DATED

SAAS AGREEMENT

between

FISCAL TECHNOLOGIES LTD

and

[   ]

CONTENTS

CLAUSE

ANNEX

THIS SaaS AGREEMENT is dated

PARTIES

(1)   FISCAL Technologies Ltd incorporated and registered in England and Wales with company number 4801836 whose registered office is at 448 Basingstoke Road, Reading, Berkshire, RG2 0LP (**FISCAL**).

(2)   [   ] (**Customer**).

BACKGROUND

FISCAL is the entire legal and beneficial owner and licensor of a certain Software Service listed in Annex A and is willing to enter into an agreement with the Customer to allow the Customer to subscribe to use this Software Service on the terms and conditions contained in this Software as a Service Agreement ("**SaaS Agreement**").

AGREED TERMS

1.   INTERPRETATION

1.1   The definitions and rules of interpretation in this clause apply in this SaaS Agreement.

Advanced: Advanced Business Software and Solutions Limited, a company incorporated in England and Wales (company registration number: 3214465) and having its registered office at Ditton Park, Riding Court Road, Datchet, Berks, SL3 9LL.

Affiliate: includes, in relation to either party, each and any Subsidiary or Holding Company of that party and each and any Subsidiary of a Holding Company of that party **OR** any business entity from time to time controlling, controlled by, or under common control with, either party.

Confidential Information: has the meaning given in clause 5.

Critical Fault: a reproducible fault which substantially hinders or prevents the Customer from using the Software Service.

Customer Data: the data and information supplied and inputted by the Customer in using the Software Service during the Term.

Documentation: the documents provided by FISCAL for the Software Service, in either printed text or machine-readable form, including the technical documentation, program specification and operations manual.

Fee: the subscription fee and all other fees payable by the Customer to FISCAL for the full term of this SaaS Agreement under clause 4 and as set out in Annex A.

Fix: any change that FISCAL makes to the Software Service for the purposes of maintaining system compatibility, error correction, improved operation, security and Workarounds that establish or help to restore material conformity to the specifications in the Documentation. It may also include any operational recommendations or advice

provided by FISCAL to the Customer to close an open incident in accordance with FISCAL support processes.

GDPR: the EU General Data Protection Regulations, further details which are provided in Annex B.

Host or Store: to place copies of raw and transformed data within FISCAL databases and file systems and copies in FISCAL encrypted backups.

Intellectual Property Rights: patents, utility models, rights to inventions, copyright and related rights, trademarks and service marks, trade names and domain names, rights in get-up, goodwill and the right to sue for passing off or unfair competition, rights in designs, rights in computer software, database rights, rights to preserve the confidentiality of information (including know-how, skills, methods and techniques and trade secrets) and any other intellectual property rights, including all applications for (and rights to apply for and be granted), renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist, now or in the future, in any part of the world.

Malware: anything or device (including any software, code, file or programme) which may:

- prevent, impair or otherwise adversely affect the operation of any computer software, hardware or network, any telecommunications service, equipment or network or any other service or device;

- prevent, impair or otherwise adversely affect access to or the operation of any programme or data, including the reliability of any programme or data (whether by rearranging, altering or erasing the programme or data in whole or part or otherwise); or

- adversely affect the user experience, including worms, trojan horses, viruses and other similar things or devices.

Named Users: employees of the Customer and/or its Affiliates and/or other person nominated by the Customer who are authorised to use the Software Service under this SaaS Agreement.

Non-Critical Fault: any reproduced fault in the software other than a Critical Fault.

Optimise: part of the Transform process – storing data in forms that make database access faster to facilitate better analysis and user experience.

Release: this is the Software Service functionality accessible to customers via the SaaS Platform. A current Release may contain modifications over a previously available Release for technical or commercial purposes ranging from Fixes to the inclusion of major new functionality, some of which may be subject to additional costs.

Reproduce: present the Customer Data as either entered or Transformed via the web application for Named User access.

SaaS: software as a service as provided by the Software Service.

SaaS Platform: the infrastructure put in place and maintained by FISCAL to enable the Customer to subscribe and use the Software Service.

Self-Service Support: access to software product compatibility information, previously published Fixes, Workarounds, knowledge documents and other Software product solutions, Documentation, FAQs, webinar recordings and demos as are provided by FISCAL on the FISCAL support Website.

Software: the software hosted on the SaaS Platform that provides the delivery of the Software Service.

Software Service: access to the online services made available (as may be changed or updated from time to time by FISCAL) via the Website and listed in Annex A during the Term of this SaaS Agreement.

Software Telemetry: telemetry and error log information regarding the usage of the Software to facilitate compliance activities, product improvement and Support Services.

Specification: the document detailing the specification of the Software Service which forms Annex A.

Standard Support Hours: 8.30am to 5.30pm Monday to Friday except on days which are Bank Holidays in England.

Support Services: the support services as set out in 0 together with any Customer training specified in Annex A.

Term: a period set out in Annex A of the SaaS Agreement. The Term to commence from the date of invoice unless an alternative date is detailed in Annex A.

Third Party Connections: in reference to transmitting over the internet, the provider of FISCAL's Internet connections, the Customer's Internet connection and any networks in between that may be used to Transmit data.

Third Party Service Providers: any third party service provider given access to the Software Service by the Customer in accordance with clause 3.

Transaction Limit: the total number of payment transactions per annum processed by the Software Service as specified in Annex A.

Transform, Modify or Create Derivative Works: aggregate data, create summaries and analysis to store for later reproduction for Named Users.

Transmit, Communicate or Distribute: transmit over the Internet and/or web solely for consumption by Named Users, analysis by FISCAL's systems, backup and diagnostic purposes.

Website: means the FISCAL authorised website or websites (whether public or private) that individually or together constitute FISCAL's online presence including any websites utilised in connection with the Software Service, the Support Services or any other services that may be defined from time to time.

Workaround: an interim resolution of an incident. The Workaround itself may be considered a final Fix by FISCAL if it materially reduces the impact of an error or defect.

1.2 **Holding company** and **subsidiary** mean a "holding company" and "subsidiary" as defined in section 1159 of the Companies Act 2006 and a company shall be treated, for the purposes only of the membership requirement contained in subsections 1159(1)(b) and (c), as a member of another company even if its shares in that other company are registered in the name of (a) another person (or its nominee), whether by way of security or in connection with the taking of security, or (b) its nominee. In the case of a limited liability partnership which is a subsidiary of a company or another limited liability partnership, section 1159 of the Companies Act 2006 shall be amended so that: (a) references in sub sections 1159(1)(a) and (c) to voting rights are to the members' rights to vote on all or substantially all matters which are decided by a vote of the members of the limited liability partnership; and (b) the reference in section 1159(1)(b) to the right to appoint or remove a majority of its board of directors is to the right to appoint or remove members holding a majority of the voting rights.

1.3 Clause, Annex and paragraph headings shall not affect the interpretation of this SaaS Agreement.

1.4 Unless the context otherwise requires:

   (a) words in the singular shall include the plural, and in the plural shall include the singular;

   (b) A reference to a statute or statutory provision is a reference to it as amended, extended or re-enacted from time to time;

   (c) a reference to one gender shall include a reference to the other genders; and

   (d) any words following the terms including, include, in particular, for example or any similar expression shall be construed as illustrative and shall not limit the sense of the words, description, definition, phrase or term preceding those terms.

1.5 In the case of conflict or ambiguity between any provision contained in the body of this SaaS Agreement and any provision contained in the annexes or appendices, the provision in the body of this SaaS Agreement shall take precedence.

1.6 A **person** includes a natural person, corporate or unincorporated body (whether or not having separate legal personality) and that person's personal representatives, successors and permitted assigns.

1.7 References to clauses and Annexes are to the clauses and Annexes of this SaaS Agreement and references to paragraphs are to paragraphs of the relevant Annex.

1.8   The Annexes form part of this SaaS Agreement and shall have effect as if set out in full in the body of this SaaS Agreement. Any reference to this SaaS Agreement includes the Annexes.

2.   ACCESS AND ACCEPTANCE

2.1   FISCAL shall grant the Customer a non-exclusive non-transferable subscription to access and use the Software Service via the Website and access to the Support Services as set out in Annex A.

