

# GENERAL TERMS AND CONDITIONS OF SALE

Last updated: 01/01/2026.

These General Terms and Conditions of Sale supersede all previous versions. Only the latest version in force is applicable.

## 0. Introduction - Conditions

In this document (the "Terms") you will find the license terms for the software of ESOMUS SRL (hereinafter "ESOMUS", contact details below). The Terms include the following parts:

- i) Introduction - Conditions (Part 0)
- ii) License Terms (Part I)
- iii) Terms of Use (Part II)
- iv) Annex on security measures (Part III)
- v) Overview of Processing of Personal Data (Part IV).

## I. Conditions of licence

### Article 1 PARTIES - PURPOSE OF THE TERMS

In the Terms, the term "CLIENT" means any legal entity or company that enters into a contract with ESOMUS for the use of one or more software or modules of Auditix (each a "Product", e.g. ISQM), or the provision of services by ESOMUS (each a "Service" or together the "Services"). The CLIENT as well as any user of the Products and/or Services (e.g. sole practitioner, auditor with audit team and/or other users) will be considered as a "User".

Any contract with ESOMUS will be subject to the Terms, which are the sole and exclusive terms and conditions that apply, taking precedence over all other terms, including those of the CLIENT, even if they purport to apply alone and exclusively. Deviations from the Terms are valid only if and to the extent that they have been accepted in writing by ESOMUS. In this case, these Terms and Conditions shall remain applicable to all matters from which there is no express derogation.

In compliance with the Terms (in particular the payment of license fees) and for the duration of the Terms, ESOMUS makes available to the CLIENT and its Users (if applicable) the Products (in principle in "SaaS" ("Software-as-a-Service") form) and/or Services (e.g. support) described in ESOMUS' offer.

### Article 2 OFFERS

ESOMUS offers are valid for 1 month, unless otherwise stated in the offer. All prices stated in the offer are exclusive of VAT. Subscriptions and/or signed orders become automatically final after acceptance by the CLIENT, even if ESOMUS does not send a confirmation to the CLIENT.

Payment of start-up costs is due after the order has been placed. No subscription and/or an order signed by the CLIENT may be cancelled by the CLIENT without the prior written consent of ESOMUS. Signed orders become automatically final even if ESOMUS does not send a confirmation to the CLIENT. The payment of the deposit or a monthly instalment relating to an offer shall take the place of the effective signature of the order, even if the signed offer has not been received.

No order signed by the CLIENT may be cancelled by the latter without the prior written consent of ESOMUS, except by the withdrawal period provided for by Belgian law.

The delivery times for the Products, or for the provision of ESOMUS products and/or Services and/or the use of the ESOMUS platform are indicated as a guide. In the event of a delay in delivery or supply, whatever the cause, the CLIENT will not be able to claim compensation or cancel the order, or terminate the contract.

The withdrawal period is 14 days provided for by Belgian law, after which, the CUSTOMER who has signed the order form or paid the deposit or a monthly payment cannot cancel his purchase. The CUSTOMER no longer has the right to withdraw from the purchase. By agreeing to the order form or by paying the deposit and/or a monthly payment or the totality, the CLIENT accepts the performance of the services described in the offer and/or the quote. The CLIENT who has signed the offer and who within 6 months decides not to start the project unless indicated in the present offer or not to continue with ESOMUS, will still have to pay for the setup (if it has not been paid at the time of signing), the estimated services in default of 50% of the estimated services minus the actual services, The CLIENT will also have to pay the costs of the data servers and also the subscription that he has subscribed to ESOMUS for a value equivalent to 50% of the planned monthly payments, an invoice will be drawn up following the abandonment of the project, all the items of the offer will be established according to it and it will be payable in cash. After three quotes and/or three offers, ESOMUS may invoice a new next offer with a lump sum of €400. excl. VAT.

### Article 3 LICENCES - PRICES - PAYMENTS - PRICE ADJUSTMENT

ESOMUS grants the CUSTOMER a non-transferable and non-exclusive license to use the Products for the number of Users provided for in ESOMUS' offering, in return for the payment of license fees and start-up costs. License fees are determined in the ESOMUS price offer. They are payable in advance and annually. The price list of ESOMUS Products and Services may only be used with the prior written permission of ESOMUS. This list remains the exclusive property of ESOMUS and may be reviewed without notice. The rates that may be available during a presentation are given for information purposes only, they do not constitute an offer. ESOMUS tariffs can be adjusted based on the following price revision formula:  $P = P_0 \times (0.2 + 0.8 S/So)$

In which: P = the revised price, P<sub>0</sub> = the base price, S<sub>0</sub> = Agoria's reference wage cost (= the reference wage plus social security contributions) - national average (latest figure available at the time of conclusion of the agreement) as published on Agoria's website ([www.agoria.be](http://www.agoria.be))

S = Reference labour cost valid in the month preceding the month in which the price is recalculated

Any other adjustments to the tariffs will be analysed by SRL ESOMUS.

If the CUSTOMER wishes, over time, to upgrade his subscription by adding one or more modules, then an additional offer will be made and he will be able to decide according to his needs. In this case, the license will be recalculated based on the new modules and/or features chosen.

The amount of the user license includes the evolutionary maintenance of the Products, i.e.: the evolution and maintenance of the Products.

New modules not described in the original agreement are not included and may incur an additional cost for each user license and/or customers.

A cost adjustment is also possible if ESOMUS and/or one of its subcontractors were to change supplier for the management of backups, servers and their maintenance in order to: increase the service, obtain better machine performance, obtain better service through high performance, increase the speed of processors and data access, Optimize technology, comply with a new security standard. The costs of these additional modules/services will be adjusted either during the year or on the first of April of the following year when the user license is renewed. A minimum of three months' notice will be respected. The CUSTOMER may order additional licenses at any time via the order page and/or by means of a subscription for a Product at ESOMUS. The prices applicable to such additional licenses are those in effect at the time the order is placed. Additional orders are only binding after the order form has been sent and/or the setup payment and/or the payment of the annual subscription with or without confirmation by ESOMUS. Payments must be made following the date of the invoice and no later than 30 (thirty) calendar days, unless otherwise stated on the invoice. Additional costs will be borne by the CLIENT in the event of late payment. Any invoice not paid on the due date will be increased, by operation of law and without prior notice, by default interest of 10% per year and compensation equal to 20% (twenty percent) of the unpaid amount with a minimum flat rate of 75 euros.

