

Membership Agreement

Chapter 1 General Provisions

1.1. Definitions

The terms used in this Member Agreement shall have the following meanings, unless otherwise specified.

- i. 'TAU' refers to TAU Corporation.
- ii. 'Service' refers to the services provided by TAU as specified in Section 1.2 of this Agreement.
- iii. 'Website' refers to this website operated by TAU for the purpose of providing the Service.
- iv. 'Member' refers to legal entities or individuals who desire to use this Service through this Website, and acquired Membership qualification in accordance with procedures stipulated in Section 2.1. of this Agreement.
- v. 'Product' refers to any automobile-related parts provided to Members through the Website.
- vi. 'Partner' refers to any seller other than TAU of Products listed on the Website.
- vii. 'Business day' refers to a business day of TAU.

1.2. Service Contents

TAU offers the following services to Members:

- i. Posting Product information on the Website, and facilitating their sale.
- ii. Delivery or shipping of the Products upon Members' request.
- iii. Other services related to the above.

1.3. Product Information

- (1) Products sold on the Website include those provided by Partners.
- (2) The Product information provided on the Website indicates the condition of the Products at the time they were appraised by TAU or Partners.
- (3) TAU and Partners conduct appropriate and faithful assessment of the Products; however, this does not guarantee the accuracy of the provided information.

Chapter 2 Members' Qualifications and Responsibilities

2.1. Member Registration Procedures

(1) Legal entities or individuals who wish to use this Service through this Website, shall obtain Membership qualifications after registering according to following procedures and being granted an ID from TAU.

i. Agreeing to be bound by this Agreement.

ii. Completing Interim Registration by accurately filling out the required fields of the Interim Registration page.

iii. Completing final registration through specified procedures after Interim Registration.

(2) Passwords can be set and managed by Members.

(3) Upon completion of Membership registration, a contract for the use of the Service is established between the Member and TAU, which is governed by this Agreement.

(4) TAU may, at its discretion, deny Membership registration if any of the following reasons apply.

TAU shall not be obligated to disclose the reason for refusing Membership registration, even if requested to do so by an applicant.

i. If all or part of the registration information contains false, erroneous, or omitted details.

ii. If it is found that the applicant falls under any of the antisocial forces stipulated in Section 7.5 (Exclusion of Antisocial Forces) or any of the items in Paragraph 1 of the same article.

iii. If the applicant has violated any contract or agreement with TAU in the past

iv. If TAU determines that Membership registration is not appropriate for any other reason

(5) Members are required to promptly update any changes to their registered information. Even if the Member makes such a change, any procedures already completed prior to the change shall remain based on the information that existed prior to the change.

(6) TAU shall not be liable for any damages incurred by a Member or a third party due to the Member's failure to change the registration information, except in the case of willful misconduct or negligence on the part of TAU.

(7) TAU shall not be liable for any damages incurred by a Member or third party due to false, erroneous, or omitted details in the registration information provided by an applicant, except in the case of willful misconduct or negligence on the part of TAU.

2.2. Screening before Using the Service

Members who wish to use the Service are required to submit documents specified by TAU and undergo screening before using the Service. This screening shall require one (1) business day. If, as a result, the Member receives a notice of ineligibility for using the Service, the Member may not file any objections.

2.3. Pledge Regarding the Use of the Products

- (1) Members pledge not to use the purchased Products for developing, manufacturing or using in weapons of mass destruction or conventional weapons prohibited by the export control laws and regulations of Japan.
- (2) Members pledge that they will not export to any arms embargoed countries (states listed in Appended Table 3-2 and 4 of Export Trade History Control Order) set by the United Nations
- (3) Members pledge not to transfer the purchased Products to individuals or legal entities that intend to or may carry out actions stipulated in the paragraphs above.

2.4. Members Obligations

Members are responsible and committed to following obligations:

- i. To faithfully perform obligations under this Agreement and requests from TAU.
- ii. To provide accurate information to TAU for the use of this Service.
- iii. To promptly report to TAU any changes in the information the Members have provided.
- iv. To keep and use IDs and passwords with due care.
- v. To confirm within 10 Business days after receiving the Product that there is no discrepancy between the Product and the Product posted on the Website.

