

Subscription Agreement

THE TRIOMIS VAT CALCULATOR SOFTWARE IS PROVIDED ONLY ON THE CONDITION THAT THE SUBSCRIBER AGREES TO THE TERMS AND CONDITIONS IN THIS SUBSCRIPTION AGREEMENT ("AGREEMENT") BETWEEN SUBSCRIBER AND TRIOMIS. BY ACCEPTING THIS AGREEMENT OR BY USING THE SOFTWARE, SUBSCRIBER ACKNOWLEDGES THAT IT HAS READ, UNDERSTANDS, AND AGREES TO BE BOUND BY THIS AGREEMENT.

1. Definitions

"**Order**" means a purchase commitment mutually agreed upon between (1) triomis and Subscriber, or (2) a triomis authorized reseller and Subscriber.

"**Permitted Capacity**" means the Permitted Number of Users for Vat Calculator.

"**software**" means triomis's proprietary software applications.

"**software Upgrades**" means certain modifications or revisions to the software.

"**Subscriber**" means the individual, company, jointly owned subsidiaries and their parent company, or other legal entity that has placed an Order and registered its details on the triomis WebSite at:

http://www.triomis.de/Deutsch/Seiten/Products/CRM_2011_VatCalculation.aspx.

"**Subscription**" means a non-exclusive, nontransferable right to use the Vat Calculator in accordance with this Agreement and the Order.

"**Subscription Fees**" means the agreed upon fees in an Order.

"**Subscription Term**" means the agreed upon time period in an Order.

"**triomis**" means triomis GmbH, a German corporation with its principal place of business at 44269 Dortmund, Turinerweg 5.

2. Subscription and Grant of Right to Use.

Subject to the terms and conditions of this Agreement, triomis will provide Subscriber the Subscription at the triomis VAT Calculator. Subscriber may use the software solely for Subscriber's own internal business operations (not for the benefit of any other person or entity) during the Subscription Term. Subscriber has not to pay Subscription Fees. triomis reserves the right to charge a fee in the future. In this case Subscriber has to agree to pay and continues to pay the Subscription Fees. triomis may terminate provision of the software at the end of a Subscription Term. triomis may audit its systems to confirm Subscriber's authorized use of the software. Subscriber may not rent, lease or timeshare the software or provide subscription services for the software or permit others to do so. Any other use of the software by any other entity is forbidden and a violation of this Agreement.

3. Provision of software.

3.1 triomis will use commercially reasonable efforts to provide the software for the Subscription Term. Service levels for the software may be found at:

http://www.triomis.de/Deutsch/Seiten/Products/CRM_2011_VatCalculation.aspx.

The Technical Support description for the Services may be found at:

http://www.triomis.de/Deutsch/Seiten/Products/CRM_2011_VatCalculation.aspx.

3.2 If the Subscription are suspended or terminated, it is Subscriber's responsibility to make the server configuration changes necessary to work without the software.

3.3 triomis may modify, enhance, replace, or make additions to the software. triomis may use information passing through the software for the purposes of developing, analyzing, maintaining, reporting on, and enhancing the triomis software.

4. Subscriber Obligations.

4.1 Subscriber will (a) comply with all applicable laws, statutes, regulations and ordinances, (b) only use the software for legitimate business purposes.

4.2 Subscriber will defend, indemnify and hold triomis harmless against any loss, damage or costs (including reasonable attorneys' fees) incurred in connection with any claims, demands, suits, or proceedings ("Claims") made or brought against triomis by a third party alleging or related to Subscriber's (i) violation of its obligations in this Section 4; (ii) infringement of intellectual property rights; (iii) civil or criminal offenses.