The administrative management of reminders and unpaid invoices is defined as follows:

- *First reminder:* From 10 calendar days following the due date, send the reminder by email.
- *Second reminder:* From 20 calendar days following the due date, send the reminder by email.
- *Third and final reminder:* 30 calendar days following the due date, sending the reminder by email. Then, always in case of non-payment within the additional 5 calendar days: Closure of the account.

The reactivation of the CUSTOMER account will be invoiced: 1,500 (one thousand five hundred) euros excluding VAT and an invoice will be sent for cash payment. Any dispute relating to an invoice must be sent to us in writing, within ten calendar days of its sending.

Pricing policy differentiated by geographical country and non-transferability. Esomus offers pricing for specific countries or regions to support access to its software, modules, services, and technologies. These rates are strictly reserved for customers legally established in the relevant areas, and no customer may claim a price applicable in another country or require a refund or adjustment outside of their geographical area. Applicable prices are determined based on the specific economic, fiscal and regulatory conditions of each jurisdiction, and may vary from area to area. In case of doubt, the price in force on the date of the order, based on the customer's billing address, shall prevail. Prices may also be adjusted according to the applicable exchange rate or rounded for billing convenience. Any attempt to circumvent this policy constitutes a breach of the terms and conditions of sale, which may result in the suspension or termination of the services and the payment of additional fees. Esomus reserves the right to change its prices at any time to reflect economic, legislative, regulatory or business strategy developments.

#### Article 4 DEPLOYMENT

Products that are SaaS and full web tools (e.g. ISQM) do not require any CLIENT server, a simple web browser is sufficient to use them. The start of a subscription consists of setting up a database on the hosting server as well as an access profile to it via the Product.

The PRODUCTS, regardless of the module purchased by the CUSTOMER when ordering, is supplied with the official models provided at the time of start-up.

The CLIENT has the right not to want to use the templates that are provided as standard when starting one or more modules, because the CLIENT may have another vision, completely different from the processes validated by the profession, but in this case, the CLIENT will assume all the risks inherent in these new unofficial models as well as the development costs, configurations, tests for all the new models that the CLIENT wishes to integrate for his firm. These new models will not be updated like the official models, the CLIENT will not be able to request compensation, a total or partial credit note or any refund in the event of an error in behaviour and/or dispute. For the start-up of a SaaS Product, start-up costs are due, as specified in ESOMUS' price offer. These start-up costs, which will be added to the license fees, include the cost of servers with a maximum of 10 gigabytes per User, the cost of maintenance in order to keep the SaaS Product up to date, an administrative management cost as well as installation services and basic training (as specified below).

The deployment of a SaaS Product begins as soon as the start-up costs and license fees for the first year are paid. In terms of deadlines, the deployment process normally takes a few days. This period will also depend on your ability to mobilize the resources of your company, firm and/or your network (availability, information, data, etc.) to properly set up this deployment. In principle, the license starts within thirty working days of the payment of the first invoice from ESOMUS.

When deploying a SaaS Product at the CLIENT and/or the Users, it may, depending on the number of registrations received at ESOMUS, that the installation of the SaaS Product at the CLIENT and/or its Users exceeds the number of days initially planned (by twenty days) and would be postponed in time. An agenda will be proposed. Following this large-scale deployment and in order not to penalize any customer and/or user, the date of receipt of the SaaS Product and the access codes to it will be the anniversary date of the subscription. Customers and/or users who have purchased an early subscription to a SaaS Product may be included in the same situation as above. In this case, there will be no consideration or refund of any kind.

If the CLIENT wishes to use a SaaS Product by deploying it on its own servers, this will be subject to the written authorization of ESOMUS. If applicable, the SaaS Product (and all systems, programs, models, schematics, etc.) will remain the exclusive property of ESOMUS and the CUSTOMER will only have a right of use under the conditions stipulated in these Terms. In this case, without prejudice to the other provisions of the Terms, the CLIENT:

- i) Will only obtain access to the source code of the Product after payment of the sums due;
- ii) Ensure that its servers concerned and the accounts linked to its servers are duly protected, in order to prevent any illegal reproduction of the software, even partial, and any unauthorized access (by third parties or collaborators of the CLIENT);
- iii) Will not copy in any way, even partially, the software of the Products and the related documentation, without the prior, explicit and written consent of ESOMUS. The authorized copies will be for the use of the CLIENT only and will be saved at his address;
- iv) Will not make any modifications to the Products' software or documentation, except with the prior, explicit and written authorization of ESOMUS
- v) Accepts full responsibility for the deployment of the Products' software on its servers, access by third parties (including unauthorized access and hacking), others;
- vi) Notify ESOMUS promptly and in writing in the event of unauthorized access or if third parties assert any rights or claims relating to the Products' software (and/or its components).
- vii) ESOMUS declines all responsibility for access to the software and/or databases.
- viii) As soon as the CLIENT accesses the databases for any reason whatsoever, either internally or by an external person and/or other persons dedicated by the CLIENT, the CLIENT will be solely responsible for the changes made and will assume the consequences alone in the event of deletion, loss of data and/or destruction of the databases, even partial or the software itself.

The CLIENT will also assume all the costs of refurbishment of the software by ESOMUS, databases so that it works properly again and will take care of all the costs of repairs, in the aforementioned cases, the services will be increased by twenty percent and an invoice will be sent for all the costs of the services, assistance and disbursements caused by this loss of data, destruction, deletion and/or other incidents.