2.5. Revocation of Membership

- (1) If any of the following stipulated conditions apply to a Member, TAU reserves the right to revoke the Member's Membership qualifications. Further, TAU bears no obligation to notify the Member about reasons for the revocation.
 - i. If TAU deems a Member to be unsuitable as a result of the pre-transaction screening described in Section 2.2. (Screening before Using the Service)
 - ii. If a Member violates the terms of Section 2.3. (Pledge Regarding the Use of the Products)
 - iii. If a Member violates the obligations in Section 2.4. (Members Obligations), and any of those set forth in this Agreement and by TAU.
 - iv. If a Member violates the provisions of Section 7.5. (Exclusion of Antisocial Forces)
 - v. If a Member becomes bankrupt, or TAU determines that the Member is likely to become bankrupt.
 - vi. If TAU otherwise determines that the Member is unsuitable as a Member.

- (2) Even if a Member's qualification is revoked, this shall not exempt the Member from their obligations, such as payment for Products and other fees that already occurred, and according to TAU's payment instructions, the Member shall fulfill their duties until they are complete.

2.6. Revocation of Purchase Qualifications

- (1) TAU reserves the right to revoke a Member's purchase qualification without prior notice if any of the following occur;
- i. If the Member cancels the purchase of a product for the Member's reason after having indicated the Member's intention to purchase it in accordance with Section 3.1.
 - ii. If the payment is not confirmed by the designated date after the Member has indicated an intention to purchase a Product in accordance with Section 3.1.(1) .
 - iii. If TAU deems that the Member has repeatedly made offers with no intention of purchasing the product.
 - iv. If the Member engages in any other conduct deemed inappropriate by TAU.
- (2) Even if a Member is disqualified from purchasing based on i or ii above, the Member may re-qualify for participation upon confirmation of payment of the penalty fee of 10,000 yen (tax-exempt), etc.

Chapter 3 Auction Sales

3.1. Confirmation of Products

- (1) When a Member clicks the "Order" button on the Product information page, the Member is deemed to have indicated the Member's intention to purchase the relevant Product. Clicking the "Order" button does not guarantee the availability of the Product.
- (2) The Member shall make payment by the designated payment method within two (2) Business days after clicking the 'Order' button. After confirming payment, TAU will confirm Product availability. Products listed on the site will remain 'provisionally confirmed' until the Product inventory is confirmed after payment is received from the Member.
- (3) In principle, Product inventory will be confirmed by the next Business day after the date of payment confirmation.
- (4) If Product inventory cannot be secured, a refund will be processed by the next Business day after the date of payment confirmation. It may take some time for the refund to be reflected.

3.2. Formation of Sales Contract

- (1) A purchase agreement for a Product is considered to be formed when a 'Parts Order Notification' is sent to the Member.
- (2) A purchase agreement for the relevant Product shall not be formed by any method other than those specified in the preceding paragraph (e.g., orally, by fax, by e-mail other than e-mail for the conclusion of a purchase agreement, etc.).

3.3. Payment Method

A Member shall remit the payment for the Product price through a credit card, PayPal or bank transfer. The Member shall be responsible for any handling charges associated with each payment.

3.4. Credit Card Payment

- (1) Members may choose to pay via credit card at their discretion. However, credit card payments are limited to Members who have been approved through TAU's prior review process.
- (2) The accepted credit card brands are limited to VISA, MASTER, and AMERICAN EXPRESS. Other credit card brands are not accepted.
- (3) Members agree to bear the payment system usage fees designated by TAU in addition to the total sales amount of the Products, as outlined below:
 - i. Payments from within Japan: 1.9% (excluding tax)
 - ii. Payments from overseas: 2.1% (tax-exempt)
- (4) The maximum amount for a single credit card transaction is ¥9,999,999 (including tax). However, this limit may vary depending on the Member's credit card usage limits or other restrictions.
- (5) If payment via credit card cannot be processed correctly due to credit limit settings, failure of 3D Secure authentication, or other reasons, and the payment to TAU's designated account is not confirmed by the payment deadline, the member will be subject to the penalties and contract termination stipulated in Chapter 7 of these Terms, regardless of the reason.
- (6) Once the credit card payment application is received through the system provided by the credit card company, unless there is intentional misconduct, gross negligence, or a significant error by the Company, it will be deemed that the payment application was made by the rightful cardholder. Upon confirmation of the application's receipt by TAU, the payment will be applied to the Product price. TAU will not respond to refund claims related to cardholder impersonation, unauthorized use of credit cards, or other incidents or disputes unless a reasonable justification is provided.
- (7) TAU may refuse to accept a credit card payment application from a Member in accordance with the credit card company's regulations or TAU's standards.
- (8) If the amount billed by TAU to the Member is subsequently reduced or adjusted, the matter will be processed using one of the following methods:
 - i. Cancel the initial charge and issue a new charge to the Member.
 - ii. Refund the difference between the initial charge and the new charge to the Member through the credit card company.
- (9) Members must comply with the individual terms and conditions of use established between the Member and the credit card company. In the event of a dispute between the Member and the credit card company, the matter shall be resolved between the parties concerned, and TAU shall bear no liability for damages or other responsibilities.

