels. The Client agrees to provide DATEV with information on the use of the products on request. The Client is obligated to immediately notify DATEV of any changes in use that affect the basis of licensing.
- 2.10 If the license is limited to the duration of the contract, the right to use products expires when the contract is terminated. For Members, the usage right also expires upon termination of the DATEV membership, without the need for termination of the usage right. The Client will ensure that the products can no longer be used after expiration of the usage rights. Locally installed products are to be uninstalled.

3 Technical Protection Measures

DATEV is entitled to take appropriate technical measures as a protection against use that is not in line with the provisions of the contract. Such measures may not materially impair the use of DATEV services in line with the provisions of the contract.

4 Additional Provisions for the Use of Cloud Solutions

- 4.1 The application will only be accessed remotely.
- 4.2 Transfer of access authorizations and/or access media, corresponding user IDs, or personalized access hardware to third parties is not permitted.
- 4.3 If DATEV becomes aware that cloud applications are being used abusively or illegally, DATEV is entitled to lock the access concerned.

5 Termination

- 5.1 Termination must be made in writing or in text form.
- 5.2 Products that are invoiced on an annual basis can be terminated to the end of the year in each case; other services can be terminated to the end of the month in each case.
- 5.3 The notice period for Clients is one month and for DATEV twelve months, unless the service description contains a different termination provision.
- 5.4 For products with monthly billing intervals, termination is possible for the first time at the end of twelve months after conclusion of the contract, unless the service description contains a different provision.
- 5.5 The right of both parties to termination without notice for good cause remains unaffected by this.
- 5.6 Access to the relevant products will be blocked as of the time when the termination takes effect.

Special Terms and Conditions – Consulting, Projects Seminars, and Services

Version Dated 1st January 2025

1 Service Offering

DATEV offers the Customer consulting and project services, training and seminars, and other services in accordance with these Special Terms and Conditions.

2 Duties of Cooperation, Contacts, Joint Decision-Making Body (Control Board)

- 2.1 The Customer will make available free of charge any documents and information needed to perform the service and the working materials required for smooth operation. Any necessary rights of admittance and access must be granted.
- 2.2 If the Customer's duties of cooperation are not complied with and if, as a result, delays and additional expenses arise, DATEV is entitled to demand reimbursement of the damages due to delay and the resulting additional expenses. This does not apply if the Customer is not responsible for the violation of the duties of cooperation. Additional rights of DATEV remain unaffected.
- 2.3 The Customer will inform DATEV of the contact person appointed for DATEV. The information provided by the contacts appointed by both parties under the contract is binding.
- 2.4 Insofar as a joint Control Board is instituted by the Customer and by DATEV as part of a project, the consent of both parties to its resolutions is taken to have been granted if the minutes sent to both parties are not contested in writing or in text form within a period of four weeks and if DATEV has specifically drawn attention to this consequence when circulating the minutes.

3 Change Requests

- 3.1 Both Parties can propose changes to the individually contracted services in writing or text form.
- 3.2 Where proposals for changes are made, DATEV will inform the Customer of the resulting effects on the agreed-upon services, and in particular on deadlines and remuneration. are made, DATEV will inform the Customer of the resulting effects on the agreed-upon services, and in particular on deadlines and remuneration.
- 3.3 Both the Customer and DATEV are free to accept or reject the proposed changes.

4 Additional Provisions for Programming Services

- 4.1 DATEV will provide the Customer, on the basis of a separate order and in accordance with the Customer's requirements, with individual programming and modification services for existing programs (customizing).
- 4.2 Unless otherwise expressly agreed upon, any commissions in accordance with section 4.1 relate to the systems environment released at the time that the DATEV services are handed over and to the current version of the DATEV programs at that time. The Customer will be informed in each case of the concrete versions involved.
- 4.3 DATEV grants the Customer, upon full payment of the remuneration, a nonexclusive, nontransferable right to permanently use the services for the contractually specified purpose.

4.4 Insofar as services are provided for use at a Client of a Member, the rights granted under section 4.3 relate solely to that Client.

4.5 DATEV will only provide maintenance services for programming services, in particular their adaptation to new versions of DATEV programs or system environments, modifications to comply with statutory requirements, telephone support for queries, and the provision of new versions in accordance with a separate agreement.

5 Acceptance of Work Performed under a Contract for Work (Werkvertrag)

5.1 Insofar as DATEV has undertaken to perform work under a contract for work, especially in the context of systems development, installation, migration, or similar, DATEV is only liable for its success in each case if the Customer has properly discharged all duties of cooperation (section 2).