#### Article 5 TRAINING

Basic training is offered by ESOMUS to train at least one User, in principle at the CLIENT's premises and/or at one of our partners or by videoconference and Esomus offers advanced level training at the "Master's level" within the CLIENT's company, in principle at the client's premises and/or at one of our partners or by videoconference. The term "Master" means a User of the CLIENT who is the first point of contact of ESOMUS in relation to the use of the Products. This advanced training includes training by an ESOMUS expert and/or partner who has the necessary knowledge of the relevant Products, the help is online in the modules and according to the usage features. ESOMUS also offers additional training (e.g. for other Users, more hours, support full setup), with a maximum of ten Users per session who can be trained simultaneously. In these cases, you should contact ESOMUS to establish your training schedule. The price of the basic training is a package described in the offer and, and it is also possible to obtain the training on site according to the terms of the offer and according to the ESOMUS rates. The services booked will be due at a rate of 100% after completion, 100% if cancelled within 5 working days before the date of the service, 50% if cancelled within 10 working days before the date of the service, 30% if cancelled after the training confirmation email and 10 working days before the date of the service. For the training to take place in the company or at the CLIENT's premises, a minimum of 10 people are needed for the basic training. For companies and/or Customers with less than ten people to be trained, the training will take place mainly by videoconference.

#### Article 6 USE

Any use of the SaaS Products must be done online, only for the internal use of the CUSTOMER and in strict accordance with the intended use of the relevant Product. The creation of an account and the use of the Products by Users are subject to the Terms of Use (Part II), which each User must accept before accessing a Product. The CLIENT is responsible for any use of a Product on its behalf, including for the use made by its Users. The CLIENT guarantees that each of its Users acting on its behalf accepts and complies with the Terms of Use (in the version in force at the time), with the exception of the derogations agreed in writing. Use of a Product may be subject to the license terms of ESOMUS' suppliers. If this is the case, these license conditions are included in the offer. The CLIENT confirms that he or she is aware of these conditions and complies with them.

ESOMUS reserves the right to deny access to and/or use of a Product to anyone, for any reason and at any time. ESOMUS reserves the right to suspend or discontinue (access to) a Product at any time, upon reasonable notice. The CLIENT is responsible for the selection and timely acquisition of a suitable telecommunications service in order to be able to use a Product, as well as for the costs arising from this telecommunications service.

#### Article 7 VERSIONS

The CLIENT acknowledges that the Products are continuously improved and adapted by ESOMUS. The CUSTOMER only has access to the latest version of the Product.

Each new version or update of a Product replaces the original or previous version as a modified version and is therefore subject to all the rights and obligations set forth in the Terms. During updates, a Product may be temporarily unavailable to the CUSTOMER or Users.

If you have purchased one or more modules (ISQM - Missions - xxx) of Audityx. Since the beginning of your use of these module(s), the structure of your practice has or will certainly have evolved, perhaps from a sole practitioner to a practice with a team, or even to a larger network. It is crucial and necessary to inform us of all the changes in your structure. This will allow us to directly update the Audityx software according to the new type of structure, in order to properly adapt the documents, templates, roles, dashboards, etc., necessary for this evolution. This way, you will always have the right version of the software adapted to your type of practice, and at the same time you will be compliant with the rules of the profession. In the absence of written notification by the CLIENT within 10 calendar days of any change in the structure of its firm, the update of the Audityx software will continue to be based on the information previously communicated. Esomus cannot therefore be held responsible for any error, malfunction, omission or inadequacy resulting from the failure to update according to the new structure. Any consequences related to this situation will be the exclusive responsibility of the CLIENT.

#### Article 8 DURATION OF THE LICENCE

Each contract is valid for a period of one (1) year. It is automatically renewed for an additional year, unless one of the parties notifies the other by registered mail, at least three (3) months before the end of the current period. To terminate the contract or a license, the CLIENT must send a request by registered mail, with three (3) months' notice. Otherwise, the contract is automatically renewed. No refunds are possible in the event of termination of the contract or licenses, for any reason. Licenses remain active until the end of the scheduled period without any refunds. In the event of non-payment or non-compliance with the conditions, ESOMUS may take the necessary steps to recover the amounts due. At the end of the license, at the request of the CLIENT, all data and documents may be delivered to the CLIENT within 30 (thirty) calendar days in computer format or as they were delivered during the encoding in the Platform of the Product, unless the CLIENT has chosen the READ-ONLY (described below). If there is no request from the Client within thirty days, Esomus will consider it as a closure of the entire account, unless the CLIENT wishes ESOMUS to keep this data to resume a subscription later, it is imperative that the signature of a manager be validated to validate the custody of this data. The server and data costs and the services for this service will be invoiced to the CLIENT.

ESOMUS is entitled to terminate the Terms, orders and/or current subscriptions with the CLIENT, with immediate effect and without any compensation, in the following cases:

- o Any failure by the CLIENT to perform its obligations towards ESOMUS, which is not remedied within a reasonable period of time from a formal notice from ESOMUS;
- o Bankruptcy, cessation of payments, filing of a request for an arrangement or deferral or suspension of payment or any other similar situation on the part of the CLIENT;
- o The total or partial cessation, immobilization, voluntary or judicial liquidation or any situation of insolvency of the CLIENT;
- o The existence of any seizure carried out on the assets, rights and receivables of the CLIENT or in the event of a protested bill of exchange.

In the event of non-performance by the CLIENT of any of the obligations imposed on it by the Terms, all fees and costs, lawyers and technical advisors, incurred by ESOMUS and directly or indirectly caused by such non-performance, will be borne in full by the CLIENT. Therefore, ESOMUS shall be entitled to block any content and/or suspend the licenses granted to the CLIENT, without any refund of the license fees or any other compensation to the CLIENT. The fees and costs of lawyers and technical advisors incurred by the CLIENT in connection with the performance of this agreement may in no way give rise to compensation by ESOMUS.

Obligations which, by their nature, are intended to continue even after the end of the licence term continue to exist after the licence expires; This includes, but is not limited to, provisions relating to confidentiality, liability, and intellectual property rights.

For "MISSIONS" licenses

Specific conditions applicable to the "MISSIONS" module

This article defines the specific conditions applicable to the subscription, use and evolution of the number of licenses of the MISSIONS module, which prevail, in the event of contradiction, over any commercial communication, marketing documentation or pre-contractual information.

Subscription and mandatory minimum ratio: The Client may subscribe to the MISSIONS module with a lower number of licenses than the licenses subscribed for the ISQM module, subject to a mandatory minimum ratio of one (1) MISSIONS license for four (4) ISQM licenses.

Lack of user exclusivity and license sharing: The licenses of the MISSIONS module are granted without user exclusivity when their number is less than the number of people likely to access them.