2.2   Within 24 hours of availability, the Customer will use the FISCAL upload and validation tool via the SaaS Platform. The validation will ensure that the formats are correct and the Customer will then upload a test file (**Test Data**) to test whether the Customer's access to the Software Service operates in accordance with the Specification (**Acceptance Testing**) together with the results (**Test Results**) and supply the Test Results to FISCAL. FISCAL shall then review the Test Results with the Customer to ensure that the Test Results are correct before the Customer's access to the Software Service goes live. After the review has been carried out, the Customer shall upload all required data ready for the Software Service to go live.

2.3   If FISCAL can show the Customer that the Test Data or Test Results are not suitable for Acceptance Testing, the Customer shall make such amendments to the Test Data and Test Results as FISCAL may reasonably request and provide the amended versions to FISCAL within seven days of the request.

2.4   Within seven days of receipt of suitable Test Data and Test Results, FISCAL shall certify the Acceptance Testing.

2.5   The Customer shall be deemed to have accepted the Software Service if:

(a)   the Acceptance Testing is certified by FISCAL to be successful;

(b)   the Customer fails to provide the Test Data and Test Results within either of the time limits set out in clause 2.3 and clause 2.4 (as to which time shall be of the essence); or

(c)   the Customer commences use of the Software Service.

2.6   FISCAL shall not to be deemed responsible for a failure to provide the Software Service where faults arise from:

(a)   misuse, incorrect use of or damage to the Software Service from whatever cause (other than any act or omission by FISCAL or the cloud solution provider that is engaged by FISCAL), including failure or fluctuation of electrical power;

(b)   failure to maintain the necessary environment and conditions for use of the Software Service;

(c)   use of the Software Service in combination with any other unapproved non-FISCAL software;

(d)   any breach of the Customer's obligations under this SaaS Agreement howsoever arising or having the Software maintained by a third party;

(e)   any Modification of the Customer's own software which may interfere with delivery of the Software Service; or

(f)   Named User error.

3.   SUBSCRIPTION TO SAAS

3.1   In consideration of the Fee paid by the Customer to FISCAL, FISCAL for the Term of the Agreement:

a)   grants to the Customer a non-exclusive subscription to access and use the Software Service via the Website up to the Transaction Limit for the period of the Term as set out in Annex A to run the Customers internal business operation;

b)   provide to the Customer any onsite learning or consultancy as specified in Annex A; and;

c)   will supply the Support Services.

3.2   The Customer grants FISCAL:

(a)   permission to process the Customer Data solely for the purposes of providing the Software Service;

(b)   permission to Host, Store and Reproduce the Customer Data in FISCAL's systems solely for the purposes of providing the Software Service;

(c)   permission to analyse the Customer Data, either manually or automatically, to (i) correct or improve the operation and/or performance of the Software Service and (ii) to identify and provide new products and services that may benefit the Customer. FISCAL may analyse the Customer Data in this manner for the benefit of the broader FISCAL customer base;

(d)   the right to Transmit Customer Data within FISCAL's data centre and over the internet via Third Party Connections, and display Customer Data via a web browser on Named User devices; and

(e) permission to Transform or Optimise the Customer Data for reporting, analysis and aggregation purposes.

All use of Customer Data will be within scope of FISCAL's Data Protection policies and in line with the GDPR and other security and confidentiality clauses in this SaaS Agreement. For the avoidance of doubt, any use of identifiable Customer Data will be limited to internal use within FISCAL or between FISCAL and the Customer.

Any specific questions about FISCAL's use of Customer Data can be raised with Fiscal's Information Security team at fiscalsec@fiscaltec.com.

3.3 In relation to scope of use:

(a) for the purposes of clause 3.1, use of the Software Service shall be restricted to use of the Software as presented by the provided user interface and shall not include allowing the use of the Software Service by, or for the benefit of, any person other than an employee of the Customer.

(b) for the purposes of clause 3.1, "use the Software Service" means accessing the Software Service via a web browser from a Customer computer.

(c) the Customer may not use the Software Service other than as specified in clause 3.1 without the prior written consent of FISCAL, and the Customer acknowledges that additional fees may be payable on any change of use approved by FISCAL.

3.4 With FISCAL's prior written consent, and to the extent provided for by the functionality of the Software, the Customer may permit Third Party Service Providers to access the Software Service solely for the purpose of providing user and/or data administration services in connection with the business of Customer for which the subscription to the Software Service is herein provided:

(a) these rights will continue only while Customer and such Third Party Service Providers have in place a written agreement that includes provisions requiring such Third Party Service Provider's compliance with the terms of this SaaS Agreement (including but not limited to the GDPR Provisions contained in Annex B) prior to such access, including without limitation non-disclosure of FISCAL Confidential Information;

(b) the Customer must be appropriately licensed for all employees of such Third Party Service Providers authorised to access the Software Service;

(c) under no circumstances may such Third Party Service Providers use the Software Service to operate or provide processing services to Customer or any other party, or in connection with such services which competes with FISCAL's own business operations;

(d) the Customer shall be responsible for any additional software, migration tools, or third party software needed to effect such transition; and

(e)   the Customer expressly agrees to indemnify FISCAL, its directors, employees, agents and subcontractors from and against all claims, liabilities, losses, damages and costs (including reasonable legal fees) suffered by FISCAL arising from a breach by the Third Party Service Providers of the conditions of this SaaS Agreement.

Upon FISCAL request, the Customer shall provide written confirmation from time to time to FISCAL that items (a)-(e) are fulfilled.

3.5   For the avoidance of doubt, the Customer has no right to access the software code (including object code, intermediate code and source code) of the Software either during or after the Term and the Customer warrants the same in respect of both the Customer and any Third Party Service Providers.

3.6   The Customer shall not:

(a)   sub-license, assign or novate the benefit or burden of this SaaS Agreement in whole or in part;

(b)   allow the Software Service to become the subject of any charge, lien or encumbrance;

(c)   allow any robotic agent (as used for robotic process automation (RPA)) to access the Software Service; and

(d)   deal in any other manner with any or all of its rights and obligations under this SaaS Agreement,

without the prior written consent of FISCAL, such consent not to be unreasonably withheld or delayed and in the case of clause 3.6 (c) paying to FISCAL an additional fee as agreed between the parties.

3.7   FISCAL may at any time sub-license, assign, novate, charge or deal in any other manner with any or all of its rights and obligations under this SaaS Agreement, provided it gives written notice to the Customer.

3.8   When using the Software Service, except to the extent such rights cannot be validly waived by law, the Customer warrants that it will not, and will ensure that its users (including for the avoidance of any doubt, any Third Party Service Providers of the Customer accessing the Software in accordance with clause 3.4) do not:

(a)   copy, translate, disassemble, decompile, reverse engineer or otherwise modify any parts of the Software Service;

(b)   use the Software Service for any unlawful, illegal, fraudulent or harmful purpose or activity;

(c)   infringe the intellectual property rights of any entity or person;

(d)   circumvent or disclose the user authentication or security of the Software Service or any host, network, or account related thereto;

(e)   access the Software Service for the purpose of building a competitive product or service or copying its features or user interface;

(f)   use Software Service components other than those specifically identified in Annex A even if it is technically possible for Customer to do so;

(g)   permit access to the Software Service by a direct competitor of FISCAL;

(h)   make any use of the Software Service that violates any applicable local, state, national, international or foreign law or regulation;

(i)   use the Software Service in the operation of a service bureau, outsourcing or time-sharing service without the prior written consent of FISCAL;

(j)   transmit, or input into the Website, any files that may damage any other person's computing devices or software, nor content that may be offensive;

(k)   attempt to gain unauthorised access to any materials other than those to which the Customer has been given express permission to access or to the computer system on which the Software Service is Hosted; nor

(l)   use the Software Service in any way that causes, or may cause, damage to the Website, the Software Service or SaaS Platform or impairment of the availability or accessibility of the Software Service.

3.9   The Customer shall be responsible for the acts and omissions of its Named Users and Third Party Service Providers as if they were the acts and omissions of Customer. Named User access credentials issued to access or utilise the Software Service cannot be shared or used by more than one individual at a time, provided however, a Named User's access rights may be transferred from one individual to another if the original Named User is removed from the Software Service, no longer requires, or is no longer permitted access to or use of the Software Service. The Customer shall be responsible to ensure that all usernames and passwords are kept secure and confidential. The Customer must immediately notify FISCAL of any unauthorised use of passwords or any other breach of security. FISCAL shall then reset passwords and the Customer must take all other actions that FISCAL reasonably deems necessary to maintain or enhance the security of FISCAL's Software Service.

