



General Terms and Conditions for Consulting and Development Services of RIS AG (Status 07/2026)

Convenience translation — in the event of discrepancies, the German version of these General Terms and Conditions prevails (§ 22 para. 4).

§ 1 Scope of the Terms and Conditions

1. These General Terms and Conditions apply to contracts for the provision of consulting and development services by RIS AG (hereinafter referred to as “RIS”) and all its associated brands to its customers (hereinafter referred to as “Customer”). Such services may in particular comprise system, application and/or organizational consulting, the creation of individual, self-contained custom programs or parts of custom programs, the planning, realization, further development and/or maintenance of custom program systems, programs and program modules, the implementation of standard programs, as well as other organizational, IT and consulting projects (hereinafter collectively referred to as “Consulting and Development Services”).

2. The following conditions apply to the provision of the aforementioned Consulting and Development Services by RIS. The General Terms and Conditions of RIS for the Provision and Support of Software and Services apply to the provision and support of standard software and software services.

3. Any conflicting General Terms and Conditions of the Customer shall not become part of the contract, even if RIS executes a contract without explicitly contradicting such conditions.

4. Agreements by which in individual cases provisions of these General Terms and Conditions are to be deviated from must be made at least in text form (e.g., e-mail) to be effective. Individually negotiated agreements (§ 305b BGB) shall in any case take precedence over these General Terms and Conditions.

5. The provisions of a contract of RIS have priority over any contradictory provisions of these General Terms and Conditions.

§ 2 Conclusion of Contract

A contract is concluded when the Customer accepts an offer from RIS in writing or by e-mail. Orders and commissions must be placed by the Customer in writing or electronically and can be accepted by RIS within two weeks – also by commencement of the performance of services or by invoicing.

§ 3 Provision of Services

1. RIS provides consulting and/or development services in accordance with the service description specified in the

respective offer or contract and otherwise in accordance with the rules of technology generally accepted at the time of the conclusion of the contract and the principles of proper professional practice.

2. Even insofar as the services are provided on the Customer's premises, RIS alone has the authority to issue instructions to its employees.

3. The Customer bears the risk of whether the commissioned services meet his requirements. The Customer shall seek advice on questions of doubt in due time from employees of RIS or from qualified third parties.

4. The place of performance is the location of RIS specified in the respective offer or contract and, if no location is specified, Cologne. RIS is entitled, at its own discretion, to provide services remotely, unless the contract provides otherwise.

§ 4 Obligations of the Customer to Cooperate and Provisions by the Customer

1. The cooperation of the Customer is indispensable for the provision of the Consulting and Development Services of RIS described in the contract and for their successful implementation. The Customer shall perform the cooperation duties described below in this § 4, as well as any further cooperation duties specified in the offer or contract, in accordance with good industry practice and the principles of proper IT operation. The cooperation duties of the Customer are main contractual obligations of the respective contract. They shall be performed free of charge, on schedule, in the required quality, and to the agreed extent.

2. At the beginning of the performance of services, the Customer shall assemble a dedicated team from among its employees. This team of the Customer must have in-depth knowledge of the departments affected by the subject matter of the contract, of the operational business, and of the business processes, and shall ensure the timely and proper performance of the Customer's cooperation duties. Details on the composition and the tasks of the team are set out in the contract.

3. The Customer shall provide RIS with all documents and information necessary for the performance of the services in due time.

4. Furthermore, at the beginning of the performance of services, the Customer shall provide the necessary system environment and shall administer and maintain it during the entire term of the contract. The maintenance of the system



environment also includes the regular backup of data and programs in accordance with good industry practice at adequate intervals, at least once a day, in machine-readable form and in several generations. To enable the execution of the contract to proceed as smoothly as possible, the availability of and local or remote access to the system shall be ensured free of charge. Any restrictions in this respect shall be communicated to RIS in due time.

5. Insofar as work within the scope of the performance of services is carried out on the Customer's premises, the Customer shall create, in due time and free of charge, the working conditions necessary for the performance of the services within its sphere of operations.

