FLIP ROSE ver.7 Series Subscription Version General Terms and Conditions

Effective March 1, 2021 Last Updated September 18, 2023

These General Terms and Conditions (the "Terms") shall apply to any customer who applies for purchase of FLIP ROSE ver.7 Series Subscription Version (product name: "FLIP ROSE ver.7 Series 4 Seasons") (the "Product"), which is set forth in End User license Agreement of FLIP ROSE ver.7 Series Subscription Version (the "EULA"). The Customer shall read and understand these Terms and the EULA before applying for purchase of the Product.

Article 1 (Purchase Application)

- 1. The Customer shall apply for purchase of the Product using 'FLIP ROSE ver.7 Series 4 Seasons Purchase Application Form' (the "Application Form") available on the General Incorporated Association FLIP Consortium (the "FLIP Consortium") Website (https://www.flip.or.jp).
- 2. The Customer shall specify the following dates in the Application Form;
- (1) Scheduled date of payment with a credit card or scheduled date of payment by bank or wire transfer (the "Bank Transfers") of the fees related to the Product. The scheduled date of payment shall be on or after three (3) business days of the FLIP Consortium after the date when the Customer has sent the Application Form to the FLIP Consortium. The business day of the FLIP Consortium shall hereinafter be referred to as the "Business Day"; and
- (2) Only with regard to transactions with Customers located in Japan (the "Domestic Transactions"), desired delivery date of the Product (the "Desired Delivery Date") which shall be on or after five (5) Business Days after the date specified in (1) of this Item.
- 3. The FLIP Consortium will send a confirmation of purchase application by the Customer to the Customer's e-mail address written in the Application Form (the "Customer's E-mail Address") within two (2) Business Days after the date of receipt of the Application Form. The FLIP Consortium may request the Customer to change the date specified in (2) of Item 2 of this Article when the FLIP Consortium finds it difficult to respond to the Customer's demand.
- 4. The Customer shall select the language of the Product from either English or Japanese. The change of language shall not be allowed after purchase of the Product.
- 5. The Customer is not permitted to apply for purchase of the Product for any purpose other than for use by the Customer. A third-party is not permitted to perform all or any part of the procedures related to purchase of the Product on behalf of the Customer.

6. Before applying for purchase of the Product, the Customer shall agree that the support service on the use of the Product or technical questions related to the Product are not included in the Product.

Article 2 (Fees, Shipping Fees; Payment)

- 1. The Software License Fee, shipping fees and any other costs related to the Product to be paid by the Customer shall be set forth in the FLIP Consortium Website or shall be written in the quotation or invoice prepared by the FLIP Consortium.
- 2. In Domestic Transactions, the FLIP Consortium shall bear the shipping costs for the Product, except for the cases described in Item 3 of Article 3, Item 3 of Article 5 or Item 4 of Article 6.
- 3. With regard to transaction with Customers located outside of Japan (the "Foreign Transactions"), the Customer shall pay all costs for shipping and handling to the Customer's address written in the Application Form (the "Customer's Address"). The charges for shipping and handling are determined by the FLIP Consortium and are set forth and defined in the 'Schedule of Shipping and Handling Charges'. In some cases, however, the FLIP Consortium may bear the shipping and handling costs as provided in the provisions of Item 3 of Article 6.
- 4. The Customer shall select the payment method of the fees related to the Product either from the credit card or the Bank Transfers.
- 5. In the preceding paragraph, the Customer who selects the payment with the credit card shall agree to the followings;
- (1) The FLIP Consortium outsources the matters necessary for the credit card payment of the fees related to the Product to the Settlement Agent;
- (2) The Customer shall abide by the agreements between the Customer and the credit card company with respect to the matters concerning payment; and
- (3) Only the lump-sum payment shall be accepted.
- 6. The Customer who has selected the payment with the credit card shall access to URL notified in the e-mail sent from the FLIP Consortium to the Customer's E-mail Address, and shall complete payment with the credit card by the due date specified in the same e-mail sent from the FLIP Consortium.
- 7. The Customer who has selected the payment by the Bank Transfers shall make the payment by the Bank Transfers by the due date specified in the invoice prepared by the FLIP Consortium. All Bank Transfers fees shall be paid for by the Customer.
- 8. In the event the FLIP Consortium cannot confirm full payment with the credit card or by the Bank Transfers by the Customer by the due date specified in Item 6 or Item 7 of this Article, the Customer shall re-specify the scheduled date of payment with the credit card or by the Bank Transfers, and, in Domestic Transactions, the Desired Delivery Date. In the event the FLIP Consortium cannot confirm the payment with the credit card or by the Bank