The Client expressly acknowledges that: several users may be required to share the same license, simultaneous access to the module may be limited, and no unavailability resulting from this sharing can be attributed to Esomus.

No Alignment Obligation and No Comfort Guarantee: Esomus assumes no contractual obligation to align the number of MISSIONS licenses with the number of ISQM licenses.

Any reference to increased user comfort resulting from a higher number of MISSIONS licenses is purely informative and does not constitute a guarantee, a commitment to results, or a contractual obligation on the part of Esomus.

Upward adjustment of the number of licenses: Any request to increase the number of licenses MISSIONS: must be made in writing, is subject to the express acceptance of Esomus, takes effect on the date agreed between the parties, gives rise to an additional invoice calculated on a pro rata temporis basis, based on the price in force on the date of acceptance. No increase shall have retroactive effect.

Downward adjustment of the number of licenses: Unless otherwise expressly stipulated, any reduction in the number of licenses MISSIONS: can only take effect at the contractual expiry, does not give rise to any refund, credit note or compensation, and is subject to the absence of a contractual breach by the Client.

Impact on commercial benefits: Any change in the number of MISSIONS licenses, whether upward or downward, shall not affect commercial discounts, promotional benefits, sponsorship fees, or any other financial benefit previously granted, which are definitively vested and are not subject to any recalculation, including in the event of proration of the MISSIONS module.

Modification of the conditions: Esomus reserves the right to modify these specific conditions at the time of renewal of the contract or by way of an amendment, without the Client being able to claim any compensation. The subscription and use of the MISSIONS module implies unreserved acceptance of this article by the Client.

#### **Article 9 THE READ-ONLY**

If the CLIENT wishes to stop, for any reason whatsoever, the use of a Product, its access will be valid until the end of its license and no refund may be required by the CLIENT and/or its Users.

On the other hand, ESOMUS offers the READ-ONLY to the Product, which allows Users to use the Product and the data in consultation mode (without interaction). If a User wishes to use the READ-ONLY, the CLIENT and/or the User will have to pay 300 euros per user per year excluding VAT to maintain all of their data, data, backups on the servers and the administrative management of this request. If the number of data is greater than 100 gigabytes, an adaptation will be charged. The Terms will remain valid.

#### **Article 10 PROTECTION OF PERSONAL DATA**

10.1. The CLIENT and ESOMUS comply with the applicable data protection legislation relating to the protection of personal data of natural persons in the event that the CLIENT processes, via a Product, personal data as defined in Article 4 of the General Data Protection Regulation 2016/679 (hereinafter referred to as "Personal Data"). In this case, ESOMUS' obligations to the CLIENT regarding the processing of Personal Data in accordance with Article 28 GDPR are governed below.

10.2. ESOMUS acts as a processor and will only process Personal Data on the basis of the written instructions of the CLIENT and on behalf of the CLIENT (hereinafter, the "Controller"). The processing of personal data is described in Part IV. The CLIENT acknowledges and agrees that ESOMUS may write reports based on the data processed through a Product. These reports will not contain Personal Data.

10.3. ESOMUS (Processor) may grant its workers access to Personal Data on a "need-to-know" basis, i.e., to the extent that the workers in question need such access to perform their duties. ESOMUS will inform its workers in writing of the confidential nature of the Personal Data and will have them sign a contractual obligation in this regard that provides for at least the same confidentiality as described in Article 11. This confidentiality obligation continues to apply 10 years after the end of the Terms.

10.4. ESOMUS undertakes to implement and comply with the appropriate technical and organizational security measures referred to in Article 32 of the GDPR and necessary for the protection of Personal Data. ESOMUS will describe these measures in Part III.

10.5. ESOMUS will not disclose or provide access to Personal Data in any form or manner to third parties, including sub-processors, except in the following cases and under the following conditions:

- o if similar contractual, organizational and technical security measures are adopted to protect Personal Data with regard to their recipient and the CUSTOMER has given its prior and explicit written consent to do so;
- o if ESOMUS is obliged to grant such access under a binding Belgian or European legal provision.

10.6. ESOMUS undertakes to assist the CLIENT in complying with its legal obligations in connection with the processing of Personal Data imposed under the GDPR. ESOMUS can only provide assistance to the extent that it is aware of the processing of Personal Data as described in Appendix 3. Upon request, ESOMUS will: inform the CLIENT of the terms of its processing and provide the CLIENT with access to the Personal Data processed (including the required documents, buildings, systems, software, hardware, databases, facilities and infrastructure); cooperates in audits and inspections;

assists the CLIENT in determining the possible need to carry out a data protection impact assessment in accordance with Article 35 GDPR;

immediately forward to the CLIENT any request or question from a data subject relating to the Personal Data (or its processing) and, if the CLIENT so requests, will assist in responding to the request or question. Any assistance from ESOMUS is charged at the rates in effect at that time.

10.7. ESOMUS will immediately notify the CLIENT, by email or telephone, of any (presumed of) breach of the CLIENT's Personal Data that is taking place or has taken place. ESOMUS will assist the CLIENT as much as possible in complying with the appropriate procedure and, possibly, in communicating a breach relating to Personal Data to the Data Protection Authority or the data subject(s).

10.8. ESOMUS may not transfer Personal Data to a country outside the European Economic Area (i.e., currently, the European Union, Liechtenstein, Iceland and Norway), unless the country or company in question (including ESOMUS-related companies) to which the Personal Data is transferred, guarantees an adequate level of protection of the Personal Data and that the CLIENT has previously authorised the transfer in writing. The CLIENT agrees to transfer the data to the countries listed in Appendix IV. In the event of a transfer of Personal Data by ESOMUS to a country outside the European Economic Area, the appropriate level of protection is guaranteed by the signing of the European Commission's Standard Contractual Clauses. ESOMUS will compensate the CLIENT for all damages and claims arising from the failure of its subprocessor to comply with the

#### Article 11 CONFIDENTIALITY

ESOMUS acknowledges that the information transmitted by the CLIENT in the context of the performance of the Terms, in particular the data that the CLIENT and its Users use via a Product ("Confidential Information"), is confidential. Information is not considered Confidential Information if:

- Are or become publicly known, without disclosure by ESOMUS;
- Were already known to ESOMUS prior to their disclosure;
- Have been independently developed by ESOMUS.