6. The Customer shall thoroughly test work results for material defects and for usability in the specific situation before commencing their operative use. This also applies to services the Customer receives within the scope of supplementary performance.

7. If the Customer provides or must provide software for the performance of services by RIS, the Customer shall ensure that the rights necessary for the performance of services by RIS exist.

8. If the Customer does not fulfill a cooperation duty, does not fulfill it in time, or does not fulfill it in the agreed manner, the resulting consequences (e.g., delays, additional expenses) shall be borne by the Customer.

§ 5 Cooperation of the Contracting Parties

1. The contracting parties shall each designate a responsible contact person and his or her deputy at the latest upon conclusion of the contract. If one of the aforementioned persons is foreseeably unavailable for a long period or leaves the company, a replacement shall be designated in due time.

2. The contact persons of the contracting parties and their deputies are authorized to receive all declarations in connection with the respective contract. Insofar as they are not themselves authorized to represent the company or to make legally binding declarations, they shall swiftly prepare the necessary decisions of their companies and ensure that decisions are reached quickly.

§ 6 Change Requests, Change Procedure

1. A change request is a request by one of the contracting parties aimed at a change of the contractually agreed scope of services. Both contracting parties are entitled to request the respective other contracting party to consult and negotiate on changes to the contractually agreed services. Upon such a request, both contracting parties are obliged to enter into serious consultations and negotiations. In this case, the

contracting parties shall negotiate the change request in accordance with the following provisions of this § 6.

2. If one of the contracting parties submits a change request, RIS shall examine whether the change request involves additional expenditure. If the examination of the change request requires considerable effort, RIS shall submit an offer for the examination to the Customer. Unless otherwise agreed in text form, the examination of change requests and the preparation of an amendment offer shall be free of charge.

3. If the preliminary examination of the Customer's change request shows that the requested change is feasible, RIS shall inform the Customer, within the scope of the amendment offer, of the expected effects on the costs and on any agreed schedule. As far as possible and necessary, RIS shall also examine to what extent the changes affect services already realized and their usability.

4. Until the contracting parties have agreed on the change request at least in text form, the contracting parties shall perform their services as originally agreed.

5. Against remuneration of the downtime, the Customer may demand a partial or complete interruption of the performance of services until agreement on a change request is reached. Any agreed dates shall be extended accordingly by the downtime and by the time RIS requires to organize the resumption of work after an interruption and to make the necessary resources available again. RIS is entitled to remuneration if it cannot deploy its resources elsewhere.

6. The contracting parties shall set out the desired changes in a change agreement at least in text form and adopt it jointly. If no agreement is reached on a change request, the contracting parties shall, unless they make a different arrangement, perform or continue the services in accordance with the originally adopted agreements.

§ 7 Time of Performance / Dates and Deadlines

1. Agreed performance and delivery dates or deadlines are binding only if they have been designated as binding by RIS.

2. In cases of force majeure, § 14 paragraph 3 applies. Agreed performance and delivery deadlines shall be extended by the duration of the impediment plus a reasonable restart period.

3. RIS shall only be in default upon a reminder. All reminders and settings of deadlines by the Customer must be in writing to be effective.

4. In the event of missed deadlines for which RIS is responsible, the Customer shall set a reasonable grace period, insofar as this is reasonable for him. After fruitless expiry of the grace period, the Customer is entitled to claim the incurred, verifiable damage caused by the delay. Insofar as



reasonable, the Customer shall set RIS a final grace period for the performance of services before asserting claims for damages instead of performance or for reimbursement of futile expenses.

5. In the event of missed deadlines for which the Customer is responsible, agreed dates shall be postponed by a reasonable period. RIS is entitled to set a reasonable deadline for the performance of cooperation services. Before claiming compensation pursuant to § 642 BGB, RIS shall – unless this is unreasonable – set a final deadline for the performance of the cooperation services.

