Wolters Kluwer

TERMS OF USE FOR CCH ONLINE CONTENT SERVICES

NOTICE: ACCESS OR USE OF THE CCH ONLINE CONTENT SERVICES IS SUBJECT TO YOUR ACCEPTANCE OF THESE TERMS OF USE. IF YOU DO NOT AGREE TO THESE TERMS OF USE, YOU ARE NOT PERMITTED TO ACCESS OR USE THE CCH ONLINE CONTENT SERVICES.

Effective: September 8, 2026

These Terms of Use govern access and use of the CCH online content services and the content, materials, titles, publications, information, software, applications, tools, features, API and Data (both as defined below) contained therein, or any parts thereof, and the results derived and outputs generated from the use thereof (collectively, the "Online Services").

You are only permitted access to the Online Services if you are, and only for so long as you are, an Authorized User (as defined below) pursuant to an agreement or order between CCH Incorporated or one of its affiliates or businesses (collectively, "CCH") and a customer entity, organization or individual ("Customer") (each such agreement or order, a "Customer Agreement"), and you shall be permitted access only to those Online Services expressly made available to you pursuant to the applicable Customer Agreement(s). These Terms of Use, together with the applicable Customer Agreement, constitute a legal agreement between you and CCH concerning your use of the Online Services and are referred to in these Terms of Use as this "Agreement".

By accessing, browsing and/or otherwise using the Online Services you acknowledge that you have read, understood and agreed to be bound by this Agreement, and you agree, in connection with your use of the Online Services (including the features and functions made available to you), to comply with all applicable laws and regulations. For purposes hereof, "you" or "your" shall include yourself, the applicable Customer and any entity on behalf of which you use the Online Services. If you do not agree to all of this Agreement, you may not access, browse and/or use the Online Services. The Online Services are protected by law, including, but not limited to, United States copyright law and international treaties.

This Agreement applies to your access to and use of the Online Services and does not alter in any way the terms and conditions of any other agreement you may have with CCH for other products, software, services or otherwise, unless otherwise agreed to in writing by CCH. The applicable Customer Agreement may also contain additional terms and restrictions to which you are subject. In the event that these Terms of Use conflict with an applicable Customer Agreement, the terms of such Customer Agreement will govern and take precedence. Any breach of these Terms of Use by you shall constitute a breach of the applicable Customer Agreement(s).

1. AUTHORIZED USE & RESTRICTIONS.

(a) Authorized Users. Unless otherwise stated in the applicable Customer Agreement or prohibited by applicable export control and/or economic sanctions laws and regulations, an "Authorized User" is an individual who is an employee, partner, member, student or a Permitted Contractor of Customer or any Affiliate of Customer. A "Permitted Contractor" is an individual independent contractor who works exclusively for Customer or an Affiliate of Customer. An "Affiliate" is any other entity that, directly or indirectly, is controlled by, controls, or is in common control with such entity. For purposes of this definition, "control" means the ability to direct the affairs of an entity through ownership of voting interest. You will not authorize access to any person or Affiliate or any in a manner that may breach any applicable export control or economic sanctions laws or regulations. Each Authorized User shall be assigned a User ID which must be deactivated if the individual is no longer an Authorized User. User IDs may not be shared with another individual or used to make the Online Services

available in, or accessible to, another application, plug-in or tool, including any AI Technology (as defined below). Customer is responsible for safeguarding access credentials and for all acts and omissions under its account. If Customer becomes aware of any lost or misused credentials or any attempted or unauthorized access to the Online Services, Customer promptly shall notify CCH at customer.service@wolterskluwer.com.

(b) Authorized Use. The Online Services may only be used by Authorized Users for Customer's internal research, reference and informational purposes, including in connection with providing professional services to Customer's clients in the ordinary course of business, subject to the restrictions set forth herein (collectively, the "Authorized Use"). Authorized Users may, in the ordinary course of their research and work and consistent with the Authorized Use: (i) on an infrequent and ad hoc basis, and through the functionality of the Online Services, download, print, store and/or share with other Authorized Users insubstantial amounts of select CCH Materials from the Online Services, and (ii) quote and excerpt insubstantial amounts of select CCH Materials from the Online Services in memoranda, briefs and similar work product, provided that all applicable conventions regarding copyright and source material attribution are complied with.

(c) Restrictions. Authorized Use excludes:

(i) except to the extent specifically permitted in the Authorized Use, copying, republishing, reselling or redistributing the Online Services or using the Online Services for commercial purposes or for the benefit of any third party, including as part of a data service, service bureau, outsourcing, managed service or other arrangement;

(ii) modifying, reverse engineering, decompiling and/or creating derivative works or compilations from the Online Services, or 'mirroring' the Online Services on another server;

(iii) accessing, copying or monitoring the Online Services through an agent or programmatic or automated methods, or facilitating such access, copying or monitoring;

(iv) extracting data or CCH Materials from, or creating an archive of, the Online Services;

(v) using the CCH Materials to train or fine tune, or facilitate the training or fine tuning of, artificial intelligence or machine learning algorithms (collectively, "AI Technology"), embedding or integrating AI Technology into the Online Services, or uploading or submitting, or facilitating the uploading or submission of, any CCH Materials into AI Technology;

(vi) removing or obscuring any copyright notices within the Online Services, or using the Online Services for any purpose or in any manner which violates any applicable law or infringes or misappropriates any intellectual property right of CCH or any other party;

(vii) using the Online Services in violation of applicable laws, including export control and economic sanctions laws;

(viii) attempting to defeat or circumvent any implemented controls designed to protect access to the Online Services or limit misuse of the CCH Materials; and

(ix) taking any action which interferes with the proper working of the Online Services or imposes an unreasonable or disproportionately large load on the Online Services or any infrastructure supporting the Online Services.

(d) Directive on Copyright in the Digital Single Market. Further, the Online Services may not be used for text and data mining (TDM) within the meaning of Directive (EU) 2019/790 of the European Parliament and of the Council of 17 April 2019 on copyright and related rights in the Digital Single Market and amending Directives 96/9/EC and 2001/29/EC, European Union (EU) and the laws and regulations implementing, replacing or supplementing these directives, when applicable (the "Directive", and collectively, the "Directive on Copyright in the Digital Single Market"). The foregoing shall be construed as a reservation made by CCH as an authorized entity within the meaning of Article 4(3) of the Directive.

(e) Additional Uses. If Customer wishes to use any of the Online Services in any manner not expressly permitted by this Agreement, including the use of the Online Services in connection with AI Technology, Customer may request written permission from CCH by giving to CCH a written description of the intended use and such other information as CCH may request. The granting of such additional permission(s) is at CCH's discretion and will require execution of a Customer Agreement and payment of additional fees. Such requests for additional use shall be sent to customerservice@wolterskluwer.com.