ESOMUS is committed to

- Not to modify the Confidential Information and not to use it for any purpose other than that agreed to by the Terms;
- Entrust the Products and Services only to persons whom ESOMUS reasonably believes to be trustworthy;
- To give access to the Confidential Information only to persons who have been specifically designated for the performance of the Products and Services for the CLIENT (the "need to know" principle);
- Not to disclose Confidential Information, except when required to do so by legal requirements or court order
- Delete all Confidential Information from the Product's platform permanently, at the request of the CLIENT, as well as after a period of 90 days from the expiry of the license (unless the CLIENT opts for the READ-ONLY).

If the CUSTOMER uses a SaaS Product through its own servers (as described in Article 4), the CUSTOMER agrees to:

- Not to modify the Product's software or use it for any purpose other than that agreed to by the Terms;
- To provide access to the Product software only to persons who have been specifically designated for the use of the Product and Services for the CUSTOMER (the "need to know" principle) and who are subject to an obligation of confidentiality;
- Not to disclose the Product's software to third parties, except when required to do so by legal requirements or by a court order

Permanently remove the Product's software from its servers, at ESOMUS' request, as well as after a period of 10 days from the expiration of the license or CUSTOMER account.

#### Article 12 INTELLECTUAL PROPERTY RIGHTS

ESOMUS warrants that it has all intellectual property rights necessary for the provision of the Products, including all rights relating to the underlying IT infrastructure as well as all intellectual property rights in the software of the Products, as well as in any derivatives, source codes, adaptations, improvements, updates or versions provided by ESOMUS or from its suppliers and/or partners, as well as all intellectual property rights in the material. Apart from the right to use the Products in accordance with the Terms, no rights thereon are granted to the CUSTOMER or the Users. Also, the intellectual property rights resulting from the software of the Products, including the rights to specific developments (including functional modules, add-ons or plugins) provided by ESOMUS (or its partners) in the context of the application or customization of the Products for the CLIENT, are the property of ESOMUS (except for ISQM, ISQM documentation). The CLIENT obtains, insofar as necessary, a non-exclusive and non-transferable license for the use of the Products. The CUSTOMER is prohibited from granting sublicenses or any other rights to the Products to third parties.

#### Article 13 WARRANTIES

ESOMUS declares that the Products have been developed in a professional manner and in accordance with generally accepted industry standards and applicable laws and regulations. ESOMUS will continue to improve the Products and guarantees that at all times the Products will meet the aforementioned standards. ESOMUS is free to determine the release strategy and ESOMUS ensures that the CUSTOMER always has the most recent version of a Product as far as possible. ESOMUS guarantees that the software of a Product meets the intended standards and security standards at all times. ESOMUS is responsible for taking appropriate measures to secure, protect and preserve the content, data and applications that the CUSTOMER uses via a Product. ESOMUS takes all reasonable measures to prevent the loss or damage of data. ESOMUS undertakes to collaborate in the monitoring by or on behalf of the CLIENT of the storage, security and use of this data. If the encoding or configuration work is subcontracted to ESOMUS or a third party, validation will be required by the CLIENT or the sole manager defined as the "Master", in order to validate all the actions that have been carried out on the account of the CLIENT and/or the User.

#### Article 14 ESOMUS RESPONSIBILITIES

The times for delivery of the Products, or for the provision of ESOMUS Services and/or the use of a Product are given as a guide. In the event of a delay, regardless of the cause, the CLIENT will not be able to claim compensation or cancel the order, or terminate the Terms (and the license). ESOMUS is not responsible for the quality of internal and external computer networks, the speed of access to data from PCs, laptops, tablets, smartphones and wifi for the CLIENT or the Users. ESOMUS is not responsible for the software installed on the Users' machines such as PCs, laptops, tablets, smartphones and wifi for the CLIENT or the Users. ESOMUS is also not responsible for any links to or services provided by third-party websites accessible from a Product and/or any other connection or interaction with third-party materials or features. The CLIENT understands that the SaaS Products are online applications and that all of its software and data will run on ESOMUS' servers. ESOMUS does not warrant that the Products are completely free of "bugs" and errors, only that these do not materially impair the use of the Products. ESOMUS provides each Product "as is". ESOMUS cannot be held liable when a defect or failure of the software of a Product is due to:

- Network or communication problems between the CLIENT and ESOMUS, including cases of network hacking, or any internal or external hacking of the network;
- Failure or defect of hardware or software that is not of ESOMUS,
- The fact that changes or modifications have been made to a Product without the permission of ESOMUS, or if the CLIENT fails to immediately report a defect to ESOMUS, with documentation and information about the circumstances of the defect.

Any liability of ESOMUS to the CUSTOMER or third parties for loss of profit or turnover, for indirect, consequential or incidental damages, however caused, is excluded, regardless of whether ESOMUS had been advised of the possibility of such damages or losses. For direct damage caused by ESOMUS, if compensation in kind is not possible, ESOMUS' full liability to the CUSTOMER is limited to the maximum amount paid for the subscription of the Product alone during the year preceding the event giving rise to the damage. The CLIENT must take all necessary measures that can reasonably be expected to limit its damage.

#### Article 15 CLIENT RESPONSIBILITIES

The CLIENT accepts full and unconditional responsibility for all operations carried out with the Users' accounts. The data, documents, plans, procedures and other types uploaded to the Products during installation, parameterization, live or non-live training, are the responsibility of the CLIENT's company and/or the User. The CUSTOMER who does not use the software or uses only part of it or several modules purchased following the signed offer, may not under any circumstances request a refund or a credit note for any reason whatsoever. If the CLIENT considers that Esomus does not respect its commitments, it must notify Esomus directly by registered mail within fifteen calendar days, exceeding this period the Client will not be able to claim any refund or credit note. The CUSTOMER accepts responsibility for the selection of a Product, its use and the results thus obtained. The guarantee of suitability for a specific use or purpose is excluded. ESOMUS does not warrant that the functions of a Product meet the CUSTOMER'S performance requirements and expectations, except as provided in the offering.