3.10   FISCAL or its licensors own all right, title and interest in all copyrights, trademark rights, patent rights and other intellectual property or other rights in the Software Service, any Documentation, and any improvements, design contributions or derivative works thereto. Except for the limited rights granted, this SaaS Agreement does not transfer from FISCAL any proprietary right or interest in the Software Service. All rights not granted to Customer in this SaaS Agreement are reserved by FISCAL and its licensors.

3.11   FISCAL may change or modify the Software Service at any time during the Term of the SaaS Agreement but may not materially diminish the functionality of the Software Service unless required to do so to meet legal requirements. The SaaS Platform shall be upgraded from time to time to the latest Release by FISCAL according to FISCAL's release schedule.

3.12   If the Customer is granted free access under this SaaS Agreement to the Software Service (e.g. for acceptance testing, demo, security testing or other non-production use), to the extent permitted by applicable law, Customer agrees that

(a)   FISCAL has no obligation to provide any support services or meet any service level objectives; and

(b)   FISCAL may cease providing the Software Service at any time without notice. This clause supersedes any conflicting term of this SaaS Agreement.

3.13   The Customer agrees that its supply of access to the Software Service, the Support Services and the Documentation shall be FISCAL's entire delivery obligation. These documents conclusively define the agreed upon characteristics of the Software Service which is the entire service to be delivered by FISCAL. FISCAL does not have any additional obligations with regard to any further characteristic. For clarity, the Software Service is neither contingent upon the delivery of any future functionality or features nor dependent upon any oral or written public comments made by FISCAL, including any roadmaps, with respect to future functionality or features.

3.14   The Customer shall:

(a)   ensure that the number of persons using the Software Service does not exceed the number specified in the Annex A;

(b)   immediately notify FISCAL as soon as it becomes aware of any unauthorised use of the Software Service by any person;

(c)   pay, for broadening the scope of the subscription granted under this SaaS Agreement to cover the unauthorised use, an amount equal to the fees which FISCAL would have levied (in accordance with its normal commercial terms then current) had it licensed any such unauthorised use on the date when such use commenced together with interest at the rate provided for in clause 4.4, from such date to the date of payment.

3.15   FISCAL shall be entitled to use Software telemetry to monitor the Customer's number of Named Users (or other applicable usage metric stated in Annex A) regarding usage of the Software Service to ensure Customer's compliance with this SaaS Agreement and FISCAL may utilise the information concerning the Customer's use of the Service to improve FISCAL products and services and to provide the Customer with reports on its use of the Software Service (FISCAL being no obligation to provide such reports to the Customer).

4. FEES

4.1   The Customer shall pay to Advanced the Fee for the term of this SaaS Agreement as set out in Clause 4 and as set out in Annex A.

4.2   FISCAL reserves the right to charge the Customer additional fees throughout the Term of the SaaS Agreement for:-

(i)   any costs incurred by FISCAL in the event that any Customer onsite learning or consultancy days being provided by FISCAL to the Customer is cancelled by the Customer within 14 days of the agreed training date (such costs to include but are not limited to the costs of hotel cancellation fees and any non-refundable travel expenses incurred by FISCAL in preparation for providing the training to the Customer);

(ii)   an additional fee for any additional support services provided to the Customer which fall outside of the Support Services;

(iii)   an additional fee for access to any functionality that has been deemed by FISCAL to be separately chargeable; typically this will be for major new functionality. Access to such major new functionality will be optional but if required by the Customer the applicable additional fee will be levied on a pro-rata basis for the remainder of the Term;

(iv)   an additional fee for reasonably and properly incurred costs (such costs to be agreed by FISCAL and the Customer in writing in advance, both parties acting reasonably) incurred by FISCAL in relation to any audits required by the Customer in relation to GDPR in accordance with clause 7 of Annex B.

Declaring that all additional fees shall be properly and reasonably incurred by FISCAL and discussed and agreed with the Customer in advance.

4.3   All sums payable under this SaaS Agreement are exclusive of VAT or any relevant local sales taxes, for which the Customer shall be responsible.

4.4   If the Customer fails to make any payment due to FISCAL under this SaaS Agreement by the due date for payment, then, without limiting FISCAL's remedies to terminate this SaaS Agreement FISCAL will be entitled (i) to charge interest on the overdue amount at the rate of 1.5% per month above The Royal Bank of Scotland's base rate from time to time. Such interest shall accrue on a daily basis from the due date until actual payment of the overdue amount, whether before or after judgment; and (ii) to suspend the Customer's subscription to the Software Service thus suspending delivery of the Software Service until the Customer makes the outstanding payment and FISCAL receives the payment of outstanding sums plus interest.

5.   CONFIDENTIALITY AND PUBLICITY

5.1   Each party shall, during the term of this SaaS Agreement and thereafter, keep confidential all, and shall not use for its own purposes (other than implementation of this SaaS Agreement) nor without the prior written consent of the other disclose to any third party (except its professional advisors or as may be required by any law or any legal or regulatory authority) any, information of a confidential nature (including trade secrets and information of commercial value including the terms and contents of this SaaS Agreement) which may become known to such party from the other party and which relates to the other party or any of its Affiliates, unless that information is public knowledge or already known to such party at the time of disclosure, or subsequently becomes public knowledge other than by breach of this SaaS Agreement, or subsequently comes lawfully into the possession of such party from a third party. Each party shall use its reasonable endeavours to prevent the unauthorised disclosure of any such information.

5.2   No party shall make, or permit any person to make, any public announcement concerning this SaaS Agreement without the prior written consent of the other parties (such consent not to be unreasonably withheld or delayed), except as required by law, any governmental or regulatory authority (including, without limitation, any relevant securities exchange), any court or other authority of competent jurisdiction.

5.3   Each party shall notify the other party if any of its staff connected with the provision or receipt of the Services becomes aware of any unauthorised disclosure of any Confidential Information and shall afford reasonable assistance to the other party, at that other party's reasonable cost, in connection with any enforcement proceedings which that other party may elect to bring against any person.

6.   DATA PROTECTION AND CUSTOMER DATA

6.1   Both parties agree to comply with the provisions contained in Annex B.

6.2   The Customer shall be responsible for entering its Customer Data into the Software Service and the Customer shall be responsible for the content of the Customer Data supplied by it providing that in accordance with Annex B, no Customer Data supplied by the Customer shall include any Special Category Data (as defined in Annex B). The Customer agrees that it has collected and shall maintain and handle all Customer Data in compliance with all applicable data privacy and protection laws, rules and regulations including but not limited to GDPR. The Customer is solely responsible for determining the suitability of the Software Service for Customer's business and complying with any regulations, laws, or conventions applicable to the Customer Data and Customer's use of the Software Service including but not limited to GDPR.

6.3   The Customer warrants to FISCAL that the use of the Customer Data and content contributed by the Customer by FISCAL in accordance with this SaaS Agreement will not:

   (a)   breach the provisions of any law, statute or regulation;

   (b)   contain any Special Category Data (as defined in Annex B);

   (c)   infringe the Intellectual Property Rights or other legal rights of any person; or

   (d)   give rise to any cause of action against FISCAL,

in each case in any jurisdiction and under any applicable law.

6.4   FISCAL will create a back-up copy of the Customer Data at least daily and will ensure that each such copy is sufficient to enable FISCAL to restore the Software Service to the state they were in when the back-up was taken. The Customer Data will be retained and securely stored, for each such copy, for a minimum period of 3 days.

7.   CUSTOMER RESPONSIBILITIES

7.1   The Customer shall at all times:

   (a)   co-operate with FISCAL in performing the Software Service and provide any assistance or information as may reasonably be required by FISCAL;

   (b)   report faults promptly to FISCAL; and

   (c)   effect and maintain adequate security measures to safeguard the Software Service from any unauthorised access to or use of the Software Service and maintain the access to the Software Service under its effective control.

7.2   The Customer shall indemnify FISCAL against any losses, damages, costs (including legal fees) and expenses incurred by or awarded against FISCAL as a result of the Customer´s breach of this SaaS Agreement or any negligent or wrongful act of the Customer, its officers, employees, contractors, agents or any Third Party Service Providers appointed by the Customer.

7.3   FISCAL undertakes to implement appropriate internal policies and perform regular checks in order to minimise the risk of downloading Malware to the Customer using the Software Service. Should FISCAL discover that Malware has been downloaded it will notify the Customer immediately and work with the Customer in good faith to effect an appropriate remedy. For the avoidance of doubt, provided that FISCAL has complied with these procedures, FISCAL shall have no liability to the Customer or any person claiming through the Customer (including but not limited to Third Party Service Providers) for any loss suffered by the Customer as a result of any Malware. The

Customer agrees and warrants that it will implement and maintain appropriate anti-Malware measures within their own environment for users of the Software Service.