(f) CCH Review. CCH at its expense may audit and review Customer's use of the Online Services from time to time for compliance with terms of this Agreement, which review may include requiring completion of questionnaires and/or execution of certifications of compliance with this Agreement. Customer will cooperate with such reviews and provide such supporting information and other assistance as reasonably requested by CCH.

2. API & INTEGRATIONS. CCH may license or make available to Customer from time to time application programming interfaces which may include, without limitation, integrator keys, tools, sample code and other code, information and materials (collectively, "APIs") for the sole and limited purpose of Customer creating integrations consistent with Authorized Use to programmatically interact with the Online Services ("Integrations"). License of APIs are subject to execution of a separate Customer Agreement. The APIs are deemed part of the Online Services and are subject to the terms of this Agreement and the additional terms and restrictions of any applicable Customer Agreement. CCH is not obligated to provide any support in respect of the APIs or Integrations, including any updates to the APIs. Use of any Integrations with the Online Services is limited to periods during which Customer maintains an active subscription to the applicable Online Services, and use of the Online Services and CCH Materials accessible through the API is governed by these Terms of Use.

Customer will not develop any Integration that is not consistent with Authorized Use or could be subject to any "Viral Open Source License" and will not incorporate, link to or use any Viral Open Source Software in any manner in the Integration. "Viral Open Source Software" means software that is or is intended to be subject to any Viral Open Source License. "Viral Open Source License" means any license for software that is "open source" or "copyleft" as those terms are commonly understood in the software industry, including, without limitation, any software license that: (i) requires licensees to disclose or otherwise make available the source code for any software incorporating, linking to or otherwise using the licensed software or developed using such licensed software; (ii) is a version of the GNU General Public License or the GNU Lesser General Public License; or (iii) is a license designated by the Free Software Foundation as "GPLcompatible" (a list of which is currently set forth at http://www.gnu.org/licenses/license-list.html). Customer will promptly inform CCH of any unauthorized use or disclosure of integrator keys provided as part of any API. CCH has the right to disable any Integration from interacting with the Online Services if CCH has a reasonable apprehension that any

Integration may not be consistent with Authorized Use or may interfere with, degrade, or otherwise adversely affect any feature, functionality, or operation of the Online Services and or any related CCH system.

3. **DATA PROTECTION.** The functionality of the Online Services is not intended to be used to store, capture, or transmit Customer confidential or personally identifiable information and should not be used in that manner. In the course of using the Online Services, you may enter or provide us with queries, search terms, text, feedback and other information and data concerning your usage of the Online Services (collectively, "Data"). If and to the extent that such Data is obtained or stored by CCH in a form that enables CCH to identify it as attributable to you, CCH will: (a) keep the Data confidential using the same standard of care as its uses to protect its own confidential information but in no event less than reasonable care; and (b) limit access to the Data to its resources who have a need to know such information in connection with fulfilling their responsibilities to CCH and CCH will be responsible for any non-compliance committed by such resources. To the extent that CCH makes any Data publicly available, it will only do so on an aggregated basis from which it will not be possible to identify you as the source of such Data.

   If and to the extent that CCH processes personally identifiable information about you, the Wolters Kluwer Privacy & Cookie Policy applies. If and to the extent that CCH Processes Personal Data of Data Subjects (as such terms are defined in the Data Protection Annex) located in the European Economic Area and/or the United Kingdom in performing its obligations of this Agreement, the terms of the Data Protection Annex apply. CCH or its Affiliate(s) may, in its sole discretion and as permitted by applicable law, amend or replace the Wolters Kluwer Privacy & Cookie Policy and/or the Data Protection Annex any time without notice to you and you should review the terms that apply to this Agreement at regular intervals. CCH shall not be held in breach of any obligations that it may owe under this Agreement as a result of complying with the Wolters Kluwer Privacy & Cookie Policy and/or Data Protection Annex.

4. **REMOVAL OF CONTENT, REPLACEMENT OF PLATFORM AND CHANGES TO TERMS OF USE.** If CCH removes a publication (other than for purposes of updating content) from the Online Services that was accessible to you pursuant to a Customer Agreement, CCH will, at its option, substitute a reasonably equivalent publication in the Online Services or issue a credit against paid fees under the applicable Customer Agreement (determined in CCH's discretion), to reflect the removal of the publication and the period of time remaining in your then-current subscription. CCH reserves the right to replace or discontinue any electronic platform on which Online Services are made available. Any replacements will be made with a platform of comparable function. CCH will issue Customer a credit against paid fees under the applicable Customer Agreement to reflect the discontinuance of the platform and the period of time remaining in the subscription. CCH will endeavor to provide reasonable notice before any replacement or discontinuance of any electronic platform.

   CCH may revise this Agreement from time to time without notice by updating these Terms of Use and publishing them at this site; provided, however (and subject to the following paragraph), that any such revisions shall not be effective until and as of the next succeeding renewal of a Customer Agreement to which Customer is bound.

   If CCH's licensors however impose changes to the applicable license terms that result in the need for CCH to revise this Agreement or impose additional terms of use applicable to Material(s) accessible in the Online Services and licensed by CCH, CCH may revise these Terms of Use and publish the revised terms at this site; upon notice, which may be provided through the applicable electronic platform(s) where the content is published, such revised terms will apply to your use of the Online Services and the CCH Materials accessible herein, effective upon such notice.

5. **INTELLECTUAL PROPERTY RIGHTS.** CCH and/or its licensors retain all right, title and interest in and to the Online Services, and any and all updates thereto and modifications thereof. Customer receives only the limited license to access and use the Online Services as permitted by the Authorized Use. The Online Services and the CCH Materials therein are the copyrighted materials of CCH and/or its licensors, all rights reserved. Any unauthorized use of any Online Services may violate copyright laws, trademark laws, the laws of privacy and publicity and communications regulations and statutes.

   The trademarks, service marks, trade names, and logos, including, but not limited to, page headers, custom graphics, button icons, and scripts (collectively, the "Trademarks") used and displayed on the Online Services are registered and unregistered trademarks, service marks and/or trade dress of CCH or its affiliates or licensors, and Customer may not copy, imitate or use the Trademarks, in whole or in part, for any purpose. No license or other right to use any Trademark used or displayed on the Online Services is granted to Customer.

6. **TERM AND TERMINATION.** These Terms of Use are effective at all times that you have access to the Online Services. The term of your access is set forth in the applicable Customer Agreement. If the term of your access has expired then you shall discontinue your use of the Online Services. Your access to the Online Services, as well as the applicable Customer Agreement, will terminate automatically without any prior notice from CCH upon expiration of the term of your Customer Agreement or if you violate any of the Authorized Use provisions of this Agreement. Your access to the Online Services, as well as the applicable Customer Agreement, may be terminated by CCH upon prior written notice if you fail to materially comply with any other provision of this Agreement and fail to remedy such failure within thirty (30) of the date of such written notice. Upon termination, you will no longer be permitted access to any Online Services and your access mechanisms will be deactivated. Termination will not affect CCH's entitlement to any sums due related to the Online Services, and you will not be entitled to any refund of any portion of the fees paid except as set forth herein.