The CLIENT is responsible for the confidentiality of its accounts, usernames and passwords, it is responsible for all access to its computer system and for the operations and negligence of any party whoever uses any of its accounts. A feature allows CUSTOMERS to define the rules for structuring passwords within their organization. Esomus is not responsible for any changes or non-changes to users' passwords in the PRODUCTS, whether at the start of a new user or during the use of the PRODUCTS. Any security tests (or other tests) must be reported to Esomus in advance and performed exclusively on test instances. Any unauthorised test, whether carried out by the CLIENT or a mandated third party, engages the CLIENT's liability and voids any guarantee on the stability of the PRODUCT, in the event of non-compliance, a fixed indemnity of 25,000 euros excluding VAT (twenty-five thousand euros) will be due to Esomus, in addition to any legal costs. Esomus will no longer guarantee the proper functioning of the production instance concerned. On request, a dedicated test instance ("production instance CLONE") can be made available for up to 48 hours, with a fee of 2,500 (two thousand five hundred) euros excl. VAT per request. The CLIENT undertakes to have backup copies of all the systems on which ESOMUS must intervene, as well as to have antivirus programs installed and updated. CLIENT indemnifies ESOMUS and its shareholders, officers, directors, employees, agents, distributors, board members, parent companies and subsidiaries from and against and in respect of any and all damages, claims, losses, costs, expenses, obligations, liabilities and actions, including, but not limited to, interest and fines, reasonable attorneys' fees and costs and any amounts paid in connection with the settlement of a claim, any claim or legal action arising out of, arising out of, or in connection with the failure to comply with or breach of any obligation referred to in the Terms; and claims, of any nature whatsoever, by a third party for any damage incurred as a direct or indirect consequence of the CLIENT's activities in connection with its use of a Product.

In one or more modules of Audityx, Esomus' software, the templates, forms, mission checklists are defined as a base, these types of integrated working documents are the business reference. The CLIENT will have the opportunity to create his own templates of assignments, forms, checklists, templates customized for his firm, however, Esomus

will not be responsible for the modifications made and will not be responsible for the behavior of the software according to the templates created personally by and for your firm. Updates are only made on the types of official documents provided as standard. Esomus can take care of your request to adapt a template or a type of document and the creation of this or these templates, which will all be billable under management, because all interactions will have to be analyzed, tested and provided on your work instance. Esomus will not be liable if the templates created for your firm no longer meet the standard and/or your business obligations.

#### Article 16 SPONSORSHIP

Esomus, whose registered office is established in accordance with the legal notice, sets up a referral program called "Audityx Referral Program" (hereinafter the "Program"). The purpose of the Program is to allow an existing customer of Esomus (hereinafter the "Referrer") to benefit from a financial advantage in exchange for the referral of a new customer (hereinafter the "Referee"), subject to the effective subscription by the latter of a contract relating to the Audityx solution, under the conditions defined in this article. Referrer Eligibility Requirements:

Any professional customer, holder of an Esomus contract in force, who is not in breach of contract or non-payment, and who has formalized the sponsorship in accordance with the terms and conditions set out by Esomus, may be recognized as a Referrer. Esomus reserves the right to make a discretionary assessment of the Referrer's eligibility. Eligibility conditions of the Referee: A Referee is considered to be any firm or professional: who has never been a client of Esomus before, who has not been the subject of any active commercial approach by Esomus in the six (6) months preceding the recommendation, who has subscribed to an Audityx contract relating to one or more modules (ISQM and/or MISSIONS), who has made the first payment provided for in the said contract. A Referee can only be associated with one Referrer.

Sponsorship declaration procedures: The sponsorship must be declared using the Audityx sponsorship form made available by Esomus, duly completed and transmitted before or at the same time as the conclusion of the contract between Esomus and the Referee. Failure to comply with this formality will result in no right to compensation being claimed by the Referrer.

Nature and amount of the compensation: The compensation granted to the Referrer constitutes a lump sum and unique financial benefit, the amount of which is determined according to: the Referee's profile, the Audityx modules subscribed to by the Referee at the time of the conclusion of the contract. Various amounts apply. These amounts are exclusive of VAT and are not subject to review.

Conditions for acquiring the right to remuneration: The right to remuneration is deemed to have acquired exclusively, after the effective conclusion of the Audityx contract with the Referee, and after Esomus has received the first payment due by the Referee. No remuneration is due in the event of early termination of the contract by the Referee before said payment.

Terms and Conditions and Cap: The Fee is granted in the form of a business credit that is deducted from the Referrer's future invoices, unless Esomus expressly decides otherwise. The total cumulative amount of the fees granted to the same Referrer may in no case exceed the annual amount excluding VAT of the Audityx license subscribed by the Referrer. Any excess will be permanently lost and cannot be compensated, carried over or refunded.

Proration and licenses: When the Referee subscribes to the MISSIONS module with a lower number of licenses than that subscribed for the ISQM module, the amount of the fee will be calculated in proportion to the number of licenses actually subscribed for the MISSIONS module. In the event of a subsequent extension of the number of licenses, the subscription of additional modules or a contractual modification after the initial subscription, no additional remuneration will be due to the Referrer.

Exclusions, Fraud and Abuse: Esomus reserves the right to refuse, suspend or cancel any compensation in the event of: inaccurate or fraudulent misrepresentation, circumvention of the Program, demonstrated conflict of interest, or failure to comply with these terms.

Any proven fraud will result in the permanent loss of any right to compensation, without prejudice to any legal action that Esomus may take.

Modification and Termination of the Program: Esomus reserves the right to modify, suspend or terminate the Referral Program at any time, without compensation, subject to any rights that have been definitively vested.

#### Article 17 FORCE MAJEURE

In the event of force majeure, ESOMUS reserves the right to suspend the performance of its obligations, as well as any order and/or subscription, or to terminate it depending on whether the fortuitous event constitutes a temporary or permanent obstacle. In particular, the following are considered to be cases of force majeure for ESOMUS, the absence of all or part of the staff, strikes, fire, flooding, the impossibility of occupying workshops or sales outlets, the shortage or non-delivery by suppliers of the Product or its necessary components, the lock-out both in ESOMUS' company and in those of ESOMUS' own suppliers, or disturbances, riots, accidents, machinery breakdowns, lack of transportation or equipment, epidemics, or any other cause beyond the control of ESOMUS. This list is not exhaustive.

