

General Terms and Conditions

October 2013

1. Scope of Application

The following General Terms and Conditions shall apply to all contracts, deliveries and other services, as well as legal relations between IMA-Systems Information-Technology GmbH established in Bregenz (hereafter called „IMA-SYSTEMS“) and its customers, unless otherwise provided for in the respective legal relationship.

2. Conclusion of Contract

Stipulations shall only be binding for both parties if they have been explicitly agreed to in writing. Errors, price and product changes as well as a change in the delivery period by our suppliers shall remain reserved. Products that have already been ordered cannot be taken back by IMA-SYSTEMS.

3. Price

The agreed price is quoted strictly net and exclusive of VAT, unless otherwise agreed in a particular case. Transport and installation charges will be billed separately.

4. Contractual Object

The subject matter of contract will be specified in the order confirmation.

5. Warranty and Guarantee

(a) Instead of the statutory warranty, we provide a guarantee for the contractual object delivered by us to the extent and content covered by the warranty obligations of the respective manufacturer or supplier towards us. Within the frame of this warranty, defective products shall be repaired or replaced.

(b) IMA-SYSTEMS does not accept any liability whatsoever for consequential damages of any kind. Damages attributable to incorrect operation or unauthorized interference are not covered by this warranty.

(c) Rejected goods may only be returned after obtaining the prior explicit consent of IMA-SYSTEMS and shall be returned at the customer's cost and risk.

6. Non-Contractual Delivery/Delivery Delay

If the delivery does not comply with the provisions of the contract, the customer is entitled to demand the contractually agreed delivery within a reasonable period of time. Possible complaints must be submitted in writing directly to IMA-SYSTEMS within a period of 10 working days. Delays in delivery do not entitle the customer to withdraw from the contract.

7. Default of Acceptance

If the customer is in default of acceptance, we shall be entitled to store the contractual object at the cost and risk of the customer, thus exempting us from any obligation with regard to the delivery date. The goods shall be billed to the customer after they have been stored.

8. Transfer of Benefits and Risks/ Milestone Billing

Benefits and risks shall pass to the customer upon dispatch of the contractual object to the customer. IMA-SYSTEMS shall be entitled to issue an invoice for milestone delivery if the part delivery enables the functional operation or if the period of time between the delivery of the goods and their installation exceeds 14 working days.

9. Payment

Unless otherwise agreed, payments shall be made within 10 days net. Cash discounts are not granted.

10. Reservation of Property Rights

The delivered goods or software remain the property of IMA-SYSTEMS until full payment of all claims arising from the existing business relationship. We reserve the right to mark the contract goods on the outside as being our unrestricted property should the situation so require. Delay of payment shall entitle the seller to collect the delivered goods at any time. In the event of attachment or any other claim, the purchaser is obliged to claim the seller's ownership right and to notify the latter without delay. The customer warrants that we shall at any time have access to his premises for the purpose of inspecting the goods which are subject to retention of title. If the customer is in default with his payment obligations, or if bankruptcy proceedings are filed or initiated regarding his assets, or if the customer contravenes any other of his contractual obligations, we shall have the right, at our option and whilst maintaining the contract, to demand the surrender of the goods subject to retention of title, to collect them and thereby enter the customer's premises.

The provisions of this clause shall apply to this order and to all subsequent contracts of the buyer concluded in writing, verbally or by phone. If the goods are delivered by the buyer to a third party, then the seller shall be entitled to consideration. To this end, the buyer hereby agrees to assign any claims against third parties including all accounts receivable with all ancillary rights to the seller so that a special assignment shall no longer be required should

this claim arise. The claim to be assigned must correspond to the amount of the balance claim plus default interest. The buyer shall be obliged upon request to disclose to the seller the name of his customer and to inform his customer of the assignment. The seller, too, shall be entitled to inform the third party of the assignment. In the case of a sale to a third party, the buyer undertakes to place appropriate property right reservations with his buyer. In the event of seizure or any other accesses of third parties to goods subject to retention of title, the buyer must notify the seller without delay. If the buyer is in default of payment, the seller is entitled to demand the return of the goods, to demand advance payment for goods which are yet to be delivered, to realize all assets provided as collateral and to withdraw from all contracts not yet executed. In the event of enforcement of proprietary rights, we reserve the right to retrieve the goods, without the contracting party being entitled to any claims whatsoever, such as claims arising from interference with possession. The setting of an extension period is not required.

11. Default of Payment

In case of default of payment we shall be entitled to withdraw from the contract at any time and to demand that the contractual object be returned to us. In the event of payments delayed for periods exceeding 30 days, the customer shall owe the supplier – even through no fault of his own - default interest at twice the rate of the EURIBOR for 3 months as well as dunning costs and other expenses incurred in connection with extra-judicial collection of claims.

12. Contractual Exclusion of Set-Off

All claims resulting from contracts concluded with us are subject to the contractual exclusion of set-off.

13. Non-Assignment Clause

All monetary claims and rights arising from the contracts concluded with us are subject to an absolute prohibition of assignment.

14. Expenses

Expenses for travelling, daily allowances and overnight accommodation will be invoiced separately to the customer. Travel times shall be deemed working hours.