3.5. Refund Procedure

The refund procedure for each payment is as follows;

i. In the case of payment made by credit card

In principle, refunds will be processed through the credit card company. The refund process will be carried out in accordance with the regulations of each credit card company. For further details, please contact your credit card company.

ii. In the case of payment made via PayPal

In principle, refunds will be made via PayPal. Refunds will be processed in accordance with PayPal's regulations. Please contact PayPal directly for details.

iii. In the case of payment made via bank transfer.

In principle, refunds will be made to the bank account from which the Member originally remitted the payment.

3.6. Payment Currency

In principle, payment for Products shall be made in Japanese yen. If payment in U.S. dollars is unavoidable, the amount shall be calculated in accordance with the "TAU Rate," which is 1.50 yen higher than the TTB rate on the day of the purchase agreement.

3.7. Transfer of Ownership and Risks

(1) Ownership of the Products shall be transferred from TAU to a Member at the points indicated below:

i. For Members residing in Japan:

When the Product is passed on to the Member at a specified location in Japan.

ii. For Members residing outside of Japan:

The earlier of when the Product is shipped or when the Product is shipped from TAU by airmail.

iii. For Members residing outside of Japan with a designated proxy in Japan:

When the Product is passed on to a designated proxy at a specified location in Japan.

(2) After the ownership has been transferred to a Member, the Member shall incur any risks associated with the Product, including damage, theft, etc.

Chapter 4 Delivery

4.1. Delivery

(1) In principle, delivery shall be made by inner-cargo; if inner-cargo is not feasible, delivery shall be made by airmail.

(2) A Member shall, in principle, determine the delivery method at the time of purchase, and shall pay for it together with the Product price.

(3) A Member who does not use international shipping shall be responsible for consumption tax.

4.2. Arrangements for Each Service

(1) TAU shall arrange for the delivery of Product after confirming payment of the fees for each service.

(2) After the Product arrives at a Member's designated location, the Product may be returned to TAU due to a delivery address error or the recipient's extended absence. In such cases, the Member shall bear all costs incurred for return shipping and re-delivery. In addition, the Member shall be responsible for payment of any excess storage fees, late return fees, or any other charges (hereinafter referred to as 'storage fees, etc.') incurred in the event that a Product arrives at its destination late or is not picked up, for any reason whatsoever. The Member shall be responsible for payment of all such charges. If a Member does not pick up the Products after a certain period of time, the storage fees, etc. shall be collected by the creditor in accordance with the provisions of the bill of lading and other regulations and customs related to shipping, including resale of the Product to a third party, and the Member agrees to this in advance and shall not make any claim against TAU. The Member agrees in advance and shall not make any claim against TAU. In the event that TAU is unable to collect the full amount of the storage fees, etc., as stated above, and the creditor makes a valid claim against TAU for any shortfall, TAU shall pay the amount of such claim and any expenses incurred in connection with such payment to the Member, who shall immediately pay such claim to TAU.

Chapter 5 Indemnification

5.1. Indemnification

TAU shall not be responsible for any of the following problems:

- i. In the event that the Product is found to be damaged upon arrival due to transportation problems, etc.
- ii. Hardware failure, loss of data, database failure, other accidents or malfunctions, or problems with third parties caused by issues arising from Internet connection (e.g., virus infection, failure of telecommunications carriers' equipment, etc.).
- iii. Any other issues that are not attributable to TAU's responsibility.

Chapter 6 Cancellation and Claims

6.1. Cancellation of Products

Cancellation for the Member's convenience after payment for the Product is made is not allowed. However, a penalty fee of 10,000 yen (non-taxable) may be paid to TAU for cancellations made prior to payment for the Product.

6.2. Claims from Members

(1) TAU shall accept claims from Members only when all of the following conditions are met:

- i. The Product ordered is clearly different from the Product received.
- ii. It is evident that the discrepancy was caused by TAU's negligence.
- iii. The price of the Product is 10,000 yen (excluding tax) or more.
- iv. The Member must be able to specify the location of the damage and provide photographic evidence and documentation as required by TAU with regard to the nature of the claim being made.
- v. The Product must be in the same condition as at the time of delivery (i.e., no disassembly or repair).

(2) The period for the acceptance of claims in accordance with the preceding paragraph shall be as follows:

i. In the case of receipt within Japan:

Within 5 Business days from the date of receipt of the Product by the Member.

ii. In the case of receipt overseas:

Within 10 Business days from the date of local arrival.