§ 8 Rights to Work Results

1. Work results within the meaning of these conditions are analyses, planning and concept documents, program material (e.g., software) including the associated documentation, reports, drawings, and similar project results of RIS. Insofar as protectable work results arise within the scope of the performance of services, all rights to these work results – in particular the copyright, the rights to inventions, and technical property rights – belong exclusively to RIS. This allocation of rights also applies insofar as the work results have arisen from specifications or with the cooperation of the Customer.

2. If the handover of work results to the Customer is agreed in the contract, RIS grants the Customer a non-exclusive right, unlimited in time, to use these work results in the Customer's business operations. The transfer of further rights of use requires an express agreement in the contract. For the exploitation and distribution of the work results outside his business operations – for example by making them available on the Internet or by providing data center services – the Customer requires the prior consent of RIS in text form. Such consent may not be unreasonably withheld.

§ 9 Remuneration and Terms of Payment

1. The remuneration stated in the offer or contract is subject to the applicable statutory value-added tax. The Customer shall remunerate the services of RIS in accordance with the contractual agreements and, if applicable, the payment schedule agreed in the offer or contract. Unless otherwise agreed, travel times, travel expenses, and accommodation costs shall be charged according to actual expenditure.

2. Unless otherwise agreed, RIS receives remuneration on a time-and-materials basis in the form of daily rates in accordance with the currently valid price list of RIS. A daily rate covers a working performance of eight (8) hours per day. By prior agreement, work exceeding or falling short of this may be remunerated proportionately. The daily rates generally refer to activities performed Monday to Friday between 8:00 a.m. and 5:00 p.m. All times stated in this § 9 refer to Central European Time (CET/CEST).

3. For work within the scope of the following table, the following hourly surcharges are agreed:

Overtime from the 40th weekly hour.	+ 50 %
Night work between 10:00 p.m. and 6:00 a.m.	+ 50 %
Work on Saturdays and Sundays between 0:00 and 24:00. Work performed between midnight and 6:00 a.m. of the Monday following a Sunday is also deemed Sunday work if the work was commenced before midnight.	+ 100 %
Work on statutory public holidays and on December 31 from 1:00 p.m. Work performed between midnight and 4:00 a.m. of the day following the public holiday is also deemed public-holiday work if the work was commenced before midnight.	+ 125 %
Work on the following special days: May 1, December 25, December 26, and December 24 from 1:00 p.m. Work performed between midnight and 4:00 a.m. of the day following the holiday is also deemed holiday work on special days if the work was commenced before midnight.	+ 200 %

The surcharge for night work may be combined with the surcharges for Saturday, Sunday, and public-holiday work. Sunday and public-holiday surcharges shall not be applied cumulatively. If a public holiday falls on a Saturday or Sunday, the public-holiday surcharge shall apply.

4. Invoicing on a time-and-materials basis is carried out on the basis of an activity report enclosed with the invoice. If the Customer does not object to the statements made in the report in text form within two (2) weeks of receipt, they shall be deemed approved. RIS will separately point out this consequence to the Customer.

5. Invoices issued by RIS are due for payment immediately after issuance of the invoice without deduction, unless otherwise agreed.

6. In case of default of payment by the Customer, RIS is entitled to charge default interest at the statutory rate. RIS reserves the right to assert higher damage caused by default in individual cases.

7. The Customer may only offset against undisputed or legally established claims. The Customer may not assign existing claims against RIS. § 354a HGB remains unaffected.

§ 10 Reservation of Rights

1. RIS reserves ownership of and the rights to the work results (§ 8) until full payment of the agreed remuneration.



2. Upon delivery of work results, RIS reserves the right to provisionally revoke the rights of use granted to the Customer until full payment has been made if the Customer is in default with the payment of the remuneration or a not insignificant part thereof for thirty (30) calendar days and RIS has given prior warning of the revocation at least in text form (e.g., e-mail); the other statutory and contractual rights of RIS on account of the default of payment shall remain unaffected by the revocation.

§ 11 Provisions for Acceptance

1. The Customer shall confirm to RIS the handover and acceptance of the work results (§ 8) that are agreed and described in the contract as work performances, i.e., as success-oriented services, in writing or in text form by means of a handover and acceptance protocol. Success-oriented services are generally the development, programming, and adaptation of software under the responsibility of RIS.