7.4   The Customer shall maintain commercially reasonable security standards for its and its Named User's use of the Software Service.

7.5   The Customer acknowledges that FISCAL shall not be liable for any breaches of the Customer's obligations under this SaaS Agreement caused wholly or in part by any breach of the Customer's responsibilities or acts or omissions of the Customer or the acts or omissions of the Customer's employees or agents or Third Party Service Providers.

8.   EXPORT AND COMPLIANCE WITH POLICIES

8.1   Neither party shall export, directly or indirectly, any technical data acquired from the other party under this SaaS Agreement (or any products, including software, incorporating any such data) in breach of any applicable laws or regulations (**Export Control Laws**), including United States export laws and regulations, to any country for which the government or any agency thereof at the time of export requires an export licence or other governmental approval without first obtaining such licence or approval.

8.2   Each party undertakes:

    (a)   contractually to oblige any third party to whom it discloses or transfers any such data or products to make an undertaking to it in similar terms to the one set out above; and

    (b)   if requested, to provide the other party with any reasonable assistance, at the reasonable cost of the other party, to enable it to perform any activity required by any competent government or agency in any relevant jurisdiction for the purpose of compliance with any Export Control Laws.

9.   WARRANTIES

9.1   FISCAL warrants that the Software will conform in all material respects to the Specification. If, the Customer notifies FISCAL in writing of any defect or fault in the Software Service in consequence of which it fails to conform in all material respects to the Specification, and such defect or fault does not result from the Customer, or anyone acting with the authority of the Customer, (i) having used the Software Service outside the terms of this SaaS Agreement or (ii) for a purpose or in a context other than the purpose or context for which it was designed or (iii) in combination with any other software not provided by FISCAL, or (iv) it has not been accessed via FISCAL-specified or suitably configured equipment, FISCAL shall, at FISCAL's option, do one of the following:

    (a)   repair the Software; or

(b) terminate this SaaS Agreement immediately by notice in writing to the Customer and refund any of the Fee paid by the Customer as at the date of termination (less a reasonable sum in respect of the Customer's use of the Software to the date of termination) and shall remove the Customer's access to the Software Service,

provided the Customer provides all the information that may be necessary to assist FISCAL and co-operates with FISCAL fully in resolving the defect or fault, including but not limited to providing FISCAL with a documented example of any defect or fault, or sufficient information to enable FISCAL to re-create the defect or fault.

9.2   FISCAL does not warrant that the use of the Software will be uninterrupted or error-free. Amongst other things, the operation and availability of the systems used for accessing the Software Service, including public telephone services, computer networks and the internet, can be unpredictable and may from time to time interfere with or prevent access to the Software Service. FISCAL is not in any way responsible for any such interference or prevention of access for the Customer or use of the Software Service.

9.3   Fiscal shall fulfil the obligation under Annex B using reasonable care and skill and take all reasonable steps to achieve the outlined objectives.

9.4   The Customer warrants and accepts responsibility for the selection of the Software Service to achieve its intended results and acknowledges that the Software Service have not been developed to meet the individual requirements of the Customer.

9.5   All other conditions, warranties or other terms which might have effect between the parties or be implied or incorporated into this SaaS Agreement or any collateral contract, whether by statute, common law or otherwise, are hereby excluded, including the implied conditions, warranties or other terms as to satisfactory quality, fitness for purpose or the use of reasonable skill and care.

10.   LIMITS OF LIABILITY

10.1   Except as expressly stated in clause 10.2;

(a)   FISCAL shall not in any circumstances have any liability for any losses or damages which may be suffered by the Customer (or any person claiming under or through the Customer), whether the same are suffered directly or indirectly or are immediate or consequential, and whether the same arise in contract, tort (including negligence) or otherwise howsoever, which fall within any of the following categories:

(i)   special damage even if FISCAL was aware of the circumstances in which such special damage could arise;

(ii)   loss of profits;

(iii)   loss of anticipated savings including any missed duplicate payments;

(iv)   loss of business opportunity;

(v)   loss of goodwill;

provided that this clause 10.1(a) shall not prevent claims for loss of or damage to the Customer's tangible property that fall within the terms of clause 10.1(b) or any other claims for direct financial loss that are not excluded by any of categories (i) to (v) inclusive of this clause 10.1(a);

(b)   the total liability of FISCAL, whether in contract, tort (including negligence) or otherwise and whether in connection with this SaaS Agreement or any collateral contract, shall in no circumstances exceed a sum equal to the amount of the Fee paid by the Customer at the point of any claim; and

(c)   the Customer agrees that, in entering into this SaaS Agreement, either it did not rely on any representations (whether written or oral) of any kind or of any person other than those expressly set out in this SaaS Agreement or (if it did rely on any representations, whether written or oral, not expressly set out in this SaaS Agreement) that it shall have no remedy in respect of such representations and (in either case) FISCAL shall have no liability in any circumstances otherwise than in accordance with the express terms of this SaaS Agreement.

10.2   The exclusions in clause 10.1 shall apply to the fullest extent permissible at law, but FISCAL does not exclude liability for:

(a)   death or personal injury caused by the negligence of FISCAL, its officers, employees, contractors or agents;

(b)   fraud or fraudulent misrepresentation;

(c)   breach of the obligations implied by section 12 of the Sale of Goods Act 1979 or section 2 of the Supply of Goods and Services Act 1982; or

(d)   any other liability which may not be excluded by law.

10.3   All dates supplied by FISCAL for the provision of the Software Service shall be treated as approximate only. FISCAL shall not in any circumstances be liable for any loss or damage arising from any delay in delivery beyond such approximate dates.

10.4   All references to "FISCAL" in this clause 10 shall, for the purposes of this clause and clause 20 only, be treated as including all employees, subcontractors of FISCAL and its Affiliates, all of whom shall have the benefit of the exclusions and limitations of liability set out in this clause, in accordance with clause 20.

11.   INTELLECTUAL PROPERTY RIGHTS

11.1   The Customer acknowledges that all Intellectual Property Rights in the Software and Software Service and Support Services belong and shall belong to FISCAL, and the Customer shall have no rights in or to the Software other than the right to use it in accordance with the terms of this SaaS Agreement.

11.2   FISCAL undertakes at its own expense to defend the Customer or, at its option, settle any claim or action brought against the Customer alleging that the possession or use of the Software (or any part thereof) in accordance with the terms of this SaaS Agreement infringes the UK Intellectual Property Rights of a third party (**Claim**) and shall be responsible for any reasonable and properly incurred losses, damages, costs (including properly and reasonably incurred legal fees) and expenses incurred by or awarded against the Customer as a result of or in connection with any such Claim. For the avoidance of doubt, clause 11.2 shall not apply where the Claim in question is attributable to the use of the Software Service (or any part thereof) by the Customer other than in accordance with the terms of this SaaS Agreement.

11.3   If any third party makes a Claim, or notifies an intention to make a Claim against the Customer, FISCAL's obligations under clause 11.2 are conditional on the Customer:

(a)   as soon as reasonably practicable, giving written notice of the Claim to FISCAL, specifying the nature of the Claim in reasonable detail;

(b)   not making any admission of liability, agreement or compromise in relation to the Claim without the prior written consent of FISCAL (such consent not to be unreasonably conditioned, withheld or delayed);

(c)   giving FISCAL and its professional advisers access at reasonable times (on reasonable prior notice) to its premises and its officers, directors, employees, agents, representatives or advisers, and to any relevant assets, accounts, documents and records within the power or control of the Customer, so as to enable FISCAL and its professional advisers to examine them and to take copies (at FISCAL's expense) for the purpose of assessing the Claim; and

(d)   subject to FISCAL providing security to the Customer to the Customer's reasonable satisfaction against any claim, liability, costs, expenses, damages or losses which may be incurred, taking such action as FISCAL may reasonably request to avoid, dispute, compromise or defend the Claim.