5. Intellectual Property Rights.

The software and all related intellectual property rights are the exclusive property of triomis. All right, title and interest in and to the software, any modifications, translations, or derivatives thereof, even if unauthorized, and all applicable rights in patents, copyrights, trade secrets, trademarks and all intellectual property rights in the software remain exclusively with triomis. The software is valuable, proprietary, and unique, and Subscriber agrees to be bound by and observe the proprietary nature of the software. The software contains material that is protected by copyright and trade secret law. Subscriber may not remove any proprietary notice of triomis or any third party. All rights not granted to Subscriber in this Agreement are reserved to triomis. No ownership of the software passes to Subscriber. triomis may make changes to the software at any time without notice. Except as otherwise expressly provided, triomis grants no express or implied right under triomis copyrights, trademarks, or other intellectual property rights.

6. Protection and Restrictions.

6.1 Each party (the "Disclosing Party") may disclose to the other (the "Receiving Party") certain confidential technical and business information which the Disclosing Party desires the Receiving Party to treat as confidential. "Confidential Information" means any information disclosed by either party to the other party, either directly or indirectly, in writing, orally, electronically or by inspection of tangible objects

(including without limitation documents, prototypes, equipment, technical data, trade secrets and know-how, product plans, Services, services, suppliers, customer lists and customer information, prices and costs, markets, software, databases, developments, inventions, processes, formulas, technology, employee information, designs, drawings, engineering, hardware configuration information, marketing, licenses, finances, budgets and other business information), which is designated as "Confidential," "Proprietary" or some similar designation at or prior to the time of disclosure, or which should otherwise reasonably be considered confidential by the Receiving Party. Confidential Information may also include information disclosed to a Disclosing Party by third parties. Confidential Information shall not, however, include any information which the Receiving Party can document (i) was publicly known and made generally available prior to the time of disclosure by the Disclosing Party or an authorized third party; (ii) becomes publicly known and made generally available after disclosure through no action or inaction of the Receiving Party in violation of any obligation of confidentiality; (iii) is already in the possession of the Receiving Party at the time of disclosure; (iv) is lawfully obtained by the Receiving Party from a third party without a breach of such third party's obligations of confidentiality; or (v) is independently developed by the Receiving Party without use of or reference to the Disclosing Party's Confidential Information.

6.2 Subscriber will take all reasonable steps to safeguard the software to ensure that no unauthorized person has access and that no unauthorized copy, publication, disclosure or distribution, in any form is made. The software contains valuable, confidential information and trade secrets and unauthorized use or copying is harmful to triomis. Subscriber may not directly or indirectly transfer, assign, publish, display, disclose, rent, lease, modify, loan, distribute, or create derivative works based on the software or any part thereof. Subscriber may not reverse engineer (except as required by law in order to assure interoperability), decompile, translate, adapt, or disassemble the software, nor shall Subscriber attempt to create the source code from the object code for the software. Any third party software included in the software may only be used in conjunction with the software, and not independently from the software. Subscriber may not, and shall not allow third parties to, publish, distribute or disclose the results of any benchmark tests performed on the software without triomis's prior written approval.

7. Limited Warranty.

7.1 For the Subscription Term, triomis warrants that the software will operate in substantial conformance with the then current triomis published documentation under normal use. triomis does not warrant that: (A) the software will (i) be free of defects, (ii) satisfy Subscriber's requirements, (iii) operate without interruption or error or (B) data contained in the CRM Databases will be (i) appropriately calculated or (ii) that the algorithms used in the software will be complete or accurate. So long the Subscription is free of charge the use of the software takes place without requirement on warranty.

7.2 triomis will use reasonable efforts to remedy any significant non-conformance in the software which is reported to triomis and that triomis can reasonably identify

and confirm. triomis at its discretion will repair or replace any such non-conforming or defective software if possible with reasonable effort. This paragraph sets forth Subscriber's sole and exclusive remedy and triomis's entire liability for any breach of warranty or other duty related to the software. Any unauthorized modification of the software, configuration of the software, use of the software inconsistent with the accompanying documentation, or related breach of this Agreement shall void the warranty. EXCEPT AS EXPLICITLY STATED AND TO THE EXTENT ALLOWED BY LAW, THERE ARE NO OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, TITLE OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SOFTWARE.

