
DATEV eG General Terms and Conditions of Purchase

1. Scope of Validity

- (1) These General Terms and Conditions of Purchase apply to all contracts, including single contracts, with DATEV eG (hereinafter referred to as "DATEV") which refer to these General Terms and Conditions of Purchase.
- (2) The Contractor's General Terms and Conditions shall not apply, even if DATEV accepts or pays for the services of the Contractor with the knowledge of such terms and conditions of the Contractor. As an exception, certain contractual terms and conditions shall be considered to be agreed on a specific case-by-case basis where DATEV has explicitly specified and confirmed these terms and conditions.

2. Conclusion of the Contract

- (1) DATEV is entitled to accept the Contractor's offers even only in part, insofar the Contractor's offer does not comprise services that are dependent on one another.
- (2) If the Contractor's order confirmation differs from the purchase order, it shall only be legally binding if DATEV agrees to it.

3. Principles of Cooperation and Integrity

- (1) DATEV expects its contractors and the persons employed by them to conduct themselves lawfully and with integrity.
- (2) In particular DATEV obligates its contractors to observe the principles available for the Code of Business Conduct at www.datev.de/verhaltenskodex and for the Grundsatzerklärung at www.datev.de/grundsatzerklaerung-menschenrechte as well as to uphold human rights in accordance with national and international standards, to protect the environment, to respect employee rights in accordance with the core labor standards of the International Labor Organization (ILO), to comply with embargo regulations, to support fair competition, and to prevent corruption and comply with all relevant legal requirements. Insofar as the Contractor performs the service on DATEV's business premises, the Contractor commits to following DATEV's rules of conduct for its premises available at www.datev.de/verhaltensregeln.
- (3) The Contractor shall ensure that its subcontractors observe these principles in accordance with Code of Business Conduct and the Grundsatzerklärung and shall obtain a similar commitment from its subcontractors pursuant to Paragraph 1 of this section.
- (4) The Contractor shall inform DATEV without delay as soon as the Contractor becomes aware of problems with observing the principles of cooperation and integrity within its area of responsibility and commits to avoiding negative actions referred to in Paragraph 1 that might damage DATEV's image. The Contractor agrees to align and work closely with DATEV in case of any violation of the due diligence requirements according to the Act on Corporate Due Diligence

Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz) whether this occurs in the Contractor's own business area or in that of any of its upstream suppliers.

- (5) In the event of a violation of the principles specified in this Section 3, in particular the violation of human rights and environmental violations according to the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz) and other relevant standards, DATEV is entitled to termination for cause of the contractual relationship, if DATEV cannot be expected to continue the contractual relationship upon taking all circumstances of the individual situation into account and weighing up the interests of both sides. This provision shall apply without prejudice to other rights.
- (6) DATEV reserves the right to check compliance with human rights and environmental concerns in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz). Insofar DATEV is entitled to carry out or have carried out a comprehensive audit at appropriate intervals, but at least once a year, irrespective of the reason. DATEV shall announce the audit at least 10 working days before it is carried. The Contractor shall provide DATEV and the Auditor with access to its premises during its normal business hours (but at least from 8 a.m. to 5 p.m.) and with comprehensive inspection of and access to all documents, data and systems in any way related to the performance of the concluded contracts.

4. Delivery and Performance of Services

- (1) The individual services must be fully performed or delivered in each case. Partial deliveries or partial performance of services are only permitted with advance permission from DATEV. The Contractor shall bear the costs and risk of the return of rejected deliveries.
- (2) The passing of risk and ownership shall be governed by the statutory provisions. In the case of deliveries with assembly or installation, the risk shall pass upon acceptance free of defects.
- (3) The Contractor shall perform the contractual services independently and of its own responsibility.
- (4) In principle the Contractor is free to perform the services wherever it desires. However, the Contractor shall only perform the services on DATEV premises insofar as the respective subject of the contract requires it.

5. Documentation Obligations

- (1) The Contractor shall document the performed services promptly and appropriately, and unless otherwise agreed, in electronic format in German and/or English. The Contractor shall make the documentation accessible to DATEV upon conclusion of the services and also at any time upon request during the performance of the contract.

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- (2) The Contractor shall report to DATEV on the progress of the services upon request during the contractual term.

