

A. General Stipulations

1. Scope of Application

1.1 These General Terms and Conditions (GT&C) shall apply for the duration of the business relationship between M Plan (Contractor) and the Client in respect of all services to be rendered by the Contractor, particularly services under a service agreement or under a contract for work, as well as services within the framework of employee transfer. They shall also apply to all future transactions with the Client.

1.2 These GT&C apply exclusively. GT&C of the Client which conflict with or deviate from these GT&C are not recognised, unless the Contractor has given its express written consent to their applicability.

2. Offers and Documents

2.1 Offers from the Contractor shall be subject to change without notice, until the order is finally confirmed.

2.2 The Client's purchase order shall be a binding offer.

2.3 The Contractor shall fully retain rights of title and exploitation rights under copyright law in respect of cost estimates, drawings and other documents. These documents may only be made accessible to third parties with the Contractor's prior written consent. The respective data and information contained in the documents shall not constitute guarantee undertakings. Guarantee undertakings shall, in any event, require the Contractor's express written confirmation.

3. Prices/Payment Terms

3.1 If the scope of the service under the respective order is altered, particularly extended, by mutual agreement during the handling of the order, the Contractor may demand a corresponding adjustment of the agreed prices and remunerations, particularly an increase therein. The Contractor shall be entitled to temporarily discontinue implementing services under an order, until agreement is reached on a corresponding adjustment of the prices and remunerations, provided that the Contractor has pointed this out to the Client in writing beforehand. Delays occurring as a result thereof shall not be to the detriment of the Contractor. Unilateral change of the service under an order by the Client is excluded.

3.2 Except where otherwise agreed upon, the Contractor shall be entitled, according to reasonable discretion, to demand a reasonable advance and issue, in stages, sub-invoices for services already rendered under an order and/or in relation to performance progress.

3.3 All invoices from the Contractor shall be due and payable, strictly net cash, immediately upon receipt.

3.4 The Client shall only be entitled to rights of set-off if its counterclaims have been declared valid by a final and non-appealable court judgement, are undisputed or have been recognised by the Contractor. The Client shall only be authorised to exercise a right of retention insofar as its counterclaim is based on the same contractual relationship.

4. Fixed Dates/Duties of Cooperation

4.1 Where no fixed dates are agreed upon, the Contractor shall stipulate dates according to its own reasonable discretion.

4.2 If the Client fails to comply with its duties of cooperation in due time, particularly in respect of the submission of essential documents, information and data, delays resulting therefrom shall be to its detriment.

4.3 The Client shall be liable to the Contractor that the services provided by it and the documents, information, data and items made available within the framework of cooperation are free from third-party property rights which preclude or impair use by the Contractor in conformity with the contract.

4.4 In the event of default, the Client shall be entitled to demand, for every full week of delay, lump-sum compensation for default at the rate of 0.5% of the order value, but not exceeding 5% of the order value. Further claims on the part of the Client to compensation for damages and reimbursement of expenditures due to default are excluded. The stipulations under section 6 apply accordingly to exemptions from this exclusion of liability.

4.5 In the event of force majeure, the performance period shall be extended by the duration of the hindrance and a reasonable start-up period. If performance or implementation of the service becomes impossible or unreasonable due to the said circumstances, the Contractor shall be released from the obligation to render the service.

5. Confidentiality

5.1 The Client and the Contractor shall be mutually obliged to treat all information with strict confidentiality concerning the business and/or operational affairs of the respective other Party and use such information merely for the purpose intended under the respective order placed. Within the framework of this intended purpose, the Contractor shall be entitled to pass on the information to third parties.

5.2 The Client and the Contractor mutually undertake to refrain from enticing away employees, or attempting to entice away employees, of the respective other Party.

6. Liability/Compensation for Damages

6.1 The Contractor shall, regardless of the legal basis, pay compensation for damages exclusively in accordance with the principles set forth below.

6.2 In cases of intent or gross negligence, the Contractor shall be fully liable for damages ensuing from a breach of the duty of care.