11.4   If any Claim is made, or in FISCAL's reasonable opinion is likely to be made, against the Customer, FISCAL may at its sole option and expense:

(a)   procure for the Customer the right to continue to use the Software Service (or any part thereof) in accordance with the terms of this SaaS Agreement;

(b)   modify the Software Service so that it ceases to be infringing;

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(c)   In the event that the Software Service cannot be modified in accordance with clause 11.4(a) or clause 11.4(b), to terminate this SaaS Agreement immediately by notice in writing to the Customer and refund any of the Fee paid by the Customer as at the date of termination (less a reasonable sum in respect of the Customer's use of the Software Service to the date of termination) and shall remove the Customer's access to the Software Service.

Provided that, if FISCAL modifies the Software Service, the modified Software Service must comply with the warranties contained in clause 9.1 and the Customer shall have the same rights in respect thereof as it would have had under those clauses had the references to the date of this SaaS Agreement been references to the date on which such modification was made.

11.5   Notwithstanding any other provision in this SaaS Agreement, clause 11.2 shall not apply to the extent that any claim or action referred to in that clause arises directly or indirectly through the use of any third-party software or through the breach of any third-party additional terms by the Customer.

11.6   This clause 11 constitutes the Customer's exclusive remedy and FISCAL's only liability in respect of Claims and, for the avoidance of doubt, is subject to clause 10.1.

12.   INSURANCE

During the term of this SaaS Agreement and after the expiry or termination of this SaaS Agreement, Fiscal shall maintain in force, with a reputable insurance company, professional indemnity insurance at an amount not less than £2,000,000 (two million pounds sterling) and public liability insurance at an amount not less than £5,000,000 (five million pounds sterling) and employers liability insurance at an amount not less than £10,000,000 (ten million pounds sterling) to cover the liabilities that may arise under or in connection with this SaaS Agreement and shall produce to the Customer on request both the insurance certificate giving details of cover and the receipt for the current year's premium in respect of each insurance.

13.   TERMINATION

13.1   Without affecting any other right or remedy available to it, either party may terminate this SaaS Agreement with immediate effect by giving written notice to the other party if:

(a)   the other party fails to pay any amount due under this SaaS Agreement on the due date for payment and remains in default not less than 15 days after being notified in writing to make such payment;

(b)   the other party commits a material breach of any other term of this SaaS Agreement which breach is irremediable or (if such breach is remediable)

fails to remedy that breach within a period of 30 days after being notified in writing to do so;

(c) the other party suspends, or threatens to suspend, payment of its debts or is unable to pay its debts as they fall due or admits inability to pay its debts or is deemed unable to pay its debts within the meaning of section 123 of the Insolvency Act 1986;

(d) the other party commences negotiations with all or any class of its creditors with a view to rescheduling any of its debts, or makes a proposal for or enters into any compromise or arrangement with its creditors other than for the sole purpose of a scheme for a solvent amalgamation of that other party with one or more other companies or the solvent reconstruction of that other party;

(e) a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of that other party other than for the sole purpose of a scheme for a solvent amalgamation of that other party with one or more other companies or the solvent reconstruction of that other party;

(f) an application is made to court, or an order is made, for the appointment of an administrator, or if a notice of intention to appoint an administrator is given or if an administrator is appointed, over the other party;

(g) the holder of a qualifying floating charge over the assets of that other party has become entitled to appoint or has appointed an administrative receiver;

(h) a person becomes entitled to appoint a receiver over the assets of the other party or a receiver is appointed over the assets of the other party;

(i) a creditor or encumbrancer of the other party attaches or takes possession of, or a distress, execution, sequestration or other such process is levied or enforced on or sued against, the whole or any part of the other party's assets and such attachment or process is not discharged within 14 days;

(j) any event occurs, or proceeding is taken, with respect to the other party in any jurisdiction to which it is subject that has an effect equivalent or similar to any of the events mentioned in clause 13.1(c) to clause 13.1(i) (inclusive);

(k) the other party suspends or ceases, or threatens to suspend or cease, carrying on all or a substantial part of its business; or

(l) there is a change of control of the other party (within the meaning of section 1124 of the Corporation Tax Act 2010).

13.2 Any provision of this SaaS Agreement that expressly or by implication is intended to come into or continue in force on or after termination or expiry of this SaaS Agreement shall remain in full force and effect.

13.3 Termination or expiry of this SaaS Agreement shall not affect any rights, remedies, obligations or liabilities of the parties that have accrued up to the date of termination

or expiry, including the right to claim damages in respect of any breach of the SaaS Agreement which existed at or before the date of termination or expiry.

13.4   On termination for any reason:

(a)   all rights granted to the Customer under this SaaS Agreement shall cease;

(b)   the Customer shall cease all activities authorised by this SaaS Agreement;

(c)   the Customer shall immediately pay to the FISCAL any sums due to the FISCAL under this SaaS Agreement;

(d)   FISCAL shall immediately revoke access to the Software Service; and

(e)   FISCAL shall destroy all copies of the Customer Data then in its possession, custody or control within 28 days and certify to the Customer that it has done so.

13.5   Any provision of this SaaS Agreement which expressly or by implication is intended to come into or continue in force on or after termination of this SaaS Agreement including clause 1 (Interpretation), clause 5 (Confidentiality), clause 8 (Export and Compliance with Policies), clause 9 (except clause 9.1) (Warranties), clause 10 (Limits of Liability), clause 12 (Termination), and Annex A, Annex B shall remain in full force and effect.

14.   WAIVER

No failure or delay by a party to exercise any right or remedy provided under this SaaS Agreement or by law shall constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict the further exercise of that or any other right or remedy. No single or partial exercise of such right or remedy shall prevent or restrict the further exercise of that or any other right or remedy.

15.   REMEDIES

Except as expressly provided in this SaaS Agreement, the rights and remedies provided under this SaaS Agreement are in addition to, and not exclusive of, any rights or remedies provided by law.

16.   ENTIRE AGREEMENT

16.1   This SaaS Agreement, the Annexes and the documents annexed as appendices to this SaaS Agreement or otherwise referred to herein contain the whole agreement between the parties relating to the subject matter hereof and supersede all prior agreements, arrangements and understandings between the parties relating to that subject matter.

16.2   Each party acknowledges that, in entering into this SaaS Agreement it does not rely on any statement, representation, assurance or warranty (whether it was made negligently or innocently) of any person (whether a party to this SaaS Agreement or not) (**Representation**) other than as expressly set out in this SaaS Agreement or those documents.

16.3   Each party agrees that the only rights and remedies available to it arising out of or in connection with a Representation shall be for breach of contract as expressly provided in this SaaS Agreement.

16.4   Nothing in this clause shall limit or exclude any liability for fraud.

17.   VARIATION

No variation of this SaaS Agreement shall be effective unless it is in writing and signed by the parties (or their authorised representatives).

18.   SEVERANCE

18.1   If any provision or part-provision of this SaaS Agreement is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision shall be deemed deleted. Any modification to or deletion of a provision or part-provision under this clause shall not affect the validity and enforceability of the rest of this SaaS Agreement.

18.2   If any provision or part-provision of this SaaS Agreement is invalid, illegal or unenforceable, the parties shall negotiate in good faith and with reasonable speed to amend such provision so that, as amended, it is legal, valid and enforceable, and, to the greatest extent possible, achieves the intended commercial result of the original provision.

19.   COUNTERPARTS

This SaaS Agreement may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all the counterparts shall together constitute the one SaaS Agreement.

20.   THIRD PARTY RIGHTS

A person who is not a party to this SaaS Agreement shall not have any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this SaaS Agreement, but this does not affect any right or remedy of a third party which exists, or is available, apart from that Act.

21. **NO PARTNERSHIP OR AGENCY**

21.1 Nothing in this SaaS Agreement is intended to, or shall be deemed to, establish any partnership or joint venture between any of the parties, constitute any party the agent of another party, or authorise any party to make or enter into any commitments for or on behalf of any other party.

21.2 Each party confirms it is acting on its own behalf and not for the benefit of any other person.

22. **FORCE MAJEURE**

22.1 Neither party shall be in breach of this SaaS Agreement nor liable for delay in performing, or failure to perform, any of its obligations under this SaaS Agreement if such delay or failure result from events, circumstances or causes beyond its reasonable control. In such circumstances the time for performance shall be extended by a period equivalent to the period during which performance of the obligation has been delayed or failed to be performed or the affected party shall be entitled to a reasonable extension of the time for performing such obligations. If the period of delay or non-performance continues for 4 weeks, the party not affected may terminate this SaaS Agreement by giving 14 days' written notice to the affected party.