6. Subcontractors and Vicarious Agents

- (1) The Contractor is entitled to outsource the services it is tasked with performing to subcontractors in whole or in part only with advance permission from DATEV. Permission is not required if the subcontractor or its personnel is appropriately qualified for the specific task at hand and for the intended purpose of the contract. In this case the Contractor shall notify DATEV of the subcontractor in advance, whereby DATEV can object to the use of the subcontractor in justified cases.
- (2) The Contractor is only entitled to entrust the subcontractor with data processing upon obtaining the advance separate consent of DATEV. This consent can only be granted as part of a Data Processing Agreement. The same shall apply if the Contractor gives the subcontractor the opportunity to obtain personal data, provided the personal data in question is not the contact details of the contact person for performance of the contract.
- (3) The Contractor shall ensure that the required official permits (such as work permits, residence permits) exist for the personnel used. The Contractor indemnifies DATEV from all legal consequences arising from failure to comply with this requirement.

7. Compliance with Labor Law and Contact Persons

- (1) Both parties shall guarantee through organizational measures that the employees of the Contractor used in the performance of the services are only subject to the Contractor's right of direction and disciplinary authority. The employees of the Contractor shall not be incorporated in DATEV's organization.
- (2) Both parties shall appoint one responsible contact person each to handle all matters associated with the contract in question. DATEV will convey the requirements for the service to be performed exclusively through the responsible contact person appointed by the Contractor and will not issue any instructions to other personnel engaged by the Contractor.

8. Service Period

- (1) Agreed delivery and service deadlines are binding.
- (2) Early deliveries and performance of services, and/or partial deliveries/performance of services which are not contractually agreed require the express permission of DATEV. A service that is performed prior to the agreed date shall not affect the start of a payment term associated with this date.
- (3) The Contractor commits to inform DATEV without delay if circumstances arise or it becomes aware of such circumstances that may cause the agreed deadlines not to be met.

9. DATEV's Cooperation

- (1) DATEV shall provide the Contractor with the information and documentation required for the performance of the contract. If services are to be performed on DATEV premises, DATEV shall grant the employees of the Contractor access to its premises.
- (2) The Contractor shall inform DATEV without delay of the need to fulfill its obligations of cooperation as soon as the Contractor has a reasonable doubt that these obligations will be met. Should DATEV despite being informed of its obligations of cooperation not meet these obligations or not meet them at the agreed time, the Contractor must set a reasonable deadline for DATEV to meet its obligations.
- (3) If despite this grace period DATEV still fails to meet its obligations of cooperation, the Contractor is not responsible for detriments to the service which are caused by the lack of cooperation and for which the Contractor is not partially at fault.

10. Remuneration

- (1) The agreed prices and remuneration are specified either as fixed prices or on a time and material basis.
- (2) The agreed prices and remuneration include, unless otherwise agreed, all services and secondary services of the Contractor and its subcontractors (e. g. unloading, assembly, installation, setup) as well as all associated costs (e. g. proper packaging and removal of packaging material, transport costs including any transport and liability insurance, and travel expenses, cost of meals, and other allocated expenses for business trips, for example). Travel time does not count as working time and will not be remunerated.
- (3) Amendments and additions to the contractually agreed scope of service shall only be remunerated if confirmed by DATEV prior to the performance of the service.

11. Invoicing and Payment Terms

- (1) Services shall be invoiced upon their full completion and upon presentation of corresponding individual verification of services, signed off by DATEV. Furthermore, the terms and conditions set out at www.datev.de/rechnungsstellung apply.
- (2) Unless otherwise agreed, a payment term of 28 days from receipt of a proper invoice and fulfillment/acceptance of the service shall apply.
- (3) The fact that DATEV has paid an invoice without reservation does not mean that the Contractor's service has been recognized as compliant with the contract.

12. Changes to the Services

- (1) The parties can request changes to the services specified in the purchase order during the contractual term. The change request must be addressed to the contact person defined in Section 12.2 of these Terms and Conditions.

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(2) If the change request needs to be extensively tested, the Contractor can send DATEV a test offer. This offer must contain at least the following information:

- a) the test duration,
- b) detailed costs of testing, and
- c) the implications for the existing contract.

(3) If the change request affects the agreed remuneration, the commercial contact person appointed by DATEV must approve the changes. If the change request does not affect the agreed remuneration, the responsible technical contact person for DATEV shall make the decision.