5.2 The service specification contractually agreed by the Parties forms the basis for acceptance.

Partial acceptance may be agreed upon. In this case, DATEV is authorized to issue an invoice for a corresponding partial fee.

Acceptance of the work or partial performance will be issued in writing or in text form immediately after completion, either through an explicit declaration by the Client or through a jointly prepared acceptance protocol.

5.3 In particular, work performed under a contract for work will be taken to have been accepted – even without an express declaration by the Customer –

(a) one month after the Customer has put into operation, or has had put into operation, the work performed under the contract for work for purposes other than testing, or

(b) on payment of the contractually agreed-upon remuneration, unless the Customer has justifiably expressed a reservation with regard to any defects of which it has given notice, or

(c) if the Customer does not object to at least one defect that hinders acceptance by the expiration of the inspection period agreed upon, or

(d) if the Customer does not object to at least one defect that hinders acceptance within a reasonable period of time set by DATEV for this purpose after completion of the work.

6 Remuneration

6.1 Individual services will be invoiced at the daily, half-daily, or hourly rates specified in the offer concerned. Daily rates refer to working days commenced per consultant; half-daily rates refer to half working days commenced (50 % of the working day) per consultant; hourly rates refer to hours commenced per consultant. These also apply if the service is provided in full or in part at a place other than the Customer's premises. Unless expressly stated otherwise, expenses and times named in quotes are estimates based on past experience with regard to times and expenses typically incurred. DATEV will inform the Customer without delay of foreseeable material increases in the estimated effort and/or the estimated times.

6.2 Additional expenses, travel expenses, and travel times are to be remunerated separately.

7 Termination, Project Cancellations, Cancellation of Meetings at Short Notice

- 7.1 Termination must be made in writing or in text form.
- 7.2 If the Customer cancels commissioned services or terminates projects or consulting services unilaterally without DATEV being responsible for this, DATEV is entitled to demand the remuneration agreed upon. However, remuneration is not due insofar as DATEV has not incurred expenses and/or has generated remuneration by using elsewhere the capacity that was freed up as a result.
- 7.3 If the Client cancels scheduled appointments less than eight calendar days in advance, DATEV reserves the right to charge a flat fee equal to 50% of the fee stipulated for the canceled appointment. If the Client cancels an appointment less than one calendar day before the scheduled appointment, the fee is 100% of the fee stipulated for the canceled appointment. In both cases, the Client is at liberty to provide evidence that DATEV did not incur any expense as a result of a cancellation, or that any expense incurred was significantly less.
- 7.4 If the Client decides not to take advantage of individual components of a consulting package, they are still required to pay the total price.

8 Special Provisions for Holding Seminars, Other Events, and Comparable Training Offers

- 8.1 Contrary to sections 2 to 7, the following special provisions apply to seminars, workshops, events (including series of events), and comparable training courses offered to the Customer by DATEV.
- 8.2 Registrations are binding. A contract is brought about when DATEV confirms the registration (booking confirmation).
- 8.3 The access authorizations and passwords received for online training may only be used to the extent contractually agreed upon and may only be communicated to persons entitled to take part in the training; authorizations and passwords are not transferable.
- 8.4 DATEV reserves the right to cancel the provision of services in accordance with section 8.1 of these Special Terms and Conditions for good cause (e.g. if the trainer is taken ill). In this case, DATEV undertakes to inform the participants without delay about the cancellation. If attendance fees have already been paid, these will be refunded.
- 8.5 Where services have been rendered in part, DATEV reserves the right to invoice part of the amount due.
- 8.6 If the Client cancels seminars that have already been scheduled less than eight calendar days before they are due to take place, DATEV is entitled to charge a flat fee of 50% of the total compensation that would have been charged for the event in question. If the Client cancels a scheduled seminar less than one calendar day before the scheduled seminar date, the cancellation fee will be 100% of the fee for the canceled appointment. In both cases, the Client is at liberty to provide evidence that DATEV did not incur

any expense as a result of a cancellation, or that any expense incurred was significantly less.

- 8.7 The Customer is at liberty to name a substitute participant in accordance with the terms and conditions of participation.
- 8.8 Terminations must be submitted in writing or in text form.

Services invoiced on an annual or monthly basis can be terminated as of the end of the year or month, respectively. In these cases, the notice period for Clients is one month and for DATEV three months, unless the service description contains a different termination provision.

In the case of services with annual or monthly billing intervals for Clients, termination is only possible for the first time at the end of twelve months after conclusion of the contract, unless otherwise specified in the service description.

Both Parties' right to terminate contracts for cause without prior notice remains hereby unaffected.

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