



Valid from 1 February 2024

GENERAL TERMS AND CONDITIONS
FOR ONLINE SERVICES «ABAWEB» OF TREUHAND- UND
REVISIONSGESELLSCHAFT MATTIG-SUTER UND PARTNER (MSUP)

1. Scope of Application

1.1 The present General Terms and Conditions (GTC) form an integral part of all our offers, order confirmations and contracts concerning the services provided in the area of AbaWeb services (AbaWeb) by MSuP. The present GTC are expressly subject to change. Any changes or modifications will be communicated to the client and shall be deemed accepted if the client has not objected within 10 days.

1.2 The GTC apply insofar as fee quotes, order confirmations or contracts do not contain any expressly specified provisions. Subject to clause 1.1, rules and conditions that deviate from these GTCs must be agreed upon in writing in order to be valid.

1.3 These GTCs apply to any form of processing of personal data on behalf of the client by MSuP. The categories of data processed by MSuP and the corresponding retention periods will be determined in line with the data processing agreement or MSuP's record of processing unless not sufficiently stipulated otherwise in the order and the respective description of services. The record of processing may be inspected upon request of the client.

2. Subject of the Services

2.1 These GTCs grant the client the right to use or access program parts and their functions of AbaWeb as defined in the individual case, which are usually located on the server of MSuP. Access to the program parts takes place via the Internet. The client does not acquire any rights to the program or the associated documentation. The terms of use, the scope of functions and the service description of AbaWeb may be found in the online description / help function of AbaWeb. The client has no right to use a particular version of AbaWeb. Furthermore, the subject matter of the agreement includes the provision of storage space on the servers for data backup and data processing.





2.2 MSuP provides the server platform for the operation of the online service and technically as well as organizationally enables the exchange of data and information between the platform and the user.

2.3 The client receives an account for each user designated by name, which is protected by suitable organisational and technological measures. Software required for the use of AbaWeb must be purchased / activated by the client in advance so that AbaWeb can be activated. MSuP disclaims any liability in this respect. The data processing concerning the creation, use and maintenance of access authorisation takes place between the client and the provider of the access authorisation.

2.4 Abacus Research AG is responsible to the users for the functioning and continuous development of AbaWeb. MSuP assumes no liability for the services of Abacus Research AG.

2.5 MSuP grants the client personal, non-exclusive, non-transferable rights to use AbaWeb as entitled to within the framework of its contract with Abacus Research AG. The client does not purchase AbaWeb but is merely granted the right to use it.

2.6 MSuP does not accept any misuse of the software, whether through criminal offence, copyright infringement, viruses or other malicious software, spam or any other illegal action. Clients are required to comply with all technical limitations of AbaWeb and its terms of use, which only permit client-specific uses. In particular, the customer is not allowed to:

- circumvent technical limitations of the software;
- circumvent organisational measures and instructions to comply with the licence model;
- rent or sub-license the software or otherwise make it available to third parties;
- transfer the rights in the software or under these GTCs to any third party.

2.7 AbaWeb contains software or other technology owned by third parties. The rights of such third parties remain expressly reserved.

3. Availability of the AbaWeb Services

3.1 MSuP does not warrant uninterrupted use of the service. The accessibility of the server may be limited. Any liability for interruptions in service is therefore expressly excluded. Any damage suffered by the client as a result of the non-availability of operationally necessary AbaWeb components shall be borne exclusively by the client.

3.2 MSuP carries out planned system interruptions (e.g. for maintenance, installation and update work) in the evening from 17:00 or all day at weekends. During this time, the service cannot be used by the client. MSuP is entitled to interrupt operation at any time for good cause (in the event of faults, risk of misuse, etc.). The client will be informed of any kind of interruption in service. The client is not entitled to any compensation or reduction in the fee for such downtime.



4. Obligations of the Client

4.1 The client must ensure Internet access and is responsible for its own hardware and software (incl. smartphone apps), which must be suitable for the use of AbaWeb.

4.2 When using AbaWeb, the client must ensure that the applicable law, these GTC, any third-party terms of use and in particular those of Abacus Research AG, as well as the instructions of MSuP and its partner companies as set out in Appendix are complied with. The client is fully responsible for the data transmitted to MSuP. MSuP assumes that the data and information transmitted are neither illegal nor immoral and do not infringe on the rights of third parties. The client is liable for all legal or other claims that may arise as a result of such infringements.

5. Fees and Terms of Payment

5.1 MSuP charges the client an amount based on its common hourly rates and as incurred in the individual case for setting up the agreed service, a monthly recurring fee for the use of the commissioned profile and a fee for providing the required infrastructure. The fees and invoicing are determined based on the specific order.

5.2 The usage fees and additional services – plus value-added tax – are invoiced quarterly and must be paid net within 30 days.

5.3 Any offsetting against charges arising from warranty, guarantee or liability claims or retention are expressly excluded.

