

GENERAL TERMS AND CONDITIONS

TAC Informationstechnologie GmbH ("TAC")
Schildbach 211, 8230 Hartberg, Austria

Date: 17 June 2026

1. General

- 1.1 These General Terms and Conditions ("GTC") govern all agreements between TAC and business customers within the meaning of section 1 of the Austrian Commercial Code (*UGB*) ("Customer"; together with TAC, the "Parties") relating to the provision, use, and supply of software, hardware, and related services. This includes, in particular, software licence agreements, hardware-as-a-service agreements (HaaS), payment services, and associated ancillary services.
- 1.2 These GTC apply in the version published on TAC's website (<https://tac.eu.com/en/general-terms-and-conditions>) at the time the agreement is concluded and form part of all contractual relationships between the Parties.
- 1.3 Any general terms and conditions or purchasing terms of the Customer that conflict with or deviate from these GTC shall not apply unless TAC expressly agrees to them in writing before the agreement is concluded. Any counter-confirmations by the Customer that refer to its own general terms and conditions or purchasing terms are hereby expressly rejected.

2. Scope and Validity of Agreement

- 2.1 The specific scope of services and any contract-specific terms are set out in the relevant principal agreement and its annexes ("Principal Agreement").
- 2.2 These GTC apply alongside the Principal Agreements. Where a Principal Agreement contains provisions that deviate from or supplement these GTC, those provisions take precedence.
- 2.3 TAC's offers are non-binding and subject to change. The content of any agreement is determined exclusively by the relevant Principal Agreement and its annexes.

3. Scope of Services

- 3.1 The scope of services owed by TAC is determined exclusively by the relevant Principal Agreement in its current version.
- 3.2 Unless otherwise agreed, TAC may provide its services during normal business hours at its own discretion, whether at its own premises, remotely, or at the Customer's site. If services are exceptionally provided

outside normal business hours at the Customer's request, the additional costs will be invoiced separately.

- 3.3 TAC may engage competent third parties, in whole or in part, to perform its contractual obligations.
- 3.4 Maintenance, support, updates, upgrades, and other ancillary services are only owed to the extent expressly agreed in the relevant Principal Agreement. The Customer is not entitled to ongoing further development or adaptation of TAC software unless expressly agreed.
- 3.5 A defect exists only where the software materially fails to conform to the applicable service description or documentation in a reproducible manner. The Customer shall provide reasonable assistance in diagnosing and remedying defects, including by making available all relevant information, logs, and access. TAC may remedy defects at its sole discretion by correcting the error, releasing an update, or providing a reasonable workaround; the Customer has no right to demand any particular form of remediation. Services required due to circumstances within the Customer's sphere of responsibility, including incorrect operation, unauthorised interference, missing updates, inadequate IT security, or third-party software, fall outside the agreed scope of services and will be charged separately.
- 3.6 Unless expressly agreed otherwise, the contractual relationships entered into do not constitute a contract for a specific result (*Werkvertrag*). TAC's obligation is one of conduct rather than result; no specific outcome is therefore guaranteed.

4. Services Outside the Agreed Scope

- 4.1 Unless expressly agreed otherwise in the relevant Principal Agreement, the following services fall outside the agreed scope and will be invoiced separately:
 - Travel, accommodation, and travel time costs, as well as on-site services provided by TAC employees or agents;
 - Services arising from unauthorised or improper use of support or maintenance services by the Customer;
 - Services made necessary by changes to the operating system or hardware, or by changes to interdependent software programs and interfaces not covered by the agreement;

- Individual program customisations or new software development;
- Program changes required by statutory or regulatory requirements, to the extent that they involve changes to program logic or the development of new functions;
- Accessibility adaptations of software or hardware, e.g. under the Austrian Federal Disability Equality Act (*BGSStG*), the Austrian Web Accessibility Act (*WZG*), or the Austrian Accessibility Act (*BaFG*), unless expressly agreed;
- Rectification of errors or damage caused by the Customer, its employees, other vicarious agents, or third parties;
- Data migrations, data conversions, restoration of data, and adaptations or new developments of interfaces;
- Loss or damage arising directly or indirectly from acts or omissions of the Customer or users in the operation or use of the software.

4.2 TAC may invoice all services listed in this clause separately at the applicable rates.

4.3 TAC is released from all obligations under the relevant Principal Agreement if the software covered by that agreement is modified by the Customer's employees or third parties without TAC's prior consent, or if the software is used for purposes other than its intended use.