7. **USER RESPONSIBILITY; PROFESSIONAL ADVICE.** CUSTOMER ASSUMES ALL RESPONSIBILITIES AND OBLIGATIONS WITH RESPECT TO THE SELECTION OF THE PARTICULAR ONLINE SERVICES TO ACHIEVE YOUR INTENDED RESULTS. YOU ASSUME ALL RESPONSIBILITIES AND OBLIGATIONS WITH RESPECT TO ANY DECISIONS OR ADVICE MADE OR GIVEN AS A RESULT OF THE USE OR APPLICATION OF YOUR SELECTED ONLINE SERVICES OR ANY CONTENT OR OUTPUT RETRIEVED THEREFROM, INCLUDING THOSE TO ANY THIRD PARTY, FOR THE CONTENT, ACCURACY, AND REVIEW OF SUCH RESULTS. CCH AND ITS LICENSORS ARE NOT ENGAGED IN RENDERING LEGAL, ACCOUNTING, TAX OR OTHER PROFESSIONAL ADVICE OR SERVICES. IF LEGAL, ACCOUNTING, TAX OR OTHER EXPERT ASSISTANCE IS REQUIRED, THE SERVICES OF A COMPETENT PROFESSIONAL SHOULD BE SOUGHT.

8. **INDEMNIFICATION.** Except to the extent prohibited by applicable law, Customer agrees to defend, indemnify and hold harmless CCH, its licensors, and any of their respective officers, directors, employees, subcontractors, agents, successors, assigns, affiliates or subsidiaries, from and against any and all claims, causes of action, lawsuits, proceedings, losses, damages, costs and expenses (including reasonable legal and accounting fees) arising or resulting from: (i) performance of services for your clients; (ii) unauthorized use of the Online Services; or (iii) your input, upload or posting of any Data or content to any Online Service. CCH reserves the right, at its discretion, to assume or participate in the investigation, settlement and defense of any action or claim to which it is entitled to indemnification. No claim shall be settled without CCH's prior written consent unless such settlement includes a complete release of CCH from all liability and does not contain or contemplate any payment by, or injunctive or other equitable relief binding upon, CCH.

9. **WARRANTY DISCLAIMER.** THE ONLINE SERVICES ARE PROVIDED "AS IS," "WITH ALL FAULTS" AND WITHOUT ANY WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED. CCH AND ITS LICENSORS DISCLAIM ALL WARRANTIES WITH RESPECT TO THE ONLINE SERVICES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE

WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, TITLE, MERCHANTABILITY OF COMPUTER PROGRAMS, DATA ACCURACY, SYSTEM INTEGRATION, INFORMATIONAL CONTENT, ACCURACY, RELIABILITY, CURRENTNESS, OR COMPLETENESS.

Links to third-party websites on the Online Services are provided solely as a convenience to you and CCH does not endorse or make any representations about third-party websites or any information, software or other products or materials found there. Use of such third-party website is at Customer's own risk and CCH is not responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by, or in connection with, the use of or reliance on any such third-party websites.

CCH AND ITS LICENSORS DO NOT WARRANT OR MAKE ANY REPRESENTATIONS REGARDING THE OPERATION OF THE ONLINE SERVICES, THE USE, VALIDITY, ACCURACY OR RELIABILITY OF, OR THE RESULTS OF THE USE OF THE ONLINE SERVICES OR ANY OTHER WEBSITE LINKED TO THE ONLINE SERVICES. THE ONLINE SERVICES MAY BE OUT OF DATE, INCOMPLETE, OR OTHERWISE INACCURATE AND CCH MAKES NO COMMITMENT TO UPDATE THE ONLINE SERVICES. THE ONLINE SERVICES MAY BE USED TO ACCESS AND TRANSFER INFORMATION OVER THE INTERNET; YOU ACKNOWLEDGE THAT CCH AND ITS VENDORS AND LICENSORS DO NOT OPERATE OR CONTROL THE INTERNET. CCH DOES NOT WARRANT THAT THE FILES AVAILABLE FOR DOWNLOADING FROM THE ONLINE SERVICES OR THROUGH THE API, IF ANY, WILL BE FREE FROM INFECTION, VIRUSES, WORMS, TROJAN HORSES, OR OTHER CODE THAT MANIFEST CONTAMINATING OR DESTRUCTIVE PROPERTIES. CCH DOES NOT WARRANT THAT THE ONLINE SERVICES WILL BE UNINTERRUPTED OR ERROR-FREE OR THAT ANY DEFECTS IN THE ONLINE SERVICES WILL BE CORRECTED.

OUTPUTS GENERATED THROUGH AI-ENABLED FEATURES ARE NOT TESTED, REVIEWED OR VERIFIED BY CCH OR ENDORSED OR GUARANTEED TO BE CURRENT, ACCURATE OR COMPLETE. CUSTOMER SHOULD INDEPENDENTLY REVIEW AND VERIFY ALL OUTPUTS AS TO APPROPRIATENESS FOR ANY OR ALL CUSTOMER USE CASES OR APPLICATIONS AND AUTHORIZED USE.

10. **LIMITATION OF LIABILITY.** IN NO EVENT WILL CCH AND ITS LICENSORS, OR ANY OF THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SUBCONTRACTORS, AGENTS, SUCCESSORS, ASSIGNS, AFFILIATES OR SUBSIDIARIES (COLLECTIVELY, THE "COVERED PARTIES"), BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES, DAMAGES RESULTING FROM LOST PROFITS, LOST DATA OR BUSINESS INTERRUPTION ARISING OUT OF RELATING TO THE USE OR INABILITY TO USE THE ONLINE SERVICES, ANY WEBSITES LINKED TO THE ONLINE SERVICES, THE CONTENT, MATERIALS, OUTPUT, SOFTWARE OR OTHER INFORMATION CONTAINED IN ANY OR ALL SUCH ONLINE SERVICES, REGARDLESS OF THE FORM OF ACTION, WHETHER BASED IN CONTRACT, TORT (INCLUDING BUT NOT LIMITED TO, NEGLIGENCE) OR ANY OTHER LEGAL THEORY AND WHETHER OR NOT ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. SOME STATES DO NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES, SO THE ABOVE LIMITATION OR EXCLUSION MAY NOT APPLY TO YOU.