5.4 MSuP may suspend or discontinue the use of the service with immediate effect and at the expense of the client in the event of late payment or in the event of suspected breaches of contractual obligations, violations of rights of third parties or breaches of law and morals. During the suspension of the services, the client must continue to pay the applicable fees. The assertion of claims for damages by the client is excluded.

6. Data Protection, System and Data Security

6.1 MSuP processes the data exclusively for the purposes of the order including these GTCs and in accordance with the documented instructions / directives of the client in compliance with the Swiss Data Protection Act. MSuP applies appropriate privacy protection measures during processing, which limit the disclosure of personal data.

6.2 Both parties comply with the applicable data protection law and, in particular, with the obligation to provide information independently of each other.

6.3 When providing its services, MSuP may cooperate with the third parties listed in Appendix. If MSuP cooperates with third parties in the processing of data, MSuP concludes an agreement on the protection of privacy and data protection with these third parties.

6.4 Partner companies of MSuP in accordance with Appendix are not considered third parties under these GTCs. Partner companies must comply with the same level of data protection as MSuP when processing personal data.



6.5 MSuP and its employees, partner companies as defined in Appendix and their employees must process data confidentially. The data is processed and stored in accordance with the instructions of the client and may be accessed by MSuP at any time. MSuP will not forward any data to third parties without the client's consent.

6.6. MSuP only discloses personal data abroad if the Federal Council has determined that the legislation of the state in question or the international body guarantees adequate data protection. In the absence of such a decision, MSuP may nevertheless disclose personal data abroad if, for example:

- EU standard contractual clauses have been concluded;
- binding corporate rules, which have been approved in advance by the Federal Data Protection and Information Commissioner (FDPIC) or by a data protection authority of a country that can ensure adequate data protection, are implemented;
- another mechanism has been implemented for the transfer of personal data abroad, which has been approved by the FDPIC or by an authority competent for data protection in a State that can ensure adequate data protection.

6.7 The client may issue new instructions, supplement or amend existing instructions at any time. This also includes instructions with regard to the correction, deletion and blocking of personal data. All instructions issued will be documented in writing by both the client and MSuP.

6.8 If MSuP is of the opinion that an instruction of the client violates data protection provisions, it notifies the client of this without undue delay. MSuP is entitled to suspend the implementation of this instruction until it is confirmed or amended by the client. MSuP may refuse to carry out an instruction, which is obviously unlawful. Notwithstanding the foregoing, the obligations arising directly from the applicable data protection laws to which MSuP is subject remain intact and unaffected by these GTCs.

6.9 MSuP assists the Client to comply with the applicable data protection law, taking into account the information available to it. Furthermore, MSuP undertakes to notify the customer in the event of

- any actual or suspected data breach;
- any actual or threatened impairment or damages on the part of MSuP, which prevent compliance with the provisions of the order, including this agreement;
- the existence of any requests for access and the actual access to personal data by public authorities, unless such notification is prohibited by law for important reasons of public interest.

6.10 At the client's request or upon termination of the order including the agreement, MSuP will return, transfer to a third party designated in writing by the client or delete, without retaining a copy, all personal data. This provision is subject to any statutory retention obligations or other written agreements, which take precedence over the instruction. Upon request, MSuP will confirm the execution of the instruction to the client.

6.11 MSuP provides the client with all information necessary to demonstrate MSuP's compliance with the agreement and to enable and actively support checks, including inspections, by the client itself, an auditor appointed by the client or by the supervisory



authority. Inspections at MSuP shall be conducted without avoidable disruption to business operations.

6.12 Data processing activities are only carried out at the locations agreed in the respective order or in these GTCs or otherwise approved in writing by the client.

6.13 MSuP does not use any sub-processor without obtaining the prior written consent of the client. MSuP is authorised to use the third parties or companies listed in Appendix as sub-processors. The client will be notified in writing in due time of any intended changes to the sub-processor so that the client may refuse to accept the use of such sub-processor. MSuP enters into the necessary written confidentiality and data protection agreements with the sub-processors, which will be at least as onerous as the provisions of the order including these GTCs.

6.14 The client confirms that MSuP has made it aware of the existing security risks due to the use of AbaWeb via the Internet and information technologies in general. The client also confirms that it will ensure that its systems, programs, data, etc. are kept secure and that the client will keep user names, passwords and other measures to safeguard personal access secret from third parties and unauthorised persons. The parties agree that each log-in initialised by the client is deemed to have been made by authorised users.

6.15 MSuP ensures that suitable and economically reasonable measures are taken with regard to data security and in particular against possible prevention of unauthorised access or attacks on the system from outside in accordance with the current state of the art. MSuP does not give any guarantee or warranty regarding the protection against unauthorised external access.

6.16 The client must comply with the applicable storage and archiving laws for its documents and data. The storage of documents in AbaWeb does not automatically fulfil the requirements for retention obligations under the applicable law. The client must prepare archiving documentation that complies with the legal requirements.