#### Article 18 GENERAL PROVISIONS

The Terms (and ESOMUS' offer) comprise the entire agreement between the parties and apply to each use that the CUSTOMER and/or user(s) make of the Products. All communications between ESOMUS and the CLIENT and/or the Users will be in writing and in French and will be considered to be addressed:

- o To the CUSTOMER if sent by e-mail to the contact e-mail address that has been registered via the subscription page and/or by an order for a Product; and
- o To ESOMUS if sent by e-mail. Email notifications are considered effective on the first business day after sending by email.

The CLIENT shall not have the right to transfer the rights and obligations arising from the Terms to a third party without the prior authorization of ESOMUS. ESOMUS has the right to use the services of third parties in the performance of its obligations arising from the Terms, without prejudice to ESOMUS' liability.

These General Terms and Conditions of Sale may be modified at any time and without notice by Esomus SRL.

The changes are immediately applicable to orders or contracts concluded after they have been posted online on <https://audityx.com/cgv-fr/> it is the CLIENT's responsibility to regularly consult the latest version, which is permanently available on the aforementioned website.

The General Terms and Conditions of Sale are enforceable against the CLIENT as soon as they are posted online and take precedence over any previous version or any contradictory document, unless specific conditions are expressly accepted in writing by SRL Esomus. Any use of the products or services after the publication of the new General Terms and Conditions of Sale constitutes full and complete acceptance of them.

In the event of conflicting provisions in the Terms, the following order of priority shall apply: i) the ESOMUS Offer / ii) the license terms / iii) the appendix regarding security measures / iv) the overview of the processing of Personal Data; and (v) the terms of use.

If, by virtue of a legal provision of public order or mandatory law, one of the provisions of the Terms and Conditions is null and void or not enforceable against the CLIENT, this clause will be deemed unwritten, but the other provisions will nevertheless remain applicable. The parties will make every effort by mutual agreement to replace the void clause with a valid clause with the same or similar economic impact as the void clause.

The Terms and, in general, any (contractual) relationship and/or claims related to the provision and use of the Products are subject to Belgian law. The courts and tribunals of the district where the registered office of ESOMUS is established shall have exclusive jurisdiction.

#### Article 19 CONTACT DETAILS ESOMUS SRL

**Contact.** If you have any questions regarding the Products, please contact ESOMUS:

Registered office: 18, Place reine Astrid in 4000 Rocourt / Liège, Belgium,

Company number: 0723.595.056 - RP - Liège - Division Liège

Phone : 00 32 (0) 4 / 265 61 92 Mobile : 00 32 (0) 471 / 49 34 11

Mail : Mail : [info@iesomus.com](mailto:info@iesomus.com) & [info@audityx.com](mailto:info@audityx.com)

#### Terms of Use

Last updated: 01/01/2026.

These General Terms and Conditions of Sale supersede all previous versions. Only the latest version in force is applicable.

**Introduction.** This software (the "Product") is operated by ESOMUS SRL (contact details below). By accepting these terms of use (the "Terms of Use"), you, as the user of the Product ("you" and/or the "user"), agree that the Terms of Use constitute a binding agreement between you and ESOMUS. The Terms of Use govern your use of the Product. ESOMUS is willing to grant access to the Product only to users who fully accept the Terms of Use, in its latest version. ESOMUS reserves the right to change the Terms of Use at any time and will notify the user if any changes are made. By continuing to use the Product, you agree to be bound by any such changes.

**Security.** When you create an account or use a Product, you agree to: (a) provide accurate, current, and complete information as prompted by the registration forms ("Registration Data"); (b) maintain the security of your password and identification; (c) maintain and update the Registration Data, as well as any other information you provide to ESOMUS. The user will not communicate his or her identification or password to a third party at any time. If you already have an account, you can log in using your email address and password. The account is unique and each user can only have one account.

**Intellectual Property.** All content available on or through a Product (including trademarks, trade names, designs, text, graphics, images, information, software, files, and the like, and the selection and arrangement thereof, collectively the "Content") is the exclusive property of ESOMUS (or its licensors), unless otherwise noted. You may not modify, copy, distribute, reproduce, download, display, transmit or sell in any form or by any means, in whole or in part, the Content without the prior written consent of ESOMUS. Except as expressly provided in these Terms of Use, the user does not acquire any rights in the Content or the Products. Any use of a Product or Content other than as specifically authorized is strictly prohibited and will allow ESOMUS to terminate the license granted.

**Permitted Use.** You are responsible for all activities that occur through your account and you represent that you will comply with all applicable laws in connection with the use of a Product. In the event that you suspect a breach of security (e.g. unauthorized access), you are obliged to notify ESOMUS as soon as possible. You warrant that no material of any kind submitted through your account or otherwise posted, transmitted, or shared by you on or through a Product will infringe the rights of any third party.

In particular (without limitation), you may not use the Products (a) in any manner prohibited by law; (b) to infringe the rights of third parties (e.g., intellectual property rights); (c) for the benefit of the third party; (d) selling, sublicensing, or otherwise distributing the Products or any Content to third parties; (e) to create, transmit, distribute, or store inappropriate content; (f) through external applications that automatically download Content; (g) to attempt to gain unauthorized access to or disrupt any content, services, devices, data, accounts, or networks; (h) in any way that could damage any Product, cause technical disruption or interfere with anyone's use of the Product; 't/or (i) in a manner that ESOMUS deems objectively unacceptable.

**User Content.** You are solely responsible for the profile (including, for example, your contact information), messages, notes, text, information, and any other content that you upload, post or display, transmit, or share on or through a Product (collectively, "User Content"). You agree that ESOMUS may remove or remove (without notice) any User Content in its sole discretion. When you post User Content on the Product, you authorize ESOMUS to make such copies of it as it deems necessary to facilitate the publication and storage of the User Content on the Product. By posting User Content on the Product, you grant ESOMUS an irrevocable, perpetual (for the full term of any applicable rights), non-exclusive, transferable, royalty-free, worldwide license (with the right to grant sublicenses) to use, distribute, copy, publicly display, translate, extract (in whole or in part) such User Content for any purpose (commercial, advertising or otherwise), on or in connection with the Product or its promotion, create derivative works from, or incorporate it into other works.