Transfers by the Customer by the re-specified due date, the FLIP Consortium may cancel the application from the Customer.

9. In Foreign Transactions, the prices set forth in the FLIP Consortium Website or written in the quotation or invoice for the Product shall not include import duties, taxes, withholding taxes, value added taxes, or other additional costs, if any (collectively, the "Foreign Transaction Costs"). The Customer hereby acknowledges and agrees that Foreign Transaction Costs may be assessed by customs or other regulatory or government officials during shipment of the Product, and the FLIP Consortium is not able to confirm or calculate beforehand the actual Foreign Transaction Costs to be incurred. All the Foreign Transaction Costs shall be paid for by the Customer.

Article 3 (Cancellation; Returns)

- 1. In the event the Customer wishes to cancel the application for purchase of the Product, the Customer shall promptly notify the FLIP Consortium in writing or by e-mail of its desire to cancel the application and shall request the FLIP Consortium's consent to such cancellation. If the FLIP Consortium consents to the Customer's request for cancellation, the Customer will bear any costs which may be incurred in connection with the application for purchase and the cancellation.
- 2. Cancellation of the application for purchase of the Product shall not be permitted any time after the Customer has made the payment with the credit card or by the Bank Transfers except for the case described in Item 3 of this Article.
- 3. Notwithstanding the provisions of the preceding paragraph, a Customer who has purchased the Product as an individual consumer may notify the FLIP Consortium in writing or by e-mail of its desire to return of the Product within fourteen (14) days from the date when the USB-type Protection Dongle Key for the Product (the "Protection Key") and the Notification indicating the Customer's Log-in ID and Password (the "ID/PW Notification") for the website for downloading the Product (the "Download Website") were delivered to the Customer; only provided, however, that the Customer has not opened the package of the Protection Key and the ID/PW Notification (the "Protection Key Set"), and also provided that the Protection Key Set is returned in its original packaging, unopened and intact. The Customer shall make sure all the items are returned to the FLIP Consortium in the same condition as they were delivered within fourteen (14) days from the day the Customer has notified the FLIP Consortium of its desire to return and shall bear the shipping costs for the return of any and all items. The Customer shall be responsible for any and all risks of loss with regard to the returned items until the same are received and accepted by the FLIP Consortium. After the Protection Key Set is received and accepted by the FLIP Consortium, the FLIP Consortium shall issue a refund of the purchase amount paid for the Software License Fee to the Customer, either via the credit card company or to the Customer's bank account according to the payment method selected by the Customer at purchase of the

Product, less the price of the Protection Key, and the Bank Transfers fees for refund if the refund is made by the Bank Transfers. The FLIP Consortium reserves the right to refuse the return of the Product if the package of the Protection Key Set has been opened intentionally or by negligence by the Customer, or if all the items included in the original shipment to the Customer are not returned in satisfactory condition, as determined by the FLIP Consortium, in its sole and absolute discretion. In such case, the FLIP Consortium will not issue any refund.