6.17 The person responsible for the mandate at MSuP serves as the contact point for the MSuP internal data protection team. The contact information will be provided in writing, usually on the order confirmation or offer.

7. Intellectual Property

7.1 AbaWeb is protected by copyright. All existing rights or intellectual property rights arising from the performance of the agreement remain with AbaWeb or the authorised third parties unless otherwise agreed.

7.2 The client acknowledges that all rights to AbaWeb and its marking, including any trademark rights, patent rights, copyrights, licensing rights, know-how, process flows or comparable legal positions, belong exclusively to Abacus Research AG and/or MSuP.

8. Warranties and Guarantees

8.1 In the event of defective service within its area of responsibility, MSuP will only be liable for the rectification of the defect. The client notifies MSuP of any defects



immediately in writing including proper error documentation (fault and error messages). The client must take all reasonable measures to identify the defect or damage and its causes or facilitate the elimination of the defect. In particular, the client must exclude all sources of error on his devices (computer, notebooks, modem, data cable, etc.) before submitting an error report. If an error cannot be attributed to MSuP, the costs required to rectify the fault will be charged to the client at the standard hourly rates. If MSuP and its partner companies do not succeed in rectifying the correctly documented defect within a reasonable period of time, the client may issue MSuP a written final warning to rectify the defect within 30 days or he may otherwise terminate the agreement; the right to terminate the agreement at any time remains reserved (OR 404; see also clause 9.1 below). Remedying the defect by the client or by calling in a third party chosen by him is expressly prohibited.

8.2 All technical data, specifications and performance descriptions contained in the user documentation or other documents have been prepared with due diligence and to the best of our knowledge. MSuP does not give any warranty or guarantee regarding these documents, in particular regarding their comprehensiveness or accuracy.

8.3 MSuP cannot represent, guarantee or warrant the functionality, cost-effectiveness or any other benefits of the service. MSuP cannot warrant that the service may be used without interruption or error in all combinations, programs or IT systems requested by the client, nor that the occurrence of further program errors can be excluded by correcting a program error. The correction or patching of program errors is carried out depending on the availability of an adapted software version (hotfix / service pack) and after consideration of the associated risks for the entire AbaWeb installation. Repairing program errors always affects the entire AbaWeb installation and is, therefore, carried out as part of maintenance work. This may result in limited availability of the service.

8.4 Oral statements and information are non-binding unless they are expressly declared to be binding and confirmed in writing.

9. Liability

9.1 MSuP is only liable for intentional or grossly negligent acts or omissions. MSuP shall not be liable for any damages caused to the client as a result of technical defects, security defects and malfunctions on the part of third-party companies that work together with MSuP or on which MSuP is dependent (e.g. providers and network operators).

9.2 If MSuP is liable, the damages will be limited to one-time the amount of the agreed monthly fee. This limitation of liability and its exclusion of liability also apply to contractual and non-contractual claims.

10. Duration of the Agreement, Termination

10.1 The duration of the agreement is at least one month. Each party may terminate the agreement with 30 calendar days prior written notice to the end of each month. Different agreements may be made in an individual contract with the customer. Notice of termination must be given in writing or by email. The right to terminate the contract for good cause remains reserved and does not affect the client's obligation to pay for the services rendered.



10.2 If the agreement is cancelled or terminated, MSuP may charge a fee for the delivery of data backups or for data transfers based on its standard hourly rates.

11. Miscellaneous

11.1 The Parties may not assign or transfer the rights and obligations under this Agreement without the prior consent of the other Party.

11.2 The accompanying documents to these GTCs form an integral part of the agreement. In particular, these are the offer and/ or order confirmation and the data processing agreement (DPA).

11.3 If any provision in these GTCs conflicts with the order or the DPA, the following hierarchy of documents will apply:

1. DPA.
2. Offer / order confirmation.
3. present GTCs.

11.4 The provisions of these GTC will continue to apply after termination of the order for as long as MSuP is in possession of accounting data and / or personal data of the client.

11.5 All amendments to these GTC by the client must be made in writing to be legally effective.

11.6 If any provision or part of a provision in the Agreement is declared void, illegal or ineffective by a court or competent authority, this shall not affect the other provisions of the Agreement. Such other provisions shall remain binding and applicable. The void, illegal or ineffective provision shall be replaced by a provision which comes as close as possible to the economic purpose pursued by the earlier provision.

11.7 The Agreement is subject to Swiss law without giving effect to conflict of law principles or the United Nations Convention on Contracts for the International Sale of Goods (Vienna Convention).

11.8 All disputes arising from or relating to the Agreement shall be resolved in the competent court at the seat of MSuP in Schwyz.

11.9 For the sake of readability, we have refrained from using both the feminine and masculine forms of expression. The chosen form of presentation includes the other form in each case.