**Content.** A Product may contain content from third parties (e.g., other users), over which ESOMUS has no editorial control. All advice, statements, services, offers or other information or content provided by third parties are those of the respective third parties. ESOMUS is not responsible in any way for the content of the Product, in particular when provided by users, by third parties or by any equipment or programming associated with or used with a Product. ESOMUS is not responsible for the conduct of any user of a Product. It is your responsibility to evaluate the accuracy, reliability, completeness or usefulness of any content available on the Product.

**Indemnification.** You agree to indemnify ESOMUS from and against any and all losses, liabilities, claims, demands, damages, costs and expenses, including reasonable attorneys' fees, arising out of or in connection with any claim arising out of or related to your use of any Product or Content, including, without limitation, any claim alleging that the use of such Content infringes or has caused harm to the rights of a third party.

**Availability.** Our partner guarantees us the availability of servers made available to Esomus and are physically located in local data centers with at least the following characteristics: fire extinguishing system (chemical oxygen extraction); Water extraction system in case of water infiltration into the subsoil; cooling system; a power supply; Batteries and generator set ensuring an electric autonomy of 24 hours; Security by a security company; Access 24/7; SLA for power supply: minimum 99.99%; SLA for the correct environment of 99.99% (humidity and temperature); All servers made available to esomus are directly or indirectly connected to at least two separate transit providers. The network infrastructure is fully redundant, from the servers to the transit providers (several switches, cables, routers, ...), and is exclusively stored on servers located in Belgium. In order to enable the CLIENT to work efficiently, the ESOMUS partner guarantees that certain elements will be available for a certain percentage of time defined between 99 and 99.9%. Esomus is not and will not be responsible for any information received from the Partner regarding such availability, it is the responsibility of the Partner to make every effort to obtain the best availability under all circumstances for ESOMUS CUSTOMERS.

With our partner, a contract of trust is established and we are in regular contact with them to adapt, if necessary, the servers, maintenance and backups if necessary. Our partner, through an alert, warns us when it is necessary to increase the servers, the disks, either to respond to new technologies and/or in the event of an increase in customer data or for the management of services in order to ensure the proper functioning of the modules/software that Esomus has created for its customers. Currently, as of January 01, 2025, we have for a good use of Esomus products:

ITEM TYPE	NUMBER OF ITEMS	PRIORITY	COVERED FOR UPTIME
SERVERS	1	H24	CONTRAT ESOMUS
Other hardware or network facilities	x Switches + x Routeurs Core	3	99,9%
Software/ License	No licenses in our case		
Contracts Department	1	Normal	CONTRAT ESOMUS

It is also possible that Esomus will have to increase the number of servers, the number of routers and/or switches or the contract according to customer requirements or new technologies and that prices will adapt according to these new requirements.

Esomus implements all reasonable means to ensure the availability, accessibility and continuity of the Services. Nevertheless, the User acknowledges and accepts that said availability may vary according to the country of use and may be limited or interrupted for causes beyond the control of the Esomus Company.

Without this list being exhaustive, the following causes are likely to affect the continuity of the Services:

- Failure, inadequacy or obsolescence of local telecommunication, hosting or data transmission infrastructures;
- Power supply cuts, variations or instabilities;
- Restrictions, prohibitions or limitations imposed by local regulations, administrative or legal authorities, including cybersecurity, data protection, hardware import or operating licenses;
- Technical particularities, local standards or environmental constraints specific to the country concerned (e.g. extreme weather conditions, lack of emergency networks, saturation of networks, etc.);
- Acts or omissions of third parties, such as access providers, hosting providers, telecommunications operators, or any local service provider involved in the technical chain of provision of the Service;
- Force majeure within the meaning of applicable law, including but not limited to: natural disasters, epidemics, armed conflicts, social unrest, political unrest or institutional instability.

Consequently, Esomus cannot be held responsible for interruptions, limitations, slowdowns or malfunctions of the Services resulting directly or indirectly from these circumstances, and no compensation or compensation may be demanded in this respect by the User.

**Accountability.** ESOMUS does not warrant that the Content and Products are accurate, complete, current, or that the Products are free of viruses or other harmful components. Therefore, you should exercise caution when using the Products and Content, which is at your own risk. A Product may be temporarily unavailable from time to time for maintenance or other reasons, and ESOMUS cannot be held responsible for such unavailability.

In no event shall ESOMUS be liable for any indirect damages of any kind or nature (including loss of data or economic benefits) arising out of any Product (including, but not limited to, any errors, inaccuracies, defects, transmission delays, communications line failures, technical failures, or other technical problems). In no event shall ESOMUS be liable for any loss or damage (direct or indirect), resulting from your use of any Product, or any User Content displayed on or through a Product or transmitted to other users, or any interaction between users of the Products. In no event shall ESOMUS be liable for any loss or damage arising from the use of any part of the Content. ESOMUS shall not be liable for any failure or unavailability of a Product resulting from loss or destruction of data, erasure or corruption of storage media, power failures, unavailability of providers, or any other event beyond its control.

**Termination.** ESOMUS reserves the right, at any time and in its sole discretion, to revoke a user's right to use a Product and/or terminate the account. ESOMUS will not be able to remove User Content. In the event that ESOMUS invokes this right, ESOMUS will not be required to provide prior notice to the relevant user and will not assume any liability for such action.

**Severability.** If one or more of the provisions of the Terms of Use are held to be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions of the Terms of Use shall not be affected or impaired in any way.

**Governing Law - Disputes.** Belgian law applies. In the event of a dispute, the courts of the jurisdiction of ESOMUS have exclusive jurisdiction.

**Contact.** If you have any questions regarding the Products, please contact ESOMUS:

Registered office: **Esomus**: 18, Place reine Astrid in 4000 Rocourt / Liège, Belgium

Company number: 0723.595.056 - RPM Liège - Division Liège

Téléphone : 00 32 (0) 4 / 265 61 92 & Mobile : 00 32 (0) 471 / 49 34 11 / Mail : [info@jesomus.com](mailto:info@jesomus.com) & [info@jauditix.com](mailto:info@jauditix.com)