6.3 In cases of breach of material contractual duties due to ordinary negligence, the Contractor shall be liable for damages typical of this type of contract and foreseeable at the time of the conclusion of the contract. Additionally, liability shall be limited to EUR 5 million per violation in the case of property damages and pecuniary damages. In the case of damages negligently caused due to the same violations, liability shall be limited to EUR 5 million in total, even if the violations are committed over several years.

6.4 Liability to compensate for damages beyond the foregoing is excluded, regardless of the legal nature of the claim asserted. In particular, therefore, the Contractor shall not be liable for unforeseeable damages, consequential damages caused by a defect, other indirect damages or damages arising from loss of profit.

6.5 Claims of the Client to compensation for damages shall be subject to a 24-month limitation period.

6.6 The restrictions and limitations under sections 6.3, 6.4 and 6.5 do not apply to injury to life, body or health, to liability arising from guarantees given in writing or to liability under other mandatory statutory stipulations.

6.7 Insofar as the Contractor's CAD systems are used within the framework of an order or are rented out to the Client, the Client shall be liable for all direct and indirect damages occurring due to improper handling of the CAD systems, as well as for their loss or destruction and for any and all damage to the CAD systems used within the framework of the order.

7. Rights of Use

7.1 For all work and work results developed by the Contractor on behalf of the Client, the Contractor shall grant the Client, upon full payment, the exclusive and permanent right to use them to the extent described in the respective order.

7.2 If employees of the Contractor make any employee inventions or suggestions for improvement in the course of carrying out individual orders, the Contractor shall be obliged, at the Client's request, to lay claim to the invention, with or without limitation, and transfer the rights resulting therefrom to the Client concurrently against indemnification against any and all financial obligations which result, in relation to Contractor's employees, from an employee invention. The Employee Inventions Act (Arbeitnehmererfindungsgesetz) applies accordingly.

B. Employee Transfer Contracts

8. Special Terms and Conditions for Employee Transfer Contracts

The following terms and conditions apply supplementarily to employee transfer contracts between the Client and the Contractor:

8.1 The Contractor shall be responsible that the employee seconded is generally suitable for the job agreed upon, has been carefully selected and has been checked in respect of essential qualifications. A duty of scrutiny over and above the foregoing shall not apply.

8.2 The Contractor itself shall not owe to the Client performance of work or any particular success in respect of the work. The employee seconded shall be neither an authorised representative of the Contractor, an assistant of the Contractor with employee or independent contractor status for the purposes of vicarious liability in contract nor an assistant of the Contractor with employee status for the purposes of vicarious liability in tort. The employee seconded shall not be entitled to collect payment or issue or take receipt of contractual declarations with effect for or against the Contractor.

8.3 The Client shall be obliged to introduce the seconded employee to the job and instruct and supervise him during the work. Furthermore, the Client shall ensure that all statutory, official and other regulations are complied with. In particular, the Client shall be responsible for compliance with the duties ensuing from section 618 of the German Civil Code [BGB] and section 11 (6) of the Employee Transfer Act [AÜG] (law on health and safety at work). If health and safety stipulations are not complied with, the employee seconded shall be entitled to refuse to work, without the Contractor losing its entitlement to the contractual remuneration.

8.4 The Contractor shall not be liable for the type, scope, execution or quality of the work performed by the seconded employee for the Client. In this connection, the Client indemnifies the Contractor against all third-party claims which may result to the Contractor in connection with execution of the activities assigned to the seconded employee and/or are asserted in relation to the Contractor.

8.5 If there is a strike at the Client's business establishment, the Contractor shall not be obliged to provide labour for leasing.

8.6 The Contractor's remuneration shall be calculated on the basis of the contractually agreed hourly rate plus value added tax at the respective valid rate. The following surcharges shall apply in this respect:

A 25% surcharge shall be levied for every further extra hour of work. A 50% surcharge shall be levied for hours of work on a Saturday, a 70% surcharge shall be levied for hours of work on a Sunday and a 100% surcharge shall be levied for hours of work on a public holiday. If work is carried out under radiation protection

conditions, the regular hourly rate shall rise by 5%. Regular hours are deemed to be the hours which are likewise deemed to be regular hours within the working hours internally laid down at the Lessee, insofar as they are within the limits laid down in the collective agreement. Unless otherwise agreed in an individual contract, 40 hours per week are considered to be the agreed basis. All job-related travel costs incurred due to the Client's demands shall be calculated separately. All job-related travel times are classified as regular working hours.