Article 4 (Shipping, Delivery; Access Method)

- 1. The FLIP Consortium will ship the Protection Key Set to the Customer's Address using the FLIP Consortium's standard methods of packaging, shipping, and delivery, (i) promptly for arrival on the Desired Delivery Date specified by the Customer in Item 2 (2) of Article 1 or Item 8 of Article 2 in Domestic Transactions or (ii) within five (5) Business Days after the date the FLIP Consortium has confirmed that the credit card payment by the Customer has been approved by the credit card company or that the full payment by the Bank Transfers has been made by the Customer.
- 2. In Foreign Transactions, the FLIP Consortium ships the Protection Key Set to the Customer "CPT", as the term is defined in the latest version of International Commercial Terms (INCOTERMS) published by the International Chamber of Commerce (ICC). The terms "Fees", "Risk of Loss and Damage" and "Title" are referred to and further defined in Article 2 and Article 5.
- 3. The Customer shall agree that the Protection Key Set may not be delivered to the Customer's Address on the Desired Delivery Date in Domestic Transactions or by the expected delivery date notified by the FLIP Consortium to the Customer at shipping of the Product in Foreign Transactions due to traffic or weather conditions, determination by the customs or other regulatory or government officials, or any causes beyond the reasonable control of the FLIP Consortium.
- 4. In the event the Customer fails or refuses to accept delivery of the Protection Key Set which has been delivered to the Customer or if the FLIP Consortium is unable to deliver the Protection Key Set to the Customer because the Customer has failed to provide adequate instructions or authorizations, then: (i) the Protection Key Set will be deemed to have been delivered to the Customer; and (ii) the FLIP Consortium may, at its discretion, store the Protection Key Set on the Customer's behalf, until the Customer agrees to take possession, at which time the Customer shall be liable for any additional handling, storage, or delivery costs and expenses incurred by the FLIP Consortium.
- 5. The Product, not including the Protection Key Set, will be provided to the Customer in downloadable form from the Download Website.

6. The valid period of the Customer's Log-in ID and Password shall be six (6) months from the date of issue of Log-in ID and Password described in the ID/PW Notification (the "Download Period").

Article 5 (Risk of Loss and Damage of Protection Key Set; Title)

- 1. Any and all risks of loss and damage to the Protection Key Set shall transfer to the Customer when the FLIP Consortium has handed-over the Protection Key Set to a carrier at its offices.
- 2. The title to the Protection Key Set shall pass to the Customer when the Protection Key Set has been delivered to the Customer.
- 3. Notwithstanding the provisions of Item 1 of this Article, in the event the Protection Key Set cannot be delivered to the Customer due to problems which occurred during shipment and delivery and not attributable to the Customer, then the FLIP Consortium may, in its sole and absolute discretion, re-issue the Protection Key Set for a fee; provided further, however, that the cause, trouble, and circumstances of the failed delivery are made clear to the FLIP Consortium by the delivery carrier. In such case, the Customer shall bear the shipping and handling costs for delivery of the reissued Protection Key Set.

Article 6 (Inspection; Replacement due to Initial Defect)

- 1. The FLIP Consortium shall in the ordinary course of doing business inspect the Protection Key Set and make a test of log-in to the Download Website at its offices prior to shipping and delivery to the Customer.
- 2. In the event the Customer finds any defects or trouble with the Product when the Customer has started to use the Product or the Customer finds any defects or trouble with the contents of ID/PW Notification delivered to the Customer, then the Customer shall notify the FLIP Consortium in writing or by e-mail of the same within thirty (30) days following the date of delivery of the Protection Key Set (the "Replacement Period for Initial Defect"). In the event the Customer does not notify the FLIP Consortium in writing or by e-mail with regard to any defects as aforesaid, then the Product and the ID/PW Notification shall be deemed to be in good working order and condition and in compliance with the EULA, without any further notice required by either the FLIP Consortium or the Customer.
- 3. In the preceding paragraph, in the event the Product does not work normally due to any defect of the Protection Key, the FLIP Consortium will exchange the defective Protection Key with a new Protection Key free of charge; only provided, however, that the Customer returns the defective Protection Key to the FLIP Consortium in accordance with the instructions from the FLIP Consortium within fourteen (14) days from the date the Customer has notified the FLIP Consortium of such defects within the Replacement Period for Initial Defect, and also provided that the FLIP Consortium has found any defect or trouble in the Protection Key returned by the Customer. In such case, the FLIP Consortium shall bear the shipping costs

for return delivery of the defective Protection Key to the FLIP Consortium and the shipping costs for replacement delivery of the Protection Key to the Customer.