2. The Customer shall test the work results without undue delay. The Customer shall notify RIS of defects identified during the test without undue delay in text form and shall support RIS in the investigation and elimination of defects to a reasonable extent. This includes in particular the preparation of a defect report and the provision of further documents suitable for illustrating the defect.

3. Insignificant defects do not entitle the Customer to refuse acceptance. The work results constituting work performances within the meaning of paragraph 1 shall be accepted by the Customer within four (4) weeks of handover or provision of the work results for acceptance.

4. The work results shall furthermore be deemed accepted if the Customer, within the period set out in paragraph 3, neither declares acceptance nor refuses acceptance in text form stating at least one material defect, or as soon as the work results have been used productively for four (4) weeks and no notification of defects preventing acceptance has been made. RIS will separately advise the Customer of this legal consequence upon handover or provision of the work results.

§ 12 Provisions for Material Defects

1. RIS warrants that the work corresponds to the service description and is free from defects.

2. The limitation period for claims arising from material defects is 12 months, beginning with the acceptance of the service (§ 11).

3. The Customer shall notify RIS of defects without undue delay in writing in a comprehensible form, stating the information relevant for the identification of the defect. The Customer shall support RIS in the elimination of defects in a form reasonable for the Customer.

4. RIS shall remedy defects, at its own discretion, primarily by eliminating the defect (rectification) or by producing a new work (subsequent delivery). RIS may, as an interim measure, first provide the Customer with a workaround that reasonably avoids the effects of the defect; the defect itself shall then be remedied within a reasonable period. The Customer shall grant RIS reasonable periods for supplementary performance. Only if the supplementary performance finally fails despite a reasonable number of attempts – at least two, taking into account the severity and complexity of the defect – or if further attempts are unreasonable for the Customer, the Customer may, for the defect concerned and at his discretion, demand a reduction of the remuneration (abatement) or – if the statutory requirements are met – declare the cancellation of the contract and demand damages instead of performance or reimbursement of futile expenses.

5. The cancellation of the contract and/or the assertion of claims for damages instead of the entire performance or for reimbursement of futile expenses may only be demanded in the event of a not insignificant breach of duty by RIS. In the case of contracts establishing a continuing obligation, the right of the Customer to terminate the contract prematurely for good cause shall replace the right of rescission.

6. In the case of defects limited to parts of the services for which a partial acceptance has been declared or unjustifiably refused, the right to rescind the contract is limited to these parts of the services, unless the remaining parts of the services are of no interest to the Customer.

7. Claims for defects are excluded if the Customer modifies the work results or otherwise interferes with them, unless he proves that the respective modification is not the cause of the defect.

8. If RIS provides services for the search for or elimination of reported malfunctions, RIS may demand remuneration from the Customer for this in accordance with the current price list if the reported malfunction is not a defect and the Customer could have recognized this upon proper examination. As soon as RIS can recognize that the reported malfunction is not a defect, RIS shall inform the Customer thereof without undue delay. An obligation to remunerate the aforementioned services for the period from which RIS can recognize the absence of a defect exists only if the Customer thereupon confirms the order for the elimination of the malfunction.

9. If RIS has already partially performed the service, the Customer may demand damages instead of the entire performance only if he has no interest in the partial performance.

10. If RIS has not performed a due service in accordance with the contract, the Customer may not rescind the



contract and/or demand damages instead of the entire performance or reimbursement of futile expenses if the breach of duty is insignificant.

11. The limitations of liability under § 15 of these General Terms and Conditions apply to the Customer's claims for damages or reimbursement of futile expenses due to default.

12. Further warranty rights of the Customer are excluded.

§ 13 Provisions for Defects of Title

1. In the case of defects of title of the consulting and development results, § 12 applies accordingly, unless this § 13 contains deviating provisions.