(4) If no change to the service takes place, the work continues on the basis of the contractual agreements previously defined.

(5) DATEV is entitled to request that work affected by a change to the service be paused until the contract is adapted. If the work is not paused and the Contractor becomes aware that the work performed in the period between when the change request was received and the contract was adapted cannot be used if the change is implemented, the Contractor shall inform DATEV of this situation without delay.

(6) If work is paused, the service period shall be extended by the number of calendar days by which the performance of the service was paused due to the change request. The costs incurred by the change request will be invoiced as additional remuneration in the event that the change is commissioned.

13. Termination, Withdrawal

(1) DATEV is entitled to terminate the respective contract in part or in whole, and/or to withdraw from sales agreements in part or in whole. The termination notice period depends on the type of service/contract and is based on DATEV's Special Terms and Conditions of Purchase which are applicable for the service in question. If DATEV partially terminates the contract by canceling one of several services, the termination shall not affect the remaining services.

(2) The right of termination for cause and other statutory termination and withdrawal rights remain unaffected.

(3) Termination require at least text form. Notices of termination by the contractor shall be sent to einkauf@datev.de.

14. Rights of Use

(1) Upon conclusion of the contract, the Contractor shall grant DATEV the non-exclusive, transferable, sublicensable and perpetual right, which is not limited in, territory or content, to use the work results that the Contractor achieved as part of its activity for DATEV. Work results include new products and outcomes arising in connection with the performance of the contractually agreed service.

The right of use also includes in particular the right to publish, copy, and also exploit work results in part or in whole for subsequent orders with third parties.

(2) DATEV is entitled to have the work results as intellectual proprietary rights registered globally as such. Regardless of registration, intellectual proprietary rights are copyrights, patents, utility models, brands, designs, rights to databases, and all comparable rights. The Contractor shall help DATEV file these rights and provide all of the documents and permits required for this.

(3) If the work result was created specifically for DATEV, DATEV shall have exclusive rights to it.

15. Indemnification - Third-Party Rights

(1) The Contractor shall ensure that the services to be performed by it are free of third-party rights, especially of third-party intellectual proprietary rights which may limit or rule out contractual use of the services.

(2) The parties shall inform each other without delay of claims raised or threatened in relation to third-party rights as soon as they become aware of violations or alleged violations of third-party rights in connection with the performance of the contract.

(3) The Contractor indemnifies DATEV without limitation from all claims, lawsuits, costs, damages, and losses incurred by DATEV due to the violation or alleged violation of third-party proprietary rights. Furthermore, the Contractor shall, at its discretion and its own expense,

- a) modify or substitute the services so that the violation or alleged violation of third-party rights is avoided, whereby the services still meet the contractually agreed requirements in every respect; or
- b) obtain the right for DATEV to (continue to) use the services in accordance with the contractual agreement.

(4) If the Contractor does not remedy the violation of third-party rights within a reasonable period of time, DATEV is entitled at its own discretion to withdraw from the contract in question, to assert a claim for compensation, or to receive a reduction.

16. Liability for defects

(1) The statutory limitation period for claims under liability for defects shall be suspended by the number of days during which DATEV was unable to use the service or the delivery item due to a defect.

(2) The Contractor shall remedy the defect without delay by means of subsequent performance (subsequent delivery, rectification or new performance). If a defect cannot be remedied in the short term, the Contractor shall provide a temporary workaround solution, insofar as this is possible and reasonable in view of the effects of the defect.

- (3) If the defect is not remedied even within a reasonable period of time set by DATEV for the Contractor to remedy the defect, DATEV shall be entitled to reduce the remuneration or to withdraw from the contract and to demand compensation for damages in accordance with the statutory provisions.

