GENERAL TERMS AND CONDITIONS OF

Twinfield

FOR SUBSCRIBERS

Wolters Kluwer

Twinfield

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GENERAL

1. DEFINITIONS
In these terms and conditions, the following capitalised terms have the meaning set forth hereunder:

Administration: financial records which are kept with the use of the Webservice.

Applicable Data Protection Law: GDPR (and UK GDPR, as applicable) and additional rules and implementations of EU data protection laid down in EU member state law and/or UK law including the Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2003 (SI 2003 No. 2426) as amended; and all other legislation and regulatory requirements in force from time to time which apply to a party relating to the use of Personal Data (including, without limitation, the privacy of electronic communications) (as applicable).

DPA: the GDPR Data Processing Addendum at https://www.wolterskluwer.com/engb/solutions/ software-tax-accounting/terms-conditions;

Environment: an environment in the Webservice dedicated to Subscriber.

GDPR: Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

Order Form: the Twinfield order which has been completed, signed and returned to Twinfield by Subscriber or any other document in which these terms and conditions have been declared applicable.

Parties: Subscriber and Twinfield.

Price List: Twinfield's price list for the use of the Webservice and associated services, as amended from time to time.

Report: a report from an User to Twinfield on a problem relating to the Webservice or a question about the use or the implementation of the Webservice.

Servers: a collection of pooled centralized server resource hosted and managed for providing the Webservice via the Internet.

Service Hours: the opening hours Twinfield's Customer Support being Monday to Friday 09.00–17.00 hours British time, excluding UK public holidays.

Special Conditions: any special terms and conditions which may have been agreed between the Parties; Subscriber: the natural or legal person who has submitted the Order Form and has therewith entered into the Subscription Agreement.

Subscription: a subscription to the Webservice giving Subscriber the rights set forth in Article 3.1;

Subscription Agreement: the agreement referred to in Article 2.1;

Subscription Conditions: the terms and conditions published on Twinfield's website which apply to each of the Subscriptions of Subscriber;

Super User: an User who has been appointed by Subscriber as administrator of the Environment;

Support: the provision of customer support services pursuant to Article 16.

Twinfield: Wolters Kluwer (UK) Limited, registered in England Number 450650, is a member of the Wolters Kluwer group. VAT Registration Number 710 9357 45. Registered office 145 London Road, Kingston upon Thames KT2 6SR. Wolters Kluwer (UK) Limited is authorised and regulated by the Financial Conduct Authority under the Payment Services Regulations 2017 as an Account Information Service Provider (FRN: 910583).

UK GDPR: the retained EU law version of the GDPR, as it forms part of the law of England and Wales, Scotland, and Northern Ireland by virtue of section 3 of the European Union (Withdrawal) Act 2018) and as amended by Schedule 1 to the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2019 (SI 2019/419).

User: a natural person who is authorised by Subscriber to use the Webservice on behalf of Subscriber and has access to one or more Administrations;

Webservice: the Twinfield online accounting software that easily manages all accounting functions, from invoicing to management accounting – for the smallest start-up to the largest international group.

2. APPLICABILITY
2.1 These General Terms and Conditions, together with the Order Form, the DPA, the Subscription Conditions and any Special Conditions constitute the Subscription Agreement between Subscriber and Twinfield and are legally binding on Subscriber and Twinfield. The Subscription Agreement governs each Subscription taken out by Subscriber and all services rendered by Twinfield to subscriber to the exclusion of any other terms that Subscriber seeks to impose or incorporate, or which are implied by law, trade, custom, practice or course of dealing.

2.2 The documents constituting the Subscription Agreement have the following order of priority:
   a. the Order Form;
   b. the Special Conditions (if any);
   c. the Subscription Conditions;
   d. these terms and conditions.

In case of conflict between those documents, the document with the highest priority will prevail.

2.3 Twinfield may make amendments to the Subscription Agreement. In case of an amendment,

Twinfield will give Subscriber at least 30 days' notice thereof. An amendment will be considered to be accepted by Subscriber and will enter into force on the date determined by Twinfield if Subscriber does not reject the Amendment within 30 days following the notification thereof. If Subscriber rejects the amendment, Twinfield will be entitled to terminate the Subscription Agreement by giving at least 30 days' notice of termination with effect from the end of a calendar month.

3. SUBSCRIPTIONS

3.1 A Subscription entitles Subscriber to give one User access to the Webservice in order to keep at most 5 Administrations for Subscriber or its affiliated companies. The functions offered under a Subscription and the rights attached to a Subscription depend on the subscription level. Subscriber may give access to its Administration(s) in order to inspect those Administrations to an accountancy firm, accounting office or other similar service provider. Twinfield may require that such accountancy firm or service provider meets certain standards of competence set by Twinfield.