6.3. Non covered claims

(1) TAU shall not be liable for any of the following claims. Members should always check the information on this site before purchasing Products at their own risk.

- i. Claims related to incompatibility of purchased parts (e.g., receiving Products that do not fit due to differences in grade or model).
- ii. Claims regarding parts that are not listed in the Product information on the Website.
- iii. Claims related to changes in the condition of the Product that cannot be confirmed by TAU at the time the Product is displayed and are presumed to have occurred over time or due to deterioration over time.

(2) TAU shall not be liable for any of the following damages, except in the case of intentional or negligent acts on the part of TAU:

- i. Damages incurred by Members due to unauthorized access or other unforeseen acts.
- ii. Damages incurred by Members due to the Members' violation of Japanese or foreign laws and regulations in connection with use of the Service.
- iii. Damages incurred by Members due to trouble with a third party (whether within or outside the service) in connection with the use of the Service.
- iv. Damages incurred by Members in the event of a dispute with a third party (whether within or outside the Service) regarding the use of the Service.

Chapter 7 Miscellaneous

7.1. Handling of suspicious transfers

- (1) If a Member and the payee of a remittance from outside Japan differ (including remittances from a person of a different nationality than the Member), regardless of the purpose of the remittance, TAU will confirm with the payee the background, purpose, intent, relationship between the Member and the payee, etc. of the remittance.
- (2) If, as a result of the preceding paragraph, it is determined that the remittance to TAU is, or is highly likely to be, related to fraud, duress, mistake, or other incidents, TAU may notify the police or a financial institution of the situation.
- (3) If a transfer to TAU is determined to be fraudulent, unjust, or non-transparent in accordance with the preceding two paragraphs, TAU may not process the transfer appropriately, including Product appropriation. In such cases, TAU may refund the money to a payee different from the Member through a financial institution, but will not refund any money that the Member claims to have previously sent to TAU.

7.2. Appropriate Handling and Management of Information

- (1) Members shall properly manage personal information obtained in the course of transactions with TAU in accordance with the Personal Information Protection Law (Law No. 57, May 30, 2003) and related laws and regulations.
- (2) TAU and Members shall provide personal information when requested to do so by the police, lawyers, etc., in accordance with the provisions of the Personal Information Protection Law.
- (3) TAU may also provide non-personal information (such as Product and transaction information) to third parties in accordance with the preceding paragraph.
- (4) Members shall be prohibited from contacting directly TAU's suppliers, previous owners of Products, etc.

7.3. Change, Suspension, Termination, etc. of the Service

- (1) TAU may, without prior notice to Members, modify or supplement the Service, in whole or in part. TAU does not guarantee that all functions and performance of the Service as provided prior to such modification or supplementation will be maintained thereafter.
- (2) TAU may suspend or discontinue all or part of the Service in any of the following cases. In such cases, TAU shall make reasonable efforts to notify Members in advance:
 - i. When conducting checks or maintenance on the computer system related to the Service
 - ii. In the event of a computer or communication line outage due to failure, malfunction, excessive concentration of access, unauthorized access, hacking, or other unforeseen circumstances.
 - iii. When the Service cannot be operated due to force majeure such as fire, power outage, epidemic, natural disaster, etc.
 - iv. In any other cases where TAU reasonably deems it necessary to suspend or discontinue the Service.

(3) TAU may terminate all or part of the Service without prior notice to Members.

(4) TAU shall not be liable for any disadvantage or damage incurred by a Member as a result of this Article, except in cases of willful misconduct or gross negligence on the part of TAU.

7.4. Intellectual Property Rights, etc.

(1) Members agree that all intellectual property rights, including but not limited to copyrights, patent rights, utility model rights, trademark rights, and design rights, for all contents provided through this Website belong to TAU or third parties possessing licenses over these rights. Members may not use such content (including citing, appropriating, copying, nor reproducing such content, in whole or in part) for personal use, nor may allow a third party to use such without prior consent in a written format specified by TAU.

(2) Members are prohibited from operating the Website or engaging in any actions that may inhibit the use of the Website by third parties. Additionally, Members are prohibited from using programs, such as robots, spiders, or crawlers, algorithms, devices, or any other artificial means similar to these on the Website without the prior consent in a written format specified by TAU.

(3) If a Member infringes on the stipulation of the previous two paragraphs and causes damage to the intellectual property rights, portrait rights, honor or privacy of TAU or a third party, TAU reserves the right to claim for compensation against the Member.