WHILE YOUR USE OF THE ONLINE SERVICES IS AT YOUR OWN RISK, IF ANY COVERED PARTY SHOULD HAVE ANY LIABILITY FOR ANY LOSS, HARM OR DAMAGE ARISING OUT OF OR RELATING TO THIS AGREEMENT OR YOUR USE OF THE ONLINE SERVICES, THE TOTAL AGGREGATE LIABILITY OF THE COVERED PARTIES FOR ANY AND ALL CLAIMS SHALL NOT EXCEED THE AMOUNT OF FEES PAID TO CCH BY YOU OR THE APPLICABLE CUSTOMER PURSUANT TO THE APPLICABLE CUSTOMER AGREEMENT IN THE SIX MONTHS PRECEDING THE CLAIM. YOU ACKNOWLEDGE THAT, ABSENT YOUR AGREEMENT TO THIS LIMITATION, CCH AND ITS LICENSORS WOULD NOT PROVIDE THE ONLINE SERVICES OR THE MATERIALS ACCESSIBLE HEREIN.

11. **GOVERNMENT RESTRICTED RIGHTS.** If the Customer is a U.S. government organization, then the materials on the Online Services are provided to U.S. government users with "RESTRICTED RIGHTS." Use, duplication, or disclosure by the government is subject to restrictions as set forth in applicable laws and regulations and in the Customer Agreement. Use of the materials by the government constitutes acknowledgment of CCH's or other owner's proprietary rights in them.

12. **FEES.** Applicable fees for the Online Services are set forth in the applicable Customer Agreement and are based on the maximum number of Authorized Users, calls and/or tokens, as applicable and as set forth in the applicable Customer Agreement. Fees are nonrefundable except as set forth in this Agreement and there will not be any rollover for unused calls or tokens. Fees, applicable taxes and credit card processing fees, if any and as disclosed, are payable within thirty (30) days of invoice unless otherwise stated in the applicable Customer Agreement. If Customer is a U.S. government organization or other tax-exempt entity, Customer must submit a valid Certificate of Exemption or Resale Certificate to the CCH upon or prior to the execution of the applicable Customer Agreement in order to make tax-exempt purchases.

13. **MISCELLANEOUS.** If any provision(s) of this Agreement is held by a court of competent jurisdiction to be contrary to law, then such provision(s) shall be construed, as nearly as possible, to reflect the intentions of the parties with the other provisions remaining in full force and effect. CCH's failure to exercise or enforce any right or provision of this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by CCH in writing. The provisions of this Agreement shall operate for the benefit of, and may be enforced by, any person that has licensed to CCH any of the materials in the Online Services. This Agreement may be assigned in whole or in part by CCH at any time. This Agreement may not be assigned in any manner by you without the express, prior written permission of CCH.

    Performance of CCH hereunder is subject to interruption and delay due to causes beyond its reasonable control such as acts of God, acts of any government, war or other hostilities, the elements, fire, explosion, power failure, acts or omissions of carriers, transmitters, or providers of telecommunications or Internet services, industrial or labor dispute, inability to obtain supplies and the like, or breakdown of equipment or any other causes beyond CCH's control.

    This Agreement and any disputes arising out of or related to this Agreement are governed by, and shall be governed by and enforced in accordance with, the laws of the State of New York, without regard to any law or statutory provision which would require or permit the application of another jurisdiction's substantive law. The parties agree that the United Nations Convention on Contracts for the International Sale of Goods shall not apply to this Agreement. You irrevocably and unconditionally: (i) consent to submit to the exclusive jurisdiction of the state and federal courts in the State of New York (the "**New York Courts**") for any litigation or dispute arising out of or relating to this Agreement; (ii) agree not to commence any litigation arising out of or relating to this Agreement except in the New York Courts; (iii) agree not to plead or claim that such litigation brought therein has been brought in an inconvenient forum; and (iv) agree the New York Courts represent the exclusive jurisdiction for all disputes relating to this Agreement. Notwithstanding the foregoing: (a) in the event that the applicable Customer Agreement specifies that a different state's or country's law shall govern such agreement, such state's or country's law shall be deemed to govern this Agreement and each party consents to the exclusive jurisdiction and venue of the courts of such state or country; (b) if Customer is a U.S. city, county or state government entity, the laws of your state shall govern this Agreement and each party consents to the exclusive jurisdiction and venue of the courts of such state for any litigation or dispute arising out of or relating to this Agreement; and (c) if Customer is a U.S. government entity, U.S. federal law will govern this Agreement (except that, to the extent permitted by U.S. federal law, the laws of the State of New York will apply in the absence of applicable U.S. federal law) and each party consents to the exclusive jurisdiction and venue of the

federal courts located in New York County, New York for any litigation or dispute arising out of or relating to this Agreement. EACH PARTY, TO THE EXTENT PERMITTED BY APPLICABLE LAW, KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO A TRIAL BY JURY IN ANY ACTION OR LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS AGREEMENT AND THE TRANSACTIONS IT CONTEMPLATES.

DATA PROTECTION ANNEX

Effective: July 15, 2022

In accordance with the "Data Protection" section of the Agreement from which this Annex is linked, this Data Protection Annex (**"Annex"**) applies to and is incorporated into the Agreement to the extent that CCH Processes any Personal Data about Data Subjects located in the EEA or the UK when performing its obligations under the Agreement.

1. Definitions. Capitalized terms used but not defined in this Annex will have the same meanings as set forth in the Agreement. In this Annex, the following terms shall have the meanings set out below and cognate terms shall be construed accordingly:

"**Agreement**"	means the Terms of Use for CCH Online Content Services together with the applicable Customer Agreement agreed to between CCH Incorporated and the Customer and from which this Annex is linked;
"**CCH Personal Data**"	means any and all Personal Data about you and Data Subjects working for you that is obtained by CCH as part of the administration and performance of its obligations under the Agreement, including without limitation, Your Personal Data;
"**Data Protection Laws**"	means the EU GDPR and the UK GDPR and laws implementing, replacing or supplementing these laws when applicable;
"**EEA**"	means the European Economic Area;
"**EU**"	means the European Union;
"**EU GDPR**"	means the EU General Data Protection Regulation 2016/679 and any applicable national laws made under it;
"**Restricted Transfer**"	means a transfer of Your Personal Data from CCH and/or to a subprocessor where such transfer would be prohibited by Data Protection Laws in the absence of appropriate safeguards required for such transfers under Data Protection Laws.
"**Retained EU Law**"	means as defined in the European Union (Withdrawal) Act 2018;
"**UK**"	Means the United Kingdom;
"**UK GDPR**"	means the UK Data Protection Act 2018 ("DPA 18") and the EU GDPR as it forms part of Retained EU Law and includes all subordinate legislation and relevant regulations;
"**Your Personal Data**"	means any Personal Data about Data Subjects located in the EEA or UK that is Processed by CCH as part of the use of the

Online Services under the Agreement and is provided to CCH by you when you use the Online Services.