17. Confidentiality

- (1) All business secrets and other information and documents of the parties, which are deemed confidential and which the parties become aware of through their business relationship, must be treated as confidential and not used for the parties' own purposes or for the purposes of third parties, except to fulfill the contract. Reasonable measures to maintain confidentiality must be implemented for business secrets and other information and documents deemed confidential. The Contractor shall obligate all of the persons engaged by it to perform the service to protect this confidentiality and implement reasonable measures to maintain confidentiality.
- (2) Business secrets and other information and documents deemed confidential must not be made available to third parties without the prior consent of DATEV, unless this is unavoidably necessary to fulfill the contract or the Contractor is obligated to do so by the law or by official mandate. In the latter case, the Contractor must inform DATEV of its intent to share the confidential information prior to doing so.
- (3) Upon DATEV's request, at least with termination and insofar as the Contractor is not legally obligated to retain them, the Contractor shall destroy or give all documents including copies required to fulfill the contract to DATEV. Duplicates of documents on electronic media and data carriers that cannot be handed over must be deleted or made permanently unusable by the Contractor. This also applies in the event of termination.
- (4) The obligations set out in this Section 16 remain unaffected by termination of a contract. The obligation expires if the information becomes public knowledge or the interest of the party which revealed the information in maintaining confidentiality ceases to apply, or five years upon termination of the contract at the latest.

18. Data Protection

- (1) If the Contractor processes personal data in connection with the performance of the service, the Contractor and DATEV commit to concluding the agreement on commissioned data processing, which can be found at <https://go.datev.de/dpasupplier> prior to the Contractor processing the personal data. This must be contractually completed by the parties in each individual case.

The Contractor shall pass on to DATEV all information about any data protection violations that occur in connection with the contractual software as soon as it becomes aware of them. The report shall be sent to datenschutz@datev.de.

- (2) Both when performing commissioned data processing and when performing services that do not constitute data processing or are not subject to a corresponding agreement, the Contractor commits to observing the data protection laws and regulations applicable to DATEV. In particular, this includes meeting the following requirements under data protection regulations:

- a) In fulfilling its obligations, the Contractor shall engage only those employees who have committed to treating personal data as confidential. Corresponding formal obligations for the employees must be presented upon DATEV's request.
- b) Any processing/use of personal data by the Contractor for purposes other than the purpose of the contract (e.g., for its own purposes or for the purposes of third parties) is expressly ruled out and not permitted.
- c) If machines or software automatically send data, the Contractor shall ensure that no personal data is included in this data. If confidential technical data is sent, this data shall be sent via a secure connection (e.g., https, ftp-ssl). Any rights to this data are DATEV's rights exclusively.

- (3) The aforementioned obligations shall apply beyond the contractual term.
- (4) Within two weeks of performance or as soon as the purpose of data storage and processing ceases to apply, but when the contract terminates at the latest, either all data and programs must be physically deleted without delay and all associated documents destroyed or returned, in accordance with DATEV's instructions, which must be obtained by the Contractor. Exceptions required DATEV's consent.

19. Changes to Ownership Structure

Should the ownership or control structure of the Contractor, which exists at the time of conclusion of the contract, change by at least 25%, the Contractor shall inform DATEV of this without delay.

20. Advertising and Marketing

The Contractor is only permitted to reveal its business relationship with DATEV for advertising and marketing purposes upon obtaining prior approval from DATEV. Any references to the business relationship must be removed upon termination of the contract.

21. Non-assignment Clause

Outstanding amounts due from DATEV to the Contractor can only be assigned with the express written permission of DATEV. If the transaction is commercial for both sides, § 354a of the German Commercial Code (HGB) applies.

22. Offsetting, Right of Retention

- (1) The Contractor is not granted any rights of retention, should they arise from counterclaims from other transactions with DATEV.
- (2) The Contractor can only offset outstanding amounts that are undisputed or have been deemed legally enforceable.

23. Text Form

DATEV purchase orders, as well as notifications and statements/clarifications issued in the course of contractual performance, must be at least in text form unless otherwise prescribed. Amendments and/or supplements to these General Terms and Conditions of Purchase and to DATEV's Special Terms and Conditions of Purchase applicable to the service in question must also be made at least in text form.

24. Miscellaneous Provisions

- (1) Unless otherwise separately agreed, the place of effect is DATEV's registered headquarters.
- (2) The place of jurisdiction is Nuremberg. DATEV is also entitled to take legal action with the court presiding over the registered headquarters of the Contractor.
- (3) The law of the Federal Republic of Germany shall apply, with the exclusion of standards that reference another legal system and with the exclusion of the UN Convention on the International Sale of Goods (CISG).
- (4) Should individual provisions of these Terms and Conditions be or become void or ineffective, this shall not affect the validity of the remaining provisions of these Terms and Conditions.