4. In the preceding paragraph, if the trouble of the Protection Key is any visible damage and does not affect the operation of the Product, or the trouble of the Protection Key is caused by the Customer's negligence or intention, or improper care and handling, the FLIP Consortium shall not issue a new Protection Key. All the shipping costs for return delivery of the Protection Key Set shall be paid for by the Customer.

Article 7 (Force Majeure)

The FLIP Consortium shall not be liable for any inability of shipping the Product or the Protection Key Set or delays in fulfilling its duties or obligation under these Terms or the EULA caused, direct or indirect, by natural disasters, order or deterrent of any governmental authority, war, belligerency, labor dispute, strike (regardless of involvement by an employee of the FLIP Consortium), mechanical failures, fire, accident or any causes beyond the reasonable control of the FLIP Consortium. In such event, the Customer will accept the request for cancellation or suspension of the contract under these Terms and the EULA by the FLIP Consortium.

Article 8 (Disclaimer; Limitation of Damages)

- 1. The FLIP Consortium agrees to use its best efforts and to exercise reasonable care in observing and fulfilling these Terms. Notwithstanding anything to the contrary contained in these Terms or the EULA, the FLIP Consortium shall be liable for damages only in cases of willful misconduct or gross negligence.
- 2. Notwithstanding anything to the contrary contained herein, the FLIP Consortium's sole liability for any claims for loss, damages, or monetary damages (regardless of the nature or type of loss) caused by the breach of these Terms by the FLIP Consortium or failure to exercise reasonable care by the FLIP Consortium as aforesaid, shall not, in any event, exceed the equivalent purchase amounts actually paid for the Product under these Terms, in total, by the Customer. In no event, however, shall the FLIP Consortium be liable for any claims for indirect, special, punitive, incidental, or consequential damages, at law or in equity, including, but not limited to, loss of profits, future business loss, production loss, or revocation or cancellation of contract.

Article 9 (Handling of Personal Information)

1. The FLIP Consortium shall handle the Customer's name, address, e-mail address, telephone number and any personal information which can be used to identify the Customer (the "Customer's Personal Information"), with appropriate and reasonable care in accordance with the Privacy Policy set forth in the FLIP Consortium Website.

2. The Customer who has selected the payment with the credit card for the Product shall acknowledge and agree that the FLIP Consortium may provide the Customer's Personal Information to the credit card company used for payment of the Product by the Customer; provided, however, that the disclosure of the Customer's Personal Information is demanded by the credit card company through the Settlement Agent, and also provided that the FLIP Consortium believes that disclosure of the Customer's Personal Information is necessary. The credit card number, the expiration date, the security code or any other information related to the credit card which the Customer uses for the payment of the Product shall be directly transmitted to the Settlement Agent. The FLIP Consortium does not obtain or handle any information related to the Customer's credit card.

Article 10 (Standard Time)

The date and time used and effective between the Customer and the FLIP Consortium in connection with these Terms shall be Japan Standard Time.

Article 11 (Terms of Trade)

All terms of trade used and set forth in these Terms shall be interpreted in accordance with the latest version of International Commercial Terms (INCOTERMS) published by the International Chamber of Commerce (ICC).

Article 12 (Governing Law; Jurisdiction and Venue)

- 1. These Terms shall be governed by and construed in accordance with the laws of Japan, without regard to any conflict of laws principles or the United Nations 1980 Convention on Contracts for the International Sale of Goods.
- 2. The Kyoto District Court of Japan shall have exclusive jurisdiction over all disputes arising out of or in connection with these Terms by the parties related hereto.

Article 13 (Amendments to Terms)

(1) The FLIP Consortium may revise these Terms and Conditions when it is recognized that there is a change in circumstances or other reasonable grounds with respect to these Terms and Conditions. When The FLIP consortium intends to revise these Terms and Conditions, the intention of revisions will be notified to the Overseas Member by E-mail or written documents and announced to the public through the Internet or other reasonable methods. (2) The revisions in the preceding item shall be effective on the day when a reasonable period of a month or longer has elapsed, the period of which will be specified in the prior notification and publication.