7.5. Exclusion of Antisocial Forces

(1) Members represent and warrant that they are not currently affiliated with, nor do they fall under any of the following categories: organized crime groups, members of organized crime groups, individuals who have ceased membership in organized crime groups within the past five years, semi-regular members of organized crime groups, companies affiliated with organized crime groups, corporate racketeers, social movement fraudsters, specialized intelligence violent groups (hereinafter collectively referred to as 'antisocial forces'), or any other persons or entities similar to these categories, and further represent and warrant that they do not fall under any of the following categories. Additionally, Members covenant that Members will not fall under any of these categories in the future.

- i. Having a relationship in which antisocial forces are deemed to control the management of TAU.
- ii. Having a relationship in which antisocial forces are deemed to be substantially involved in the management of TAU.
- iii. Having a relationship that is deemed to involve unjustified use of antisocial forces, such as for the purpose of pursuing unjust profits for oneself, one's own company, or a third party, or for the purpose of inflicting damage on a third party.
- iv. Having a relationship that is deemed to involve antisocial forces, such as providing funds, etc. or benefits to antisocial forces.
- v. An officer or a person substantially involved in the management of TAU has a socially reprehensible relationship with antisocial forces.

(2) Members shall ensure that they will not engage in any of the following acts by themselves or through the use of a third party:

- i. Violent acts of demand

- ii. Unreasonable demands beyond legal responsibility
- iii. Acts of threatening words or deeds or using violence in connection with transactions
- iv. Acts of damaging the other party's credibility or obstructing the other party's business by spreading false rumors, using deceptive means, or using force
- v. Any other acts similar to those listed above.

(3) Members shall not have business relationships with antisocial forces, and in the event that business relationships with antisocial forces are subsequently discovered, TAU shall take necessary measures to resolve such relationships within a reasonable period of time.

(4) If a Member violates any of the representations or warranties in this Article, TAU may immediately suspend or terminate performance of all or part of this Agreement without notice or demand. In such a case, the Member may not claim compensation for damages incurred as a result of TAU's suspension or termination of performance.

(5) If a Member violates any of the representations or warranties in this section, TAU may demand compensation for any damages suffered as a result of such violation.

7.6. Prohibitions

(1) TAU prohibits the following actions when Members use the Service:

- i. Actions that violate the Agreement, other terms related to the Service, rules, guidelines, etc.
- ii. Acts that infringe or may infringe patents, utility model rights, design rights, trademark rights, copyrights, portrait rights, or other proprietary or personal rights of TAU, TAU's licensed licensors, or other third parties.
- iii. Acts that cause or may cause disadvantage or damage to TAU or third parties.
- iv. Acts that violate laws, regulations, ordinances, etc.
- v. Acts that damage or may damage the reputation of TAU or the Service.
- vi. Acts of using the Service by impersonating a third party through the use of another Member's membership information or by other means.
- vii. Any other acts that TAU reasonably determines to be inappropriate based on rational grounds.

7.7. Member's Liability for Damages

If a Member causes damage to TAU in connection with a breach of this Agreement or use of the Service, the Member shall indemnify TAU for any damages (including special damages, lost profits, and attorney's fees) incurred by TAU.

7.8. TAU's Liability for Damages

(1) TAU shall not be liable for any damages incurred by a Member in connection with the Service or this Agreement, except in cases of intentional misconduct or gross negligence by TAU.

(2) In the event that a Member suffers damages due to TAU's willful misconduct or gross negligence, the scope of compensation shall be limited to the normal damages (excluding special damages, lost profits, indirect damages, and attorney's fees) actually and directly incurred by the Member, and TAU shall not be held liable for any further damages.

7.9. Changes to the Agreement

(1) TAU reserves the right to change this Agreement, in part or in whole, as needed, upon providing advance notice to Members.

(2) Changes to this Agreement shall take effect upon posting the changed Agreement to this Website and shall replace the previous Agreement. Members who use the Service after these changes have been made are deemed to agree to the changed Agreement and cannot claim ignorance of the changes.

(3) TAU shall bear no responsibility if Members incur direct or indirect damage or loss due to the changed Agreement.

7.10. Late Payment

In the event that a Member fails to pay the fees for the service after the designated due date, the Member shall pay late fees calculated at the rate of 14.6% per annum for the number of days from the day following the designated due date to the day prior to the due date.

7.11. Governing Law

The laws and regulations of Japan shall apply to the interpretation of this Agreement.

7.12. Exclusive Jurisdiction

Any dispute regarding this Service shall be settled under the exclusive international legal jurisdiction of Japan, and the Tokyo District Court or the Tokyo Summary Court shall have the primary and exclusive jurisdiction over such.

Nothing Follows