2. RIS warrants that no third-party rights conflict with the transfer of the agreed rights of use to the Customer. RIS provides supplementary performance by procuring for the Customer, at its own discretion, a legally unobjectionable possibility of use; this may be done by modifying the work results, by replacing them with equivalently modified work results, or by RIS defending or settling third-party claims based on intellectual property rights against the Customer.

3. If third parties assert intellectual property rights against the Customer, the Customer shall inform RIS without undue delay and in writing.

4. RIS is entitled to assume the defense against the third party's claims at its own expense. In this case, the Customer shall support RIS in the defense against the third party's claims and in any litigation to a reasonable extent and shall refrain from actions (such as an acknowledgment of the third party's claims) that impair the defense of the claims by RIS; this obligation of the Customer exists provided that RIS indemnifies the Customer against the disadvantages and risks of the dispute and sufficiently secures him against these disadvantages and risks.

5. The right under paragraph 4 is also available to RIS, at its own discretion, after expiry of the limitation period for liability for defects of title.

§ 14 Regulations for Other Defaults in Performance or Breaches of Duty

1. If RIS does not provide due services, or does not provide them properly, outside the scope of liability for material defects and defects of title, or if RIS breaches other contractual obligations, the Customer shall always notify RIS thereof in writing and grant RIS in writing a grace period of sufficient length within which RIS has the opportunity to properly perform the service or to remedy the situation in another way. If the Customer wishes to withdraw from the contract after fruitless expiry of the grace period (e.g., by rescission or termination for good cause), he shall announce this consequence in writing together with the

setting of the grace period. The requirement to set a deadline does not apply where this is expressly provided by law.

2. The Customer's claims for damages or reimbursement of futile expenses due to other defaults in performance or breaches of duty are governed by the damage compensation regulations of § 15 of these General Terms and Conditions.

3. Neither party shall be deemed in default with the fulfillment of its obligations (with the exception of payment obligations) to the extent that and for as long as performance is prevented by force majeure, i.e., unforeseeable events beyond the reasonable control of the affected party – such as natural disasters, war, terrorism, riots, epidemics and pandemics, official orders, strikes at third parties, failures of public infrastructure (in particular power and telecommunications networks), or serious cyberattacks by third parties – provided the affected party has taken reasonable precautions. The affected party shall notify the other party without undue delay and use reasonable efforts to overcome the impediment. Agreed deadlines shall be extended by the duration of the impediment plus a reasonable restart period. If the impediment persists for more than sixty (60) days, either party may terminate the contract for good cause.

§ 15 Damage Compensation Regulations

1. RIS is liable within the scope of the statutory provisions, in each case without limitation,

- for damages caused by it intentionally or negligently that are based on injury to life, body, or health,
- due to the absence or discontinuation of a warranted characteristic or in the event of non-compliance with a guarantee,
- for damages based on an intentional or grossly negligent breach of duty by RIS.

2. RIS is liable in all cases of contractual and non-contractual liability, limited to the contract-typical, foreseeable damage, insofar as the damages are based on a slightly negligent breach of essential obligations by RIS. Essential obligations within the meaning of this provision are obligations whose fulfillment enables the proper execution of the contract in the first place and on whose observance the Customer may rely.

3. In all other respects, RIS is liable for slight negligence limited to a maximum of EUR 100,000 per contract.

4. Subject to the provisions of the Product Liability Act, strict liability of RIS is excluded.

5. In the event of loss of data caused by simple negligence, RIS is liable only for the damage that would have occurred even if the Customer had backed up the data properly and regularly and in a manner appropriate to the importance of



the data. This limitation does not apply if the data backup was hindered or impossible for reasons for which RIS is responsible.

6. The above provisions apply accordingly to the liability of RIS for the reimbursement of futile expenses.

§ 16 Subcontractors

RIS may use the help of freelancers, partners, or other vicarious agents for the performance of services without the consent of the Customer.