8.7 If the Client concludes an employment contract with the seconded employee whilst the employee is under lease or within less than three months after discontinuation of the lease and if the employment contract relates to the seconded employee's abilities and activities specified in the leasing contract, this shall be deemed to be personnel placement. In each individual case, the Contractor shall invoice to the Client an appropriate fee, plus statutory value added tax.

8.8 Without prejudice to the right to terminate an employee transfer contract with immediate effect, employee transfer contracts may be terminated by either Party to the contract with 14 days' notice effective end of the month.

C. Contracts for Work

9. Special Terms and Conditions for Contracts for Work

The following special terms and conditions shall apply supplementarily in the event that contracts for work are concluded between the Client and the Contractor.

9.1 In principle, the order shall be carried out in the Contractor's technical offices. Full or partial execution at the Client's business establishment may be agreed upon, if work documents cannot be handed over and/or if this is necessary for continuous specialised talks and/or technical coordination.

9.2 The right to issue directives to its assistants with employee or independent contractor status and to its employees, particularly induction, instructing and supervision, shall fall exclusively to the Contractor, even if the order is carried out at the Client's business establishment. The Client's right to issue order-related instructions on execution relating to the result of the work in the individual case shall remain unaffected by this.

9.3 The progress of performance shall be confirmed by the Client by means of signing the project progress reports submitted to it. Over and above the foregoing, the following stipulations apply to acceptance of services.

9.3.1 Upon successful execution of a function test, but no later than two weeks after handover of the result of the order, the Client shall declare acceptance in writing without undue delay. The function test shall be deemed successfully executed, if the result of the order fulfils in all material points the requirements provided for in the contract.

9.3.2 The Client shall be obliged to notify the Contractor in writing without undue delay, if he becomes aware of defects during the function test. In the event of material defects in performance, the Contractor shall, excluding claims over and above this, first be given the opportunity to rectify the defects within a reasonable period.

9.3.3 If, despite his duty to accept, the Client fails to declare acceptance without undue delay, the Contractor may set the Client a two-week time limit in writing for submission of this declaration. Insofar as the Contractor has pointed this out when setting the time limit in writing, acceptance shall be deemed effected, unless, within a one-week period, the Client specifies in writing the reasons for refusal of acceptance. Furthermore, acceptance shall be deemed effected, if and when the Client begins to productively use the result of the order.

9.4 The Contractor shall provide warranty for any and all defects in the results of the order initially by rectification or re-performance, at its own option. If rectification/re-performance fails despite at least two attempts at supplementary performance, the Client may demand abatement or rescission as well as compensation for damages, subject to the limitation of liability as per section 6. In the case of only minor defects, the Client shall not be entitled to any right of rescission. The warranty period for defects not caused by intent is 24 months from commencement of the respective statutory limitation period.

D. Service Agreements

10. Special Terms and Conditions for Service Agreements

The following special terms and conditions apply supplementarily to service agreements between Client and Contractor:

Without prejudice to the right to terminate a service agreement with immediate effect, service agreements may be terminated by either Party to the contract with 14 days' notice effective end of month.

E. Closing Stipulations

11. Place of Performance/Place of Jurisdiction/Applicable Law

11.1 The place of performance for the Contractor's services under the order is the Contractor's respective place of establishment or the location of the Contractor's technical office where the services under the order are rendered. The place of performance for the Client's payment obligation is the location of the Contractor's registered office.

11.2 The place of jurisdiction is the location of the Contractor's registered office. However, the Contractor shall be entitled to also bring an action against the Client at any other statutory place of jurisdiction.

11.3 The contract is subject to the laws of the Federal Republic of Germany, excluding the rules of private international law.