15. Exclusion of the Right to Withhold Payments

The customer is not entitled to withhold payments due to incomplete total delivery, guarantee or warranty claims or complaints.

General Terms and Conditions - Continuation

16. Unexpected Problems

Should particular problems arise during performance of the contract, that is to say, problems that are unexpected to the contractor owing to the customer's failure to give prior notice, the contractor with respect to his support shall be entitled, at his discretion, to discontinue the services to be provided. In this case, the contractor shall be entitled to payment for services so far provided. In the case the contractor continues to provide the agreed services, the contractor is entitled to claim an appropriate postponement of the completion date and to demand compensation for the increased expenditure.

17. Obligation of Payment / Duty of Care of the Customer with regard to Data Backup and Virus Protection

The customer accepts the obligation to remunerate the services rendered by us. It is the sole responsibility of the customer to provide for sufficient data backup and virus protection, unless the customer has given us a written order in this regard. Any damage claims will be rejected.

18. Non-Re-Exportation-Clause

The ban on re-export adheres to the legal provisions in force and is binding for the customers.

19. Right to Compensation in Connection with Support- and Technical Interventions

In connection with the above technical assistance activities, obvious errors made by our employees will be corrected free of charge within the scope of the order. All parties involved shall assess whether an obvious error is apparent. The final decision, however, rests with IMA-SYSTEMS. Unforeseeable errors, follow-up errors and incompatibility of the products used are excluded from this provision. Problems related to hardware or special software already existing at the customer's and/or procured by him are also excluded.

Installation expenses and costs incurred for the correction of such issues will be charged at cost. Data backup is the customer's sole responsibility. We will reject any claim for damages arising from lost data and programs. The same shall apply to viruses. If the customer suffers damage as a result of delay or errors during installation, the maximum sum of compensation shall not exceed the amount of the installation costs charged by us (working time). However, this applies only insofar as the situation is clear and insofar as the customer has granted us in writing the right to rectification within a reasonable period of time. Any further claims shall be explicitly excluded. Should a hardware part become defective during installation/ repair work, without it being our employee's fault, the additional costs must be borne by the customer. In case of maintenance contracts with response times, the maximum compensation shall be the reimbursement of at most three monthly basic fees

for the maintenance of operational readiness in accordance with the contract, should the response time be exceeded by more than 100 %. Excluded from this provision are circumstances of force majeure (natural phenomena, provable traffic breakdown) and delays which occur as a result of delivery problems of third parties involved (e.g. unavailable spare parts from a manufacturer, lack of support by a software house etc.).

20. Billing of Support- and Technical Interventions

The services rendered are charged according to effective expenses at IMA-SYSTEMS' prices valid when services are performed. Services will be charged on a quarter-hourly basis. Started quarters of an hour will be charged in full. In any event, the following technical services will be charged according to actual expenditure:

- Services that are not explicitly listed in the offer
- Data transfers
- Configuration of delivered software
- Training and the flow of information with respect to the delivered software
- Unforeseeable installation expenditures
- Waiting times

In order to guarantee the smooth continuation of technical interventions, it is assumed that all information relevant for the service is made available in a timely manner. Waiting times or additional expenditure related to the provision of information will be charged at cost. Additional expenses resulting from individual customer requests shall be subject to separate agreement and will be charged at cost. These hourly rates are valid for normal working hours from

08.00 to 17.00. For services executed outside our normal working hours, the following surcharges shall apply to work and travel time:

17.00-20.00	+ 50%
20.00-08.00 and Saturdays	+ 50%
Sundays and holidays	+ 100%

An entitlement to hotline support outside of regular business hours and on public holidays, as well as an entitlement to guaranteed response times at any time exists only if agreed upon in a corresponding service contract which, of course, is subject to costs. Replacement parts will be invoiced at cost. Express deliveries will be carried out upon request of the customer. Postage and surcharges will be invoiced at cost. For technical interventions, the response times are usually within the manufacturer's warranty, i.e. usually approx. 1 working day.

Recommendation:

Please take the time to carefully read the manufacturer's warranty conditions (there are differences from product to product) and subsequently create an "emergency-scenario" based on this information involving guarantee claims and phone numbers. In this regard, we would also like to refer in particular to clauses 5 and 23 of the present Terms and Conditions

21. Obligation to Observe Data Secrecy

All employees of IMA-SYSTEMS are committed to maintain complete secrecy in terms of the Data Protection Act with regard to all data which come to their knowledge or become accessible to them in the course of their activities for IMA-Systems Information-Technology GmbH, Bregenz and its customers.

22. Place of Performance / Place of Jurisdiction/ Compensation for Damages / Contractual Penalties

Place of performance and place of jurisdiction is Bregenz, where our headquarters is located. Compensation for damages and penalties of any kind shall be generally excluded. Austrian law shall apply exclusively.

23. Complaints

Any complaints must reach IMA-SYSTEMS within no more than 10 working days. The performance rendered shall be deemed perfect and unconditionally accepted if a complaint is not registered within this period.

24. Final Provisions

Should a clause of this contract be ineffective or become ineffective in the future, this will not affect the validity of the other provisions. In any such case, the contracting parties shall reach an agreement which comes as close as possible to the economic intent of the void provision.