§ 17 Placement Fee / Recruitment Commission

1. In the event that an employee of RIS is taken on by the Customer in an employment relationship, RIS is entitled to a placement fee in the amount set out in the following table, which refers to the daily rate of the established or previously established contractual relationship. Decisive for the scale is the period between the beginning of the employee's deployment at the Customer and the establishment of the employment relationship:

Hiring within the first 6 months	40 times the daily rate
Hiring after more than 6 and up to 12 months	35 times the daily rate
Hiring after more than 12 and up to 18 months	25 times the daily rate
Hiring after more than 18 and up to 24 months	20 times the daily rate
Hiring after more than 24 months	no fee is charged

2. The fee, plus statutory value-added tax, becomes due upon establishment of the employment relationship, i.e., upon signing of the employment contract, and is payable within 14 days.

3. RIS is also entitled to the placement fee if an employment relationship between the Customer and the employee or former employee of RIS is established within six (6) months after the last engagement.

§ 18 Secrecy

1. The contracting parties undertake to keep secret all information and documents of the respective other contracting party that are obviously to be regarded as confidential or that are designated as confidential by the other contracting party, such as company and business secrets, and to treat them strictly confidentially. This also applies to the offers of RIS and the contracts concluded between the contracting parties as well as all information in connection with the contract, including any commercial concessions

(the information and documents mentioned in sentence 1 and sentence 2 hereinafter collectively referred to as "confidential information"). The contracting parties shall also impose this obligation on their employees and third parties, insofar as these legitimately come into contact with the confidential information and have not already been obligated to confidentiality in another way.

2. The confidential information may only be used within the scope of the purpose of the contract. Beyond that, it may not be recorded, stored, duplicated, passed on, or used or exploited in any other way for own purposes.

3. Notwithstanding the above provisions, the contracting parties may disclose confidential information if (i) the information was already known to the recipient at the time of disclosure without an obligation of secrecy, (ii) the information has already been published or is published at a later date without this being due to conduct of the recipient in breach of law or contract, (iii) a contracting party has lawfully received the information from a third party without an obligation of secrecy, (iv) the information has been independently developed by the recipient, or (v) statutory provisions or orders of governmental bodies require disclosure or the respective other contracting party has consented thereto. The contracting parties shall – as far as legally permissible – inform each other without undue delay as soon as they are requested by an authority to disclose confidential information of the respective other contracting party or are subjected to other sovereign measures.

4. RIS is entitled to include the Customer in its list of reference customers, unless the contract contains a deviating provision.

§ 19 Data Protection

1. RIS and the Customer shall maintain data secrecy, comply with the data protection requirements of the General Data Protection Regulation (GDPR), and only use vicarious agents in the execution of the contract who have been obligated to maintain data secrecy and to comply with the data protection requirements under the GDPR.

2. Insofar as RIS processes personal data on behalf of the Customer in the course of the performance of services, the parties shall conclude a data processing agreement pursuant to Art. 28 GDPR before the processing commences.

§ 20 Termination

1. The notice periods are determined by the provisions applicable to the respective contract. A service contract concluded for an indefinite period may be ordinarily terminated by either party with thirty (30) days' notice.

2. The right to extraordinary termination for good cause remains unaffected.



3. Any termination must be made at least in text form (e.g., e-mail) to be effective.

§ 21 Transferability of Rights and Obligations

The Customer may transfer the rights and obligations under the respective contract to third parties only with the prior consent of RIS in text form. § 354a HGB remains unaffected.

§ 22 Final Provisions

1. The law of the Federal Republic of Germany shall apply exclusively, excluding the UN Convention on Contracts for the International Sale of Goods.

2. The place of jurisdiction for all disputes arising from or in connection with this contract is exclusively Cologne if the Customer is a merchant, a legal entity under public law, or a special fund under public law, or has no general place of jurisdiction in the Federal Republic of Germany.

3. Should individual provisions of these General Terms and Conditions be or become invalid or unenforceable in whole or in part, the validity of the remaining provisions shall remain unaffected.

4. These General Terms and Conditions have been drawn up in German and English. In the event of discrepancies between the language versions, the German version shall prevail.

Cologne, 07/2026

RIS AG

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