8. Limitation of Liability

UNDER NO CIRCUMSTANCES WILL TRIOMIS, ITS AFFILIATES, OR RESELLERS BE LIABLE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, PUNITIVE OR INCIDENTAL DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, ARISING OUT OF OR RELATED TO THIS AGREEMENT INCLUDING, BUT NOT LIMITED TO CLAIMS FOR LOSS OF DATA, GOODWILL, OPPORTUNITY, REVENUE, PROFITS, OR USE OF THE SOFTWARE, INTERRUPTION IN USE OR AVAILABILITY OF DATA, STOPPAGE OF OTHER WORK OR IMPAIRMENT OF OTHER ASSETS, PRIVACY, ACCESS TO OR USE OF ANY ADDRESSES AND THIRD PARTY CLAIMS, EVEN IF TRIOMIS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT WILL TRIOMIS'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT EXCEED THE TOTAL AMOUNT ACTUALLY PAID BY SUBSCRIBER TO TRIOMIS FOR THE APPLICABLE SOFTWARE OVER THE ONE YEAR PERIOD PRIOR TO THE EVENT OUT OF WHICH THE CLAIM AROSE FOR THE SOFTWARE THAT DIRECTLY CAUSED THE LIABILITY.

9. Termination

This Agreement is effective until the end of the Subscription Term for such use as is authorized, or until terminated by either party. The Subscription runs for 12 months and is automatically renewed if not terminated. Subscriber may terminate this Agreement at any time upon notice to triomis however; Subscriber is not entitled to a refund of any prepaid or other fees. triomis may terminate this Agreement if triomis finds that Subscriber has violated the Agreement. Rises triomis a fee for the Subscription in the future and Subscriber does not agree with the Subscription ends with the end of the month following the release of the fee. Upon notification of termination by either party, Subscriber must uninstall any software, cease using and destroy or return all copies of the software to triomis, and to certify in writing that all known copies thereof, including backup copies, have been destroyed. Sections 1, 5-10 shall survive the termination of this Agreement.

10. General

triomis may periodically send Subscriber messages of an informational or advertising nature via email. Subscriber may choose to "opt-out" of receiving these messages by sending an email to optoutlegal@triomis.de requesting the opt-out. Subscriber acknowledges and agrees that by sending such email and "opting out" it will not receive emails containing messages concerning upgrades and enhancements to Services. However, triomis may still send emails of a technical nature. Subscriber acknowledges that triomis may use Subscriber's company name only in a list of triomis customers. Subscriber may not transfer any of Subscriber's rights to use the software or assign this Agreement to another person or entity, without first obtaining prior written approval from triomis. Notices sent to triomis shall be sent to the Turinerweg 5, 44269 Dortmund. Any dispute arising out of or relating to this Agreement or the breach thereof shall be governed by the federal laws of Germany for all claims, without regard to or application of choice of laws, rules or principles. Both parties hereby consent to the exclusive jurisdiction of: (1) the district court in Dortmund, Germany. Neither party will be liable for any delay or failure in performance to the extent the delay or failure is caused by events beyond the party's reasonable control, including, fire, flood, acts of God, explosion, war or the engagement of hostilities, strike, embargo, labor dispute, government requirement, civil disturbances, civil or military authority, disturbances to the Internet, and inability to secure materials or transportation facilities. This Agreement constitutes the entire agreement between the parties hereto regarding the subject matter contained herein and the parties acknowledge that they have not relied on any promise, representation, or warranty, express or implied, that is not contained in this Agreement. Any waiver or modification of this Agreement shall only be effective if it is in writing and signed by both parties or posted by triomis at <http://www.triomis.de>. If any part of this Agreement is found invalid or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall be interpreted so as reasonably to affect the intention of the parties. triomis is not obligated under any other agreements unless they are in writing and signed by an authorized representative of triomis.