The terms, "Commission", "Controller", "Data Subject", "Member State", "Personal Data", "Personal Data Breach", "Processing", "Processor" and "Supervisory Authority" shall have the meanings ascribed to them in applicable Data Protection Laws, and their cognate terms shall be construed accordingly.

Where there is a reference to a specific article or provision of the EU GDPR such reference shall be taken to include (and extend to) any equivalent provision or obligation set out in the UK GDPR as applicable.

The word "include" shall be construed to mean include without limitation, and cognate terms shall be construed accordingly.

2. ROLES AND SCOPE.

2.1 Your Personal Data. For the purposes of this Annex, to the extent the Online Services are used to Process Your Personal Data, CCH is a separate Controller of Your Personal Data Processed by it.

2.2 CCH Personal Data. For the purposes of this Annex, CCH is a separate Controller of CCH Personal Data Processed by it.

2.3 International Transfers. You acknowledge that CCH is located in the United States of America and that CCH may process CCH Personal Data, including Your Personal Data, at a destination outside the EEA or UK and that such CCH Personal Data and Your Personal Data may be processed by CCH personnel or a Processor of CCH operating outside the EEA or UK in countries that the European Commission (or in relation to the UK, the UK Government) has not yet decided offer adequate data protection in accordance with Data Protection Law ("Third Countries"). You further acknowledge and agree that:

(a) If the processing (including storage) of Your Personal Data involves a Restricted Transfer from the EEA and/or Switzerland to a jurisdiction outside of the EEA or Switzerland, as applicable, the parties agree that such transfer(s) will be carried out in accordance with and subject to the standard contractual clauses for the transfer of personal data to third countries pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council annexed to the European Commission Implementing Decision (EU) 2021/914 of 4 June 2021 ("EU SCCs"). Where You are acting as a controller of Your Personal Data, the parties agree to comply with Module 1 of the EU SCCs set forth in the Appendix 3 to this Annex. To the extent there is any conflict between this Annex and the EU SCCs, the terms of the EU SCCs will prevail.

(b) If the processing (including storage) of Your Personal Data involves a Restricted Transfer from the UK, the parties agree that such transfer(s) will be carried out in accordance with and subject to

the International Data Transfer Agreement A1.0 issued by the ICO and laid before Parliament in accordance with s119A of the Data Protection Act 2018 on 2 February 2022 ("UK IDTA") as set out in Appendix 4. To the extent there is any conflict between this Addendum and the UK IDTA, the terms of the UK IDTA will prevail.

2.4 Assistance. You agree that you shall provide all information and documents reasonably requested of you by CCH or CCH's representative(s) to allow CCH to satisfy its obligations under this Annex and Data Protection Laws relating to Your Personal Data and CCH Personal Data.

3. PROCESSING OF YOUR PERSONAL DATA

3.1 Your responsibilities. You shall have sole responsibility for ensuring Your Personal Data is Processed in accordance with the applicable Data Protection Laws, including:

(a) ensuring that Your Personal Data is Processed lawfully, fairly and in a transparent manner in relation to the Data Subjects, including by ensuring that all necessary fair processing information has been provided in writing to, and all necessary consents obtained from, the Data Subjects in relation to the Processing of such Personal Data by the parties and by third parties on their behalf.

(b) ensuring that Your Personal Data is collected for specified, explicit and legitimate purposes based on a legal grounds for Processing as may be required from time to time by applicable Data Protection Laws and not further processed in a manner that is incompatible with those purposes.

3.2 CCH's responsibilities.

(a) CCH shall in determining the extent to which Your Personal Data is required in relation to the purposes for which Your Personal Data is to be Processed by CCH, only request Your Personal Data that is relevant, adequate and not excessive in accordance with Data Protection Laws. CCH shall have sole responsibility for using reasonable efforts to ensure that Your Personal Data, at the time it is first made available to you through the Online Services, accurately reflects the data that you provided to CCH. At all times thereafter, you shall be solely responsible for ensuring that Your Personal Data remains accurate and up-to-date in accordance with Data Protection Laws.

(b) CCH shall maintain the security practices and policies for the protection of Your Personal Data as set forth in Appendix 2. You warrant that You have assessed the security measures set out in Appendix 2 and has determined that they satisfy the requirements of Data Protection Laws in respect of CCH's processing of Your Personal Data.

(c) As required under Data Protection Laws, CCH shall inform You without undue delay after it becomes aware of any Personal Data Breach of Your Personal Data that was in its possession or control, providing a description of the nature of the breach and the information referred to in Article 33(b)-(d) of the EU GDPR as soon as it becomes available. In addition, each party shall consult in good faith with the other and provide the other with assistance, information and cooperation in the investigation,

notification, mitigation and remediation of each such Personal Data Breach. While CCH may take any information provided by you into account, only CCH shall determine the content of any related public statements and any required notices to the affected Data Subjects and/or the relevant Supervisory Authorities in connection with a Personal Data Breach involving Your Personal Data in its possession.

3.3 Each party's responsibilities. Each party shall:

(a) ensure that Your Personal Data that is in its possession or control is kept for no longer than is necessary for the purposes for which Your Personal Data are processed in accordance with Data Protection Laws.

(b) in relation to Your Personal Data that is in its possession or control, be responsible for ensuring that Your Personal Data is Processed in a manner designed to ensure appropriate security of Your Personal Data including protection against Personal Data Breaches as required by Data Protection Laws.

Except to the extent that this Section 3 (Processing of Your Personal Data) allocates responsibility for compliance with particular provisions of Data Protection Laws to a particular party, each party shall comply with its respective obligations under Data Protection Laws in relation to Your Personal Data.

4. PROCESSING OF CCH PERSONAL DATA

4.1 Use of CCH Personal Data. CCH may process CCH Personal Data for the following purposes:

(a) perform under and manage and make decisions about the Agreement and any matters (such as making the Online Services available to Customer's users, customer support, invoicing and fee arrangements) arising in connection with the Agreement;

(b) communicate with you and the Data Subjects that work for you in relation to matters arising under or in connection with the Agreement and in connection with services and products that CCH may offer from time to time;

(c) comply with regulatory and legal obligations to which CCH is subject;

(d) establish, exercise and defend legal rights and claims;

(e) manage customer relationships;

(f) manage risk, perform quality reviews and manage security and operations;

(g) record, monitor, assess and analyze the use of the Online Services, and improve the content and the functionality of the Online Services,

(h) market, advertise and send reports to you or Customer;

(i) compile statistical and other information related to the performance, operation and use of the Online Services, including for the purposes of sending reports to you or Customer, and

(j) CCH's internal financial accounting, information technology and other administrative support services,

(collectively, "**Processing Purposes**"). You will ensure that there is no prohibition or restriction in relation to CCH's use thereof that would prevent or restrict CCH from Processing the CCH Personal Data for the Processing Purposes. You shall also ensure that all consents have been obtained and all notices have been issued, as necessary under the Data Protection Laws, to enable the CCH Personal Data to be disclosed to and used by CCH for the Processing Purposes as a separate Controller.