5. Prices

5.1 All prices are quoted in euros and are exclusive of statutory value added tax (VAT). The prices agreed in the relevant Principal Agreement shall prevail.

5.2 Where no remuneration has been agreed for individual services, TAC's customary rates applicable at the time of performance shall apply.

5.3 All fees, taxes, and charges shall be calculated in accordance with applicable law. Any charges subsequently imposed shall be borne by the Customer.

6. Provision of Services

6.1. Software, hardware, or other services shall be provided at the times agreed in the relevant Principal Agreement. Delivery and performance dates are non-binding unless expressly agreed otherwise.

6.2. Meeting agreed deadlines requires the Customer to fulfil its cooperation obligations in full and on time. The Customer shall put in place all organisational, technical, and personnel prerequisites necessary for proper performance of the services. TAC is not responsible for delays caused by incorrect, incomplete, or subsequently changed information, documents, or other circumstances within the Customer's sphere. Any additional costs arising from such delays shall be borne by the Customer. Delays

in delivery do not entitle the Customer to withdraw from the agreement or to claim damages.

6.3. TAC may provide services or make deliveries in partial instalments, provided this is reasonable for the Customer.

7. Payment

7.1. TAC invoices are due and payable within 14 days of the invoice date, without deduction.

7.2. TAC may issue interim invoices for partial or ongoing services.

7.3. Timely payment is an essential condition of TAC's performance obligations. Without prejudice to any other rights, TAC may suspend services in the event of late payment until all outstanding amounts have been settled in full.

7.4. The Customer may not withhold payments or set off claims on the basis of alleged defects, incomplete services, or other objections, unless the relevant defect or claim has been finally determined by a court or expressly acknowledged by TAC.

8. Term

8.1. The term of each contractual relationship and the applicable termination rights are governed exclusively by the relevant Principal Agreement.

9. Performance Disruptions

9.1. TAC shall perform the agreed services with the standard of care customary in the industry. The Customer is responsible for ensuring that the services meet its operational requirements. The Customer shall inspect services promptly upon delivery and must give notice of any apparent defects without delay in accordance with section 377 et seq. of the Austrian Commercial Code (*UGB*). If services prove defective, TAC is entitled, and obliged, to remedy the defect, repeat the services, or provide an appropriate workaround within a reasonable period, at its own discretion.

9.2. The right to defect rectification exists only where the defect is attributable to TAC. In particular, no defect exists where disruptions or limitations arise from:

- insufficient system requirements on the part of the Customer,
- incorrect operation or improper use,
- interference by the Customer or third parties,
- omitted updates, inadequate IT security, or third-party software, or
- external influences outside TAC's sphere of responsibility.

In such cases, TAC's services are deemed to have been rendered in accordance with the agreement, and any support services provided will be subject to charges.

- 9.3. In the case of maintenance, support, and similar services, TAC does not guarantee any specific result but is merely obliged to apply professional competence and best efforts to restore or maintain functionality.
- 9.4. The Customer shall notify TAC of any defects without delay in a clear and, where possible, reproducible form, and shall assist TAC in analysing the defect to a reasonable extent, for example by providing relevant information, logs, and access. Any additional costs incurred in remedying a defect due to delayed notification shall be borne by the Customer.
- 9.5. The nature and extent of warranty claims and any applicable limitation periods are governed exclusively by the relevant Principal Agreement. Unless otherwise provided therein, remedy of defects takes precedence over price reduction or rescission.

10. Retention of Title and Delivery Obligation

- 10.1. Hardware and other tangible items supplied remain the property of TAC until all amounts due under the relevant contractual relationship have been paid in full.
- 10.2. Until title passes, the Customer may not pledge or transfer by way of security any goods subject to retention of title.
- 10.3. TAC may reclaim goods subject to retention of title in the event of late payment.
- 10.4. Force majeure, industrial action, natural disasters, transport embargoes, and other circumstances beyond TAC's control shall relieve TAC of its delivery obligations or entitle TAC to reschedule the agreed delivery period.

11. Final Provisions

- 11.1. If any provision of these GTC is or becomes wholly or partially invalid, void, or unenforceable, the remaining provisions shall not be affected. The invalid, void, or unenforceable provision shall be replaced by the legally permissible provision that most closely reflects the economic purpose of the original provision. The same applies to any gaps in these GTC.
- 11.2. The Customer may not assign rights or obligations arising from the contractual relationship without the prior written consent of TAC. TAC may transfer contractual relationships, in whole or in part, to affiliates.