23. **NOTICES**

23.1 Any notice given to a party under or in connection with this contract shall be in writing and shall be delivered by hand or by pre-paid first-class post or other next working day delivery service at its registered office (if a company) or its principal place of business (in any other case).

23.2 Any notice shall be deemed to have been received:

(a) if delivered by hand, on signature of a delivery receipt or at the time the notice is left at the proper address;

(b) if sent by pre-paid first-class post or other next working day delivery service, at 9.00 am on the second Business Day after posting or at the time recorded by the delivery service.

23.3 This clause does not apply to the service of any proceedings or other documents in any legal action or, where applicable, any arbitration or other method of dispute resolution. For the purposes of this clause, "writing" shall not include e-mail.

24. GOVERNING LAW AND JURISDICTION

24.1   This SaaS Agreement and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with the law of England and Wales.

24.2   The parties irrevocably agree that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with this SaaS Agreement or its subject matter or formation (including non-contractual disputes or claims).

This SaaS Agreement and Annexes have been entered into on the date stated at the beginning of it.

Signed by (print name):   ....

Title: ....

Signature: …………………………

Date: …………………………

for and on behalf of FISCAL

Signed by (print name):   ....

Title: ....

Signature: …………………………

Date: …………………………

for and on behalf of The Customer

Annex A   Subscription to use Software Service

Fees Table	Price
< >-year Subscription to use **NXG Forensics®** Up to <*00,000> transactions processed p.a. (invoices, credit notes, reversals) **<*> Full User Licences, 1 Business Unit**	**£ **,******
<*00,000> Additional historical transactions for Transactions module	**£*,*****
Fast Start Programme (Implementation) Dedicated Project Manager Project Planning, site set-up and data implementation Access to online learning and help materials 6 Remote learning sessions	**£*,*****
< > Days Training	**£*,*****
< > User Licences	**£*,*****
< >Extra Business Unit	**£*,*****
Specialised Services: Consultancy < > days	**£*,*****
Specialised Services: Accelerated Forensics Analysis Programme (5 days)	**£*,*****
Specialised Services: Transformation Program (10 days)	**£*,*****
Premier Success Plan (Online Learning, Maintenance & Support) Product Support (phone/email) 08:30–17:30 UK time Product Releases and Maintenance	**£*,*****
TOTAL	**£**,******

Prices are exclusive VAT and other applicable taxes or duties.

Payment terms: Payment in full 15 days from date of invoice.

Annex B– GDPR

This Annex B contains the obligations of both FISCAL and the Customer in relation to GDPR.

This Annex B contains terms which are designed to ensure that activities carried out by FISCAL as Data Processor, on behalf of the Customer, meet all the requirements of relevant and applicable data protection laws.

<u>**AGREED TERMS**</u>

Data Protection Laws: means the

  (i) General Data Protection Regulation (EU) 2016/679;
  (ii) Law Enforcement Directive (Directive (EU) 2016/680;
  (iii) Data Protection Act 2018 to the extent that it relates to processing of Personal Data and privacy;

and any national implementing laws, regulations and secondary legislation, as amended or updated from time to time in the UK.

Data Subjects, Data Protection Impact Assessments, Personal Data, process/processing, Supervisory Authority, Controller, Processor, Binding Corporate Rules and Special Category Data (or any of the equivalent terms): have the meaning set forth under the Data Protection Laws.

Duration: means the Term of the SaaS Agreement.

EU Model Clauses: means the standard contractual clauses annexed to the EU Commission Decision 2010/87/EU of 5 February 2010 for the Transfer of Personal Data to Processors established in Third Countries under the Directive 95/46/EC, or any successor standard contractual clauses that may be adopted pursuant to an EU Commission decision.

Purpose: means the provision of the Services by FISCAL to the Customer in accordance with the terms of the SaaS Agreement.

Sub-Processor: means a third-party subcontractor, engaged by FISCAL which may process Personal Data as set forth in clause 3 of this Annex B.

1. **DATA PROCESSING**

  1.1. Both parties shall, at all times, comply with all applicable requirements of the Data Protection Laws. This clause is in addition to, and does not relieve, remove or replace, a party's obligations under the Data Protection Laws. A breach of this Annex B will be considered a material breach under the SaaS Agreement.

  1.2. For the purposes of this Annex B, FISCAL is the Processor and the Customer is the Controller in accordance with the Data Protection Laws.

  1.3. Each Party shall bear its own costs in relation to compliance with Data Protection Laws (with the exception that FISCAL reserves the right to charge the Customer for

reasonably and properly incurred costs (such costs to be agreed by FISCAL and the Customer in writing in advance, both parties acting reasonably) incurred by FISCAL in relation to any audits required by the Customer in accordance with clause 7.

1.4. FISCAL shall only process Personal Data for the Duration unless otherwise expressly provided, in which case the processing shall only last as long as necessary under the Data Protection Laws and only to the extent necessary for the Purpose.

1.5. The subject matter of the processing of Personal Data is set out in the SaaS Agreement and the nature and purpose of the processing of Personal Data is the Purpose.

1.6. FISCAL as Processor may carry out processing activities such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction of data (whether or not by automated means) in accordance with the purposes set out in the SaaS Agreement.

1.7. The Data Subjects whose Personal Data FISCAL may process for the Purpose may include:

(i)   suppliers or prospective suppliers;

(ii)   employees or prospective employees; or

(iii) other entities (including temporary employees, contractors and sub-contractors)

of the Customer as applicable.

1.8. The types of Personal Data which FISCAL may process (only to the extent necessary to carry out the Purpose) of those Data Subjects are:

(i)   personal contact information (including names, addresses, email addresses, mobile and telephone numbers);

(ii)   employment details (including employee name, employee ID, system login IDs, bank details);

(iii) business contact details;

(iv)   financial details; and

(v)   other types of Personal Data which the Customer expressly informs FISCAL that FISCAL may process in order to fulfil the Purpose.

1.9. No Special Category of Personal Data will be processed by FISCAL and the Customer warrants to FISCAL that it shall not provide Special Category Data to FISCAL at any time.

2. DATA PROCESSOR OBLIGATIONS

2.1   FISCAL shall, in relation to any Personal Data processed in connection with the provision of the Services under the SaaS Agreement:

(a) process that Personal Data only on written instructions from the Customer unless FISCAL is required by the laws of any member of the European Union or by the laws of the European Union applicable to FISCAL to process Personal Data ("Applicable Data Laws");

(b) where FISCAL is relying on laws of a member of the European Union or European Union law as the basis for processing Personal Data under sub-clause (a) above, FISCAL shall promptly notify the Customer of this before performing the processing required by the Applicable Data Laws unless those Applicable Data Laws (or other applicable laws) prohibit FISCAL from notifying the Customer; and

(c) ensure that all personnel who have access to and/or process Personal Data are obliged to keep the Personal Data confidential. Only personnel of FISCAL who are necessarily required to have access to the Personal Data for the Purpose shall have access to the Personal Data.

2.2 FISCAL shall ensure that it has in place appropriate technical and organisational measures to protect against unauthorised or unlawful processing of Personal Data and against accidental loss or destruction of, or damage to, Personal Data, appropriate to the harm that might result from the unauthorised or unlawful processing or accidental loss, destruction or damage and the nature of the data to be protected, having regard to the state of technological development and the cost of implementing any measures (those measures may include, where appropriate, pseudonymising and encrypting Personal Data, ensuring confidentiality, integrity, availability and resilience of its systems and services, ensuring that availability of and access to Personal Data can be restored in a timely manner after an incident, and regularly assessing and evaluating the effectiveness of the technical and organisational measures adopted by it).

3. SUB-PROCESSORS

3.1 The Customer agrees to FISCAL appointing Sub-Processors (including, without limitation, courier, customer service, fulfilment centre and IT services) in relation to the Purpose only provided that:

(a) FISCAL confirms that it has entered or (as the case may be) will enter with a Sub-Processor into a written data processor agreement incorporating terms which are substantially similar to those set out in this Annex B;

(b) FISCAL shall make available to the Customer a current list of Sub-Processors used by FISCAL in connection with the Purpose (including the identities of those Sub-Processors) and will from time to time inform the Customer of any proposed new Sub-Processor and provide the Customer with full details of the processing to be undertaken by that new Sub-Processor;

(c) if at any time the Customer has reasonable grounds (based on non-compliance or a material risk of non-compliance with the Data Protection Laws) to object to any new Sub-Processor, FISCAL shall work with the Customer in good faith to make available a commercially reasonable change in the provision of the Services which avoids the use of that new Sub-Processor. Where such a change cannot be made within 90 days of the Customer notifying the same to FISCAL then, notwithstanding anything in the SaaS Agreement, the Customer may by written notice to FISCAL terminate the SaaS Agreement to the extent it relates to the Services which require the use of the new Sub-Processor. Any such termination pursuant to this clause will not affect the accrued rights and obligations of the parties prior to that termination.