4.2 Additional Information Regarding Processing. Appendix 1 to this Annex sets out certain information regarding the processing of CCH Personal Data. The parties may amend Appendix 1 from time to time as the parties may reasonably consider necessary. Nothing in Appendix 1 (including as amended pursuant to this Section 4.1) confers any right or imposes any obligation on any party to this Annex.

5. GENERAL TERMS.

5.1 Governing law and Jurisdiction. Except to the extent set out otherwise in the Appendix 3 and Appendix 4, and as necessary to comply with Data Protection Laws, the parties to this Annex hereby submit to the choice of jurisdiction stipulated in the Agreement with respect to any disputes or claims howsoever arising under this Annex, including disputes regarding its existence, validity or termination or the consequences of its nullity and this Annex and all non-contractual or other obligations arising out of or in connection with it are governed by the laws of the country or territory stipulated for this purpose in the Agreement.

5.2 Severance; Order of Precedence. Should any provision of this Annex be invalid or unenforceable, then the remainder of this Annex shall remain valid and in force. The invalid or unenforceable provision shall be either (i) amended as necessary to ensure its validity and enforceability, while preserving the parties' intentions as closely as possible or, if this is not possible, (ii) construed in a manner as if the

invalid or unenforceable part had never been contained therein. In the event of a conflict or discrepancy between (a) this Annex and any term of the Agreement, this Annex shall take precedence with respect to such conflict, (b) the EU SCCs and the provisions of this Annex, the EU SCCs shall prevail, and (c) this Annex and the UK IDTA, the UK IDTA shall prevail.

Appendix 1 to Data Protection Annex

DETAILS OF PROCESSING OF PERSONAL INFORMATION

Categories of data subjects whose personal data is transferred

Customer's users of the Online Services, including Customer's professional resources (such as lawyers or accountants) which may include Customer's employees, independent contractors and partners, performing research tasks on behalf of Customer.

Categories of personal data transferred

First and last names of natural persons

Business contact information, such as email addresses and telephone numbers

Login name and password

Usage data and search terms

Sensitive data transferred (if applicable) and applied restrictions or safeguards that fully take into consideration the nature of the data and the risks involved, such as for instance strict purpose limitation, access restrictions (including access only for staff having followed specialised training), keeping a record of access to the data, restrictions for onward transfers or additional security measures.

Use of the Online Services doesn't anticipate the transfer of special categories of data.

The frequency of the transfer (e.g. whether the data is transferred on a one-off or continuous basis).

Continuous basis as necessary for the purposes of the transfer detailed below.

Nature of the processing

See the description of the purposes below.

Purpose(s) of the data transfer and further processing

The transfer is made for the following purposes:

(i) perform under and manage and make decisions about this Agreement and any matters (such as making the Online Services available to Customer's users, customer support, invoicing and fee arrangements) arising in connection with this Agreement,

(ii) communicate with you and your users that work for you in relation to matters arising under or in connection with this Agreement and in connection with services and products that CCH may offer from time to time,

(iii) comply with regulatory and legal obligations to which CCH is subject,

(iv) establish, exercise, and defend legal rights and claims,

(v) manage customer relationships,

(vi) manage risk, perform quality reviews, and manage security and operations,

(vii) record, monitor, assess and analyze the use of the Online Services and improve the content and the functionality of the Online Services,

(viii) market, advertise and send reports to you or Customer,

(ix) compile statistical and other information related to the performance, operation and use of the Online Services, including for the purposes of sending reports to you or Customer, and

(x) internal financial accounting, information technology and other administrative support services.

The period for which the personal data will be retained, or, if that is not possible, the criteriaused to determine that period

Personal data may be processed to the extent necessary for the performance of data importer's obligations (including during the period of subscription and any renewal), and for the time necessary to achieve the purposes for which the personal data is collected, in accordance with the data importer's data retention and disaster recovery practices and the applicable Data Protection Laws. When the data importer no longer needs personal information, the data importer takes all reasonable steps to remove it from its systems and records or take steps to properly anonymize it.

For transfers to (sub-) processors, also specify subject matter, nature and duration of the processing

(i) Service providers or subprocessors who perform certain functions on data importer's behalf, such as to provide analytics and site usage information, implementation and onboarding, provide outsourced help with the operations of the electronic content platforms, provide marketing and promotional assistance, and provide other services related to the operation of data importer's business.

(ii) Marketing partners and vendors to develop, deliver and report on targeted advertising of our services and products either online or in emails sent by data importer, or data importer's marketing partners, to data exporter.

(iii) Public and government authorities or other legal entities for purposes of, among things, (a) to comply with or as required by applicable law, including laws outside data exporter's country of residence, (b) to comply with legal process, either within or outside data exporter's country of residence, (c) to respond to requests from public and government authorities, including public and government authorities outside data exporter's country of residence, for national security and/or law enforcement purposes, (d) to enforce data importer's terms and conditions, and (e) to allow data importer to pursue available remedies or limit the damages that it may sustain.

(iv) Affiliates of data importer who support data importer products and services and with whom data importer shares certain back-office functions.

(v) Customers with respect to the data relating to its users.

Wolters Kluwer

Appendix 2 to Data Protection Annex

DESCRIPTION OF TECHNICAL AND ORGANIZATIONAL SECURITY MEASURES

INFORMATION SECURITY

CCH Online Content Offerings
Wolters Kluwer Global Information Security Program
June 2022

CCH Incorporated is a Wolters Kluwer company. This document helps customers and product users understand the policies, frameworks, and controls in place to maintain the enterprise security of Wolters Kluwer information systems, information, assets, environments, and customer information. Based on the type of information being stored in specific products, the products may have additional more stringent policies, controls, and frameworks in place. CCH, through its Tax & Accounting and Legal & Regulatory divisions, offers a broad range of content products through a variety of digital platforms to address the research needs of tax, accounting, legal and compliance professionals. The functionality of each of our digital research platforms is not intended to be used to store, capture, or transmit customer client confidential or personally identifiable information. Except with respect to IP authentication or some single sign-on authentication methods that may be offered with specific platforms, only limited personal information (first name, last name, business email and password) is collected from customers/users for purposes of authentication and use of platform functionality such as saving search results so that one might return to a research task at a later time.

1. Security Program. Wolters Kluwer maintains a written global information security program of policies, procedures and controls aligned to recognized industry standards, governing the processing, storage, transmission and security of data (the "Security Program"). The Security Program mandates industry-standard practices designed to protect data from accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to data transmitted, stored or otherwise processed. Wolters Kluwer updates the Security Program to address (i) new and evolving security threats, (ii) changes to industry standards, (iii) technological advances in security tools, and (iv) amendments required following risk assessments undertaken pursuant to 1.3 below. Additionally, all security policies and standards governing the Security Program are reviewed, updated, and approved annually by the Wolters Kluwer Security Council ("Security Council"), which is comprised of executive representation from each of the Wolters Kluwer commercial divisions and corporate functions.

2. Security Organization. Wolters Kluwer has implemented a three-tiered information security management structure to facilitate the management, architecture, and operations of security functions. The Security Council oversees the management of this structure. Members of the Security Council include leadership representatives including commercial division CTOs, Legal, Internal Audit, Internal Controls, the Global Information Security team, and Risk Management. Wolters Kluwer has a Chief Information Security Officer who is responsible for oversight, management, and monitoring of Wolters Kluwer's Security Program.

3. Audits. Annually, the Wolters Kluwer Security Program is audited by an independent third party. For select systems, applications and services, Wolters Kluwer receives third party audits for compliance with SOC 2 Type 2.

4. Facilities. Offices and data center facilities that are owned or leased by Wolters Kluwer include physical access restrictions and fire detection and fire suppression systems both localized and throughout the buildings.

5. Personnel Security. Users who are given access to Assets must abide by the Wolters Kluwer Acceptable Use Policy. Wolters Kluwer performs background screening on employees and all contractors who have access to Wolters Kluwer information and customers' information, subject to applicable laws and regulations.

6. Endpoint Security. Wolters Kluwer implements and maintains security mechanisms on endpoints, including firewalls, automated locking of devices after a specified period of inactivity, updated anti-virus, an advanced

endpoint detection and response (EDR) solution, and full disk encryption. Wolters Kluwer restricts personnel from disabling security mechanisms.

7. Training and Awareness. Wolters Kluwer maintains a security and privacy awareness program that includes both regularly scheduled and unannounced training and education of its personnel, including any contractors or other third parties working on its behalf with access to data or Assets.

8. Vendor Risk Management. Wolters Kluwer maintains a vendor risk management program that assesses all vendors that access, store, process, or transmit Wolters Kluwer information and customers' information for appropriate security and privacy controls and business disciplines. Before Wolters Kluwer provides a vendor with access to personal information or any other sensitive information of Wolters Kluwer employees or customers, or critical Assets, it is required that appropriate security controls are in place. Access by vendors is required to be limited to only the access required to provide the contracted-for services. Security controls are required to be implemented to ensure that vendor access is limited appropriately. Periodic reviews of vendors, including third-party security audits, may be used to confirm whether vendors are adhering to their obligations and maintaining appropriate security measures.

9. Separation of Environments. For Wolters Kluwer critical Assets, Wolters Kluwer deploys separate development, QA, and production environments. Wolters Kluwer does not use customer data in development and maintains controls to prevent such use.

10. Encryption. Wolter Kluwer uses industry standard encryption to encrypt data in transit over public networks to the Wolters Kluwer environment and data at rest for systems, applications and services that involve or impact sensitive data. Encryption keys are created and protected with at least the same level of security and access control as the data being protected. The encryption strength is based on industry standards for strong encryption and does commensurate with the data classification.

11. Firewall System. Industry standard firewalls are installed and managed to protect Wolters Kluwer systems by monitoring all entry connections routed to the Wolters Kluwer environment.

12. Data Backup. Wolters Kluwer maintains a backup plan to ensure all critical data is backed up without affecting system operations. The type and frequency of backup and type of backup media used takes into consideration the volume of data, criticality of data and recovery time constraints.

13. Business Continuity. Wolters Kluwer maintains business continuity plans ("BCP") which include processes for protecting personnel and assets and restoring functionality in accordance with the time frames outlined therein.

14. Disaster Recovery. Wolters Kluwer (i) maintains an IT disaster recovery plan ("DR"); (ii) tests the DR plan at least once every year; (iii) makes available summary test results which will include the actual recovery point and recovery times; and (iv) documents any action plans within the summary test results to promptly address and resolve any deficiencies, concerns, or issues that prevented or may prevent the services from being recovered in accordance with the DR plan.

15. Incidents and Events Management. Wolters Kluwer has a cross-functional global information security incident response team that provides 24/7, 365 days a year proactive security monitoring, management, and response, in accordance with Wolters Kluwer's established corporate incident management plan. Wolters Kluwer's security team will promptly analyze potential security incidents and events to assess the impact, determine if immediate risk exists, and take immediate action to mitigate such damage.

Appendix 3 to Data Protection Annex

(a) MODULE 1 CONTROLLER TO CONTROLLER

STANDARD CONTRACTUAL CLAUSES

The parties hereby agree that they will comply with the EU Standard Contractual Clauses: Module 1, which are incorporated herein by reference, a copy of which can be found at https://ec.europa.eu/info/law/law-topic/data-protection/international-dimension-data-protection/standard-contractual-clauses-scc/standard-contractual-clauses-international-transfers_en. The Parties agree that the following terms apply:

1. **Clause 7:** The Parties have chosen not to include Clause 7.

2. **Clause 11(a):** The Parties do not incorporate the optional language allowing a data subject to lodge a complaint with an independent dispute resolution body at no cost to the data subject.

3. **Clause 13(a):** Where the data exporter is established in an EU Member State, the supervisory authority with responsibility for ensuring compliance by the data exporter with Regulation (EU) 2016/679 as regards the data transfer, as indicated in Annex I.C, shall act as competent supervisory authority.

Where the data exporter is not established in an EU Member State, but falls within the territorial scope of application of Regulation (EU) 2016/679 in accordance with its Article 3(2) and has appointed a representative pursuant to Article 27(1) of Regulation (EU) 2016/679, the supervisory authority of the Member State in which the representative within the meaning of Article 27(1) of Regulation (EU) 2016/679 is established, as indicated in Annex I.C, shall act as competent supervisory authority.

Where the data exporter is not established in an EU Member State, but falls within the territorial scope of application of Regulation (EU) 2016/679 in accordance with its Article 3(2) without however having to appoint a representative pursuant to Article 27(2) of Regulation (EU) 2016/679, the supervisory authority of one of the Member States in which the data subjects whose personal data is transferred under these Clauses in relation to the offering of goods or services to them, or whose behavior is monitored, are located, as indicated in Annex I.C, shall act as competent supervisory authority.

4. **Clause 17:** These Clauses shall be governed by the law of one of the EU Member States, provided such law allows for third-party beneficiary rights. The Parties agree that this shall be the law of the Netherlands.