4. PROCESSING PERSONAL DATA OUTSIDE OF THE EEA

4.1 FISCAL shall not transfer any Personal Data outside of the European Economic Area (EEA).

5. RIGHTS OF DATA SUBJECTS

5.1 In the event that a Data Subject contacts FISCAL directly with a request to access, amend, restrict, object to or delete information held about such Data Subject, FISCAL shall, at no cost, as soon as reasonably practicable:

(a) refer the Data Subject to the Customer;
(b) advise the Customer of such a request: and
(c) co-operate and assist the Customer with resolving such request to the extent this is in the reasonable control of FISCAL.

5.2 FISCAL shall assist the Customer in ensuring compliance with the Customer's obligations under the Data Protection Laws with respect to security, breach notifications, Data Protection Impact Assessments and any other required notifications or consultations with any Supervisory Authority or regulator.

6. PERSONAL DATA BREACH NOTIFICATION

6.1 If FISCAL becomes aware of or reasonably suspects that a Personal Data breach has occurred (including any serious disruptions in operations of any Services), FISCAL shall:

(a) notify the Customer as soon as reasonably practicable of FISCAL becoming aware of the breach;
(b) investigate the Personal Data breach and provide the Customer with sufficient information to allow the Customer to meet any obligations to report or inform Data Subjects of the Personal Data breach, including making available a suitably senior and appropriately qualified individual to discuss any concerns or questions the Customer may have; and
(c) co-operate with the Customer and take such reasonable commercial steps as are directed by the Customer to assist in the investigation, mitigation and remediation of such Personal Data breach and measures to prevent a recurrence.

6.2 FISCAL shall not make any public statement concerning the Personal Data breach without the prior written consent of the Customer.

7. RECORDS AND RIGHT TO AUDIT

7.1 FISCAL shall maintain complete and accurate records and information to demonstrate FISCAL's compliance with this Annex B and the Data Protection Laws, including a record of processing (where applicable), and allow for and contribute to audits by the Customer or the designated auditors of the Customer upon receiving prior reasonable notice in writing.

7.2 If FISCAL reasonably believes that any instruction given by the Customer pursuant to this clause 7 will infringe the Data Protection Laws or any other Applicable Data Laws, FISCAL will immediately inform the Customer of this in writing.

8. RETURN/DELETION OF PERSONAL DATA

8.1 FISCAL shall promptly and securely delete all Personal Data, whether manual or electronic (at no cost to the Customer):-

<div align="right">

(i)   within 4 weeks of the expiry of the SaaS Agreement (unless FISCAL receives written instructions from the Customer to the contrary), or

(ii)   upon an earlier written request from the Customer (and on receipt of such written request FISCAL shall delete Personal Data within one week).

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8.2   Clause 8.1 does not apply to the extent FISCAL is required by Applicable Data Laws to store the Personal Data.

9.   LIABILITY

9.1   FISCAL shall indemnify the Customer for any damage, cost or losses (including properly and reasonably incurred legal costs) incurred by the Customer in connection with any third party claim made or threatened against the Customer in connection with the loss, unauthorised disclosure or breach of the Data Protection Laws by FISCAL or any Sub-Processor in relation to any Personal Data shall in no circumstances exceed a sum equal to the amount of Fee paid by the Customer at the point of any claim. This indemnity shall not apply to the extent that FISCAL's act or omission was as a result of the express instruction of the Customer.

10.   CHANGES TO THIS ANNEX B

10.1   FISCAL may, at any time revise this Annex B, including by replacing it in whole or in part with any applicable processor to controller standard clauses or similar terms forming party of an applicable certification scheme, which revised Annex B shall apply when provided to the Customer.

10.2   The Parties agree to take account of any guidance issued by the Supervisory Authority as published from time to time.

Annex C Software Specification

NXG Forensics®
Product Specification

NXG Forensics® is forensic software that supports the P2P function, *reducing expenditure risk and driving process improvement* by analysing approved payment and supplier file data for exceptions prior to payment.

The software supports the following core functionality:

Identify Payment Transaction Risk

- Detect potential duplicate transactions prior to payment
- Detect transaction anomalies that may indicate fraud
- Detect historical transactions that may have been paid twice
- Detect transaction anomalies that may indicate productivity risk

Identify Supplier Risk

- Detect potential duplicate supplier records
- Detect suppliers that are introducing risk to your organisation
- Detect potentially fraudulent suppliers
- Detect suppliers that impact the productivity of your organisation

Manage and Resolve Risk

- Present exception transaction and related transactions with anomaly highlighting
- Delegate risk resolution to individual users to investigate
- Maintain traceability of activity involved in resolving the risk
- Allow categorisation of root cause of risk for subsequent process improvements

Oversight
- Provides visibility of company spend
- Provide insight into risk impact
- Provide insight into payment process effectiveness
- Provide insight into team effectiveness

The core functionality is presented to the user via a web browser user interface. The currently supported web browsers are the latest versions (and latest long term supported versions) of: Microsoft Edge and Internet Explorer, Google Chrome and Firefox.

The software is hosted in the cloud and presented as a SaaS service. Use of the service is subject to the prevailing FISCAL terms and conditions.

NXG Forensics provides an API for appropriate data to be injected into the service. The provision of the data to be processed is the sole responsibility of the customer. It is required that the data is extracted from the appropriate system(s) and in the correct format on a regular (recommended daily) basis and transmitted to the FISCAL service via a secure mechanism. Malfunctioning of the service caused by changes in the customer's data extraction process is

not the responsibility of FISCAL. FISCAL will advise on both format and transfer mechanism and can provide integration services at additional cost.

The volume of transactions that may be processed annually is subject to the contracted licensing terms.

FISCAL is committed to continuous improvement of the *NXG Forensics* software. Therefore, FISCAL reserves the right to enhance, modify, or deprecate specific features of the service, at its sole discretion, due to prevailing business conditions. This may include all aspects of the service including the core data processing, user interface and reporting features.

Annex D NXG Forensics® Support Services

1.   OVERVIEW

1.1   This Annex shall apply to all NXG Forensics® Support Services provided by FISCAL to the Customer expressly as an addendum to the Terms and Conditions for each Customer.

1.2   Support Services for FISCAL software comprise operational assistance and technical support provided by FISCAL, in its reasonable judgment, during the Term.

1.3   This Support Services Policy and Terms may be updated by FISCAL occasionally, at its sole discretion, however such updates will not result in a material reduction in the level of Support Services provided for the duration of the Term when such update is implemented and for the remaining Term of such contract provided Customer is otherwise compliant with contractual obligations to FISCAL.

1.4   Support Services will be delivered in a timely and professional manner by qualified support engineers familiar with the Software Service. Support Services include:

(a)   For all incidents, direct access to technical support by email or by telephone and the ability to open and manage support incidents via email or telephone.

SEVERITY 1 INCIDENTS MUST BE OPENED VIA TELEPHONE

(b)   Incidents opened via telephone or online chat (if and when online chat is available as part of the Software Service) shall be created as tickets in the system by FISCAL Support.

(c)   Access to support personnel via Telephone and Email during the Standard Support Hours.

(d)   Access to FISCAL knowledgebase (Minerva) for 24x7x365 online Self-Service Support (with FISCAL retaining the right for maintenance downtime (which will be outside normal business hours when possible).

(e)   Interactive remote diagnostic support allowing technical support engineers to troubleshoot an incident securely through a real-time Internet-based remote control feature.

2.   SERVICE LEVEL OBJECTIVES

2.1   FISCAL will use reasonable efforts to meet the service level objectives stated in the Service Level Objectives table below regarding remedial software support and will provide ongoing efforts to resolve Severity 1 support incidents.

2.2   Incidents may be submitted to FISCAL by email at anytime or by telephone during Standard Support Hours and shall be dealt with by FISCAL during the Standard Support Hours.

2.3   Due to the complexities of technical environments, the table represents an estimate of response times only and actual response and final resolution times may vary.