5. **Clause 18(b):** The Parties agree that those shall be the courts of the Netherlands.

(b) ANNEX I

A. LIST OF PARTIES

Data exporter(s): The subscribing Customer (as defined in the Agreement) to the Online Services (or an affiliate of such Customer, if applicable)

- Contact details: data exporter can be contacted through the contract details set forth in the Customer Agreement (as defined in the Agreement).
- Activities relevant to the data transferred under these Clauses: entering into the Customer Agreement and utilizing the Online Services being subscribed to for its internal business purposes.
- Signature and date: as reflected in the Customer Agreement.
- Role: controller

Data importer(s): CCH Incorporated

- Contact details:
  - 2700 Lake Cook Road, Riverwoods Illinois 60015 United States of America
  - Phone 800-234-1660 for Legal & Regulatory and 800-344-3734 for Tax and Accounting
  - For the Tax and Accounting division of data importer – TAAPrivacySecurity@wolterskluwer.com
  - For the Legal & Regulatory division of data importer – LRUSPrivacy@wolterskluwer.com
- Activities relevant to the data transferred under these Clauses: entering into the Customer Agreement and authenticating users onto the Online Services being subscribed to and performance under the Agreement.
- Signature and date: as reflected in the Customer Agreement.
- Role: controller

B. DESCRIPTION OF TRANSFER

See Appendix 1.

C. COMPETENT SUPERVISORY AUTHORITY

The competent supervisory authority for purposes of this Annex I.C shall be the supervisory authority in the Member State in which the data exporter or the data exporter's Article 27 representative, as applicable, is located. In the event that the data exporter is not located in a Member

State and does not have an Article 27 representative, the competent supervisory authority shall be the Dutch Data Protection Authority.

(c) ANNEX II - TECHNICAL AND ORGANISATIONAL MEASURES INCLUDING TECHNICAL AND ORGANISATIONAL MEASURES TO ENSURE THE SECURITYOF THE DATA

Refer to Appendix 2.

AMENDMENTS TO ENABLE THE TRANSFER OF DATA FROM SWITZERLAND TO A THIRD COUNTRY

Pursuant to the FDPIC's guidance titled "The transfer of personal data to a country with an inadequate level of data protection based on recognised standard contractual clauses and model contracts," dated 27 August 2021, the parties are adopting the GDPR standard for all data transfers under the FADP and under the GDPR. To the extent Personal Information is transferred outside of Switzerland to a country with an inadequate level of data protection, the following amendments to the Standard Contractual Clauses provided for in this Appendix 3 shall apply:

1. Annex I.C: The competent supervisory authority shall be the FDPIC, insofar as the data transfer is governed by the FADP; and shall be the EU authority referenced in Annex I.C insofar as the data transfer is governed by the GDPR.
2. The term "member state" shall not be interpreted in such a way as to exclude data subjects in Switzerland from the possibility of suing for their rights in their place of habitual residence (Switzerland) in accordance with Clause 18(c).
3. The Standard Contractual Clauses shall also protect the data of legal entities until the entry into force of the revised FADP.

APPENDIX 4

UK INTERNATIONAL DATA TRANSFER AGREEMENT (UK IDTA)

Part 1: Tables

Table 1: Parties and signatures

Start date	The Effective Date of the Annex	
The Parties	**Exporter (who sends the Restricted Transfer)**	**Importer (who receives the Restricted Transfer)**
Parties' details	Refer to Customer Agreement	Refer to Customer Agreement
Key Contact	Refer to Customer Agreement	Refer to Customer Agreement
Importer Data Subject Contact	Refer to Customer Agreement	Refer to Customer Agreement
Signatures confirming each Party agrees to be bound by this UK IDTA	Refer to Customer Agreement	Refer to Customer Agreement

(1) Table 2: Transfer Details

UK country's law that governs the UK IDTA:	The jurisdiction in which the Data Exporter is located.
Primary place for legal claims to be made by the Parties	The jurisdiction in which the Data Exporter is located.
The status of the Exporter	In relation to the Processing of the Transferred Data the Exporter is a Processor or Sub-Processor insofar as it is processing data on behalf of another entity. If Exporter is not processing data on behalf of another entity, Exporter is a Controller.
The status of the Importer	In relation to the Processing of the Transferred Data, Importer is a Controller.
Whether UK GDPR applies to the Importer	UK GDPR may apply to the Importer's Processing of the Transferred Data

"Term"	The Importer may Process the Transferred Data for no longer than is necessary for the Purpose.
Ending the UK IDTA before the end of the Term	The Parties cannot end the UK IDTA before the end of the Term unless there is a breach of the UK IDTA or the Parties agree in writing.
Ending the IDTA when the Approved IDTA changes	Which Parties may end the UK IDTA as set out in Section 29.2: Exporter
Can the Importer make further transfers of the Transferred Data?	The Importer MAY transfer on the Transferred Data to another organisation or person (who is a different legal entity) in accordance with Section 16.1 (Transferring on the Transferred Data).
Specific restrictions when the Importer may transfer on the Transferred Data	There are no specific restrictions.
Review Dates	First review date: Effective Date of the Agreement The Parties must review the Security Requirements at least once each time there is a change to the Transferred Data, Purposes, Importer Information, TRA or risk assessment, to the extent that Importer is made aware of such changes; Importer will conduct a review at the time of contract renewal

(2) Table 3: Transferred Data

Transferred Data	The personal data to be sent to the Importer under this IDTA consists of that data outlined in Appendix 1 of the Annex. The categories of Transferred Data will update automatically if the information is updated in the Agreement or Annex.
Special Categories of Personal Data and criminal convictions and offences	The Transferred Data includes data relating to that data outlined in Appendix 1 of the Annex. The categories of special category and criminal records data will update automatically if the information is updated in the Agreement or Annex.

Relevant Data Subjects	The Data Subjects of the Transferred Data are those data subjects outlined in Appendix 1 of the Addendum. The categories of Data Subjects will update automatically if the information is updated in the Agreement or Annex.
Purpose	The Importer may Process the Transferred Data for the purposes set out in the Annex. The purposes will update automatically if the information is updated in the Agreement or Annex.

(3) Table 4: Security Requirements

See Appendix 2 of the Annex. The Security Requirements will update automatically if the information is updated in the Agreement or Annex.

Part 2: Extra Protection Clauses

N/A

Part 3: Commercial Clauses

N/A

Part 4: Mandatory Clauses

Mandatory Clauses	Part 4: Mandatory Clauses of the Approved UK IDTA, being the template IDTA A.1.0 issued by the ICO and laid before Parliament in accordance with s119A of the Data Protection Act 2018 on 2 February 2022, as it is revised under Section 5.4 of those Mandatory Clauses.