2.4   Severity Level Descriptions

    (a)   Severity 1 means the Software Service is unavailable, or a severe condition exists for which no Workaround is immediately available, such as

        (i)   a loss of Customer Data due to a security incident; or

        (ii)   a substantial portion of mission-critical operational data is at significant risk of loss or corruption; or

        (iii)   an incident in which the Software Service causes network or system failure, or that compromises data integrity, at the Customer site.

Severity 1 incidents must be submitted to FISCAL via telephone. In addition, elevation of any lower severity incident to Severity 1 must be requested via telephone. Such incidents will be opened as Severity 1 tickets by FISCAL.

    (b)   Severity 2 means a high-impact business condition. The Software Service may be accessible but substantial functionality is restricted or a Severity 1 incident is being managed via a Workaround.

    (c)   Severity 3 means a low-impact business condition with most Software Service functions still usable; however, some Workarounds may be required to provide service.

    (d)   Severity 4 means

        (i)   A minor problem or question that does not affect the software function

        (ii)   An error in software product Documentation that has no significant effect on operations; or

        (iii)   A suggestion for new features or software product enhancement.

Support Service Level Objectives		
Severity	Initial Response Time[1]	Solution Target
1	1 business hour	4 business hours
2	2 business hours	1 business day
3	4 business hours	3 business days

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[1] During Support Hours as defined in the SaaS Agreement from time to time, based on the time an incident is initially received by FISCAL via email or telephone and recorded as a ticket.

| 4 | 1 business day | Reasonable endeavours |

2.5 FISCAL shall Follow up via email and or telephone at least every 24 hours in the event of a Severity 1 incident until the incident is resolved. In the event of Severity 2 or Severity 3 incident FISCAL shall follow up via email and or telephone at least every 48 hours until Incident resolved. For a Severity 4 incident, FISCAL shall not be obligated to follow up by email and or telephone within a specified timeframe but may do so if FISCAL deems necessary. See clause 7 for Escalation rules.

3. PLATFORM SERVICE LEVEL OBJECTIVES

3.1 FISCAL will use reasonable efforts to meet the service level objectives stated below regarding availability of the SaaS Platform.

3.2 Software shall be available to the customer with a 99.9% uptime within Standard Support Hours.

3.3 Availability incidents caused by Customer failing to meet the responsibilities in clause 4 shall not be included in any availability calculation.

3.4 FISCAL shall maintain backup systems to facilitate disaster recovery only.

3.5 FISCAL shall not be required to use disaster recovery backups to facilitate data restores in the event of Customer error.

4. CUSTOMER RESPONSIBILITIES

4.1 The Customer shall be solely responsible for the selection and use of telecommunications, internet access, and any other systems and services required to connect to, access or otherwise use the Software Service, including, without limitation, computers, computer operating system and web browser (collectively, the "Equipment") and any charges associated therewith.

4.2 FISCAL shall have no liability with respect to Customer's or its Users' inability to access or use the Software Service resulting from the Equipment needed to connect to, access or otherwise use the Software.

4.3 To receive Support Services, Customer must provide a technical support incident request (a "ticket") in English that contains all information pertinent to the problem or incident, including but not limited to operating system/version, browser, a description of the problem or incident, and as available, log files and test cases.

4.4 The Customer must make available suitable technically competent staff to liaise with and respond to queries from FISCAL's staff and shall ensure that its personnel shall follow FISCAL's reasonable advice and be properly trained in the operation of the Software Service functionality and technically competent in the receipt of any Software Service, including any pre-qualifications or competence necessary to receive any training.

4.5 Customer must provide the name(s) and contact information, including email addresses and telephone numbers, for technical personnel familiar with the problem or incident and Customer's environment.

4.6 Customer agrees to continue to communicate with FISCAL to verify the existence of the problem and provide information about the conditions in which it could be duplicated.

4.7 To maintain an incident at Severity 1 status, FISCAL may require that Customer make a technical contact available to FISCAL during Standard Support Hours to provide further documentation and other information pertinent to the incident and perform resolution testing and other activities for FISCAL to provide continuous efforts in progressing the incident. If Customer cannot provide such a resource, FISCAL may reduce the severity level of the incident.

5. SUPPORT SERVICES LIMITATIONS

5.1 On-site maintenance and support activities are not within the scope of Support Services.

5.2 FISCAL will not be obligated to provide Support Services where issues arise from not using the Software Service as designed, lack of appropriate functionality training, or unsupported software/hardware to import data or access the Software Service. Any such service may be available on a fee-paying basis as determined by FISCAL.

5.3 FISCAL will not be responsible for any changes in Customer's hardware or operating environment that may be necessary because of a Workaround or Fix. Customer acknowledges that any changes Customer elects to make to Customer's operating environment may detrimentally affect perceived performance. FISCAL does not have to provide Support Services if Customer does not perform its responsibilities as stated.

5.4 Consulting Services are not provided as part of FISCAL Support. FISCAL Support does not include performing deployments, installations, data transfer, data manipulation or roll-outs or processing of any data on behalf of the Customer. Such services may be provided at FISCAL's sole discretion.

6.   END OF LIFE POLICY

6.1   FISCAL decides, at its sole discretion, when a FISCAL Software Service will be designated EOL and what the end of life date ("EOL Date") will be. At the EOL Date, the Service will be disabled and associated Support Services will cease.

6.2   FISCAL will use reasonable efforts to provide Customers with a minimum of thirty (30) days' notice prior to the EOL Date of a FISCAL Software Service. Notifications may include upgrade or migration path information.

6.3   As part of the EOL process, FISCAL may propose an alternative solution that provides similar, or sometimes enhanced, functionality.

7.   ESCALATION

7.1   In the unlikely event that service requests are not dealt with to the Customer's satisfaction, these escalation points are available within FISCAL:

      (a)   FISCAL Customer Support
            support@fiscaltec.com
            03458 677136

      (b)   Chief Operations Officer: Lesley Reeve

            lreeve@fiscaltec.com

            01344 988769

Schedule 1   Specification

NXG Forensics®
Product Specification

NXG Forensics® is forensic software that supports the P2P function, *reducing expenditure risk and driving process improvement* by analysing approved payment and supplier file data for exceptions prior to payment.

The software supports the following core functionality:

Identify Payment Transaction Risk

- Detect potential duplicate transactions prior to payment
- Detect transaction anomalies that may indicate fraud
- Detect historical transactions that may have been paid twice
- Detect transaction anomalies that may indicate productivity risk

Identify Supplier Risk

- Detect potential duplicate supplier records
- Detect suppliers that are introducing risk to your organisation
- Detect potentially fraudulent suppliers
- Detect suppliers that impact the productivity of your organisation

Manage and Resolve Risk

- Present exception transaction and related transactions with anomaly highlighting
- Delegate risk resolution to individual users to investigate
- Maintain traceability of activity involved in resolving the risk
- Allow categorisation of root cause of risk for subsequent process improvements

Oversight
- Provides visibility of company spend
- Provide insight into risk impact
- Provide insight into payment process effectiveness
- Provide insight into team effectiveness

The core functionality is presented to the user via a web browser user interface. The currently supported web browsers are the latest versions (and latest long term supported versions) of: Microsoft Edge and Internet Explorer, Google Chrome and Firefox.

The software is hosted in the cloud and presented as a SaaS service. Use of the service is subject to the prevailing FISCAL terms and conditions.

NXG Forensics provides an API for appropriate data to be injected into the service. The provision of the data to be processed is the sole responsibility of the customer. It is required that the data is extracted from the appropriate system(s) and in the correct format on a regular (recommended daily) basis and transmitted to the FISCAL service via a secure mechanism. Malfunctioning of the service caused by changes in the customer's data extraction process is

not the responsibility of FISCAL. FISCAL will advise on both format and transfer mechanism and can provide integration services at additional cost.

The volume of transactions that may be processed annually is subject to the contracted licensing terms.

FISCAL is committed to continuous improvement of the *NXG Forensics* software. Therefore, FISCAL reserves the right to enhance, modify, or deprecate specific features of the service, at its sole discretion, due to prevailing business conditions. This may include all aspects of the service including the core data processing, user interface and reporting features.

Schedule 2   List Prices

Schedule 3   Site

The site of the Hosting Provider is in the United Kingdom.

This Agreement and Schedules have been entered into on the date stated at the beginning of it.

Signed by
for and on behalf of   ....
FISCAL TECHNOLOGIES LTD   Director

Signed by   ....
for and on behalf of   Director
XXXXXXXXXXXXX