3.2 If Subscriber wishes to give access to its Administrations to more than one User or wishes to give a User access to more than 5 Administrations, it must take out one additional Subscription for each additional User and for each 5 additional Administrations to which a User will get access.

3.3 Subscriber acknowledges and agrees that the Webservice is provided on an "as is", "as available" basis.

3.4 Twinfield will, at the written request of Subscriber, create Administrations, Users and Subscriptions for Subscriber, or remove Administrations, Users or Subscriptions from the Webservice. If the number of Users or Administrations or the functions of the Webservice used by a User does not correspond with the Subscriptions of Subscriber, Twinfield may charge Subscriber for one additional Subscription for each additional User and for each additional 5 Administrations to which a User has access. In addition, Twinfield may charge Subscriber in respect of each User for the subscription level which corresponds with the most comprehensive functions of the Webservice used by or made available to such User.

3.5 With the exception of Article 3.1, Subscriber may only register its officers, employees and other persons employed or engaged by Subscriber as Users. On request of Twinfield Subscriber must demonstrate that an User meets those requirements. The burden of proof that a User meets these requirements rests on Subscriber.

3.6 If Subscriber meets the requirements of Twinfield which apply to first level subscribers it may opt for an Environment. The Environment will be dedicated to Subscriber for maintaining its Administrations. Subscriber may create Administrations, Super Users and Users in the Environment. Subscriber shall register in the Environment to which Administrations each User has access and which Subscription(s) apply to each Users. If Subscriber has obtained an Environment it may not open or maintain Administrations outside the Environment. Article 3.4 applies accordingly to Users and Administrations created in the Environment and the Subscriptions registered in the Environment.

4. INDEBTEDNESS OF SUBSCRIPTION FEES

4.1 The fees for Subscriptions are charged on a monthly basis and are payable in arrears. The fees for Subscriptions are based on the maximum number of Subscriptions of Subscriber and the most comprehensive Subscription for each User during the relevant month.

4.2 Twinfield will be entitled to suspend one or more User's access to the Webservice or the access of all Users to one or more Administrations if the number of Users or Administrations, the number of Administrations to which a User has access, or the functions used by a User do not correspond with the Subscriptions of Subscriber. Twinfield will be entitled to suspend a User's access to the Webservice if it has prima facie evidence that such User does not meet the requirements set forth in Article 3.5. Twinfield is entitled to remove Administration if such Administration is not related to the business of Subscriber or an affiliated company of Subscriber.

4.3 Subscriber must give timely notice to Twinfield if it wishes to terminate a Subscription or remove an Administration or User from the Webservice. If Subscriber has obtained an Environment it will be responsible for the timely removal from the Environment of Subscriptions and Administrations that are no longer used and Users who it no longer wish to admit to the Environment or certain Administrations. Subscriber shall be charged and pay for each Subscription until such Subscription and the relevant Administrations and Users have been removed from the Webservice or the Environment and the minimum term and the notice period of the Subscription have expired.

5. PRICING AND TERMS OF PAYMENT

5.1 The fees to be paid by Subscriber to Twinfield for the use of the Webservice and additional services are to be Twinfield' s list prices as specified in the Price List from time to time. The prices for services which are not specified in the Price List will be determined by agreement between the parties.

5.2 Twinfield is entitled to increase its fees annually with the same percentage as the increase of the consumer price index during the prior calendar year or 5% which is the greater.

5.3 Twinfield will send Subscriber an (electronic) invoice each month for the use of the Webservice in the prior month. The fees for training and consultancy Services are, subject to any express provisions in the Subscription Agreement to the contrary or otherwise agreed, due on completion of any Services under the Subscription Agreement. Twinfield may demand advance payment of the fees for training and consultancy services.

5.4 Subscriber shall pay Twinfield' s invoices within 14 days from the date of invoice. If Subscriber disagrees with an invoice, it must give Twinfield notice thereof within 5 days following the invoice date. If no objection has been made against an invoice within this term, the

indebtedness of the invoice amount by Subscriber will therewith be established. Time is of the essence for payment. A failure of Subscriber to pay any amount due to Twinfield in time shall be considered as a material breach of the Subscription Agreement.

5.5 Twinfield may request Subscriber to pay by direct debit. In case of such payment by direct debit, the amount of the invoice will be debited from Subscriber's account on the day of the invoice. If Subscriber does not agree to pay by direct debit or the direct debit entry fails or is not honored, Twinfield will be entitled to charge an administration fee to Subscriber of at most GBP 5 per invoice.

5.6 All payments made by Subscriber will first be applied against the oldest of any outstanding invoices from Twinfield, irrespective of any other indication by Subscriber. Subscriber may not postpone payment or withhold payment of any amount due to Twinfield because of any set-off, counterclaim, abatement, or other reason.

5.7 Twinfield is authorised to read out, whether or not automatically, the user management data entered in the Environment and to use those data to ensure correct calculation and invoicing of the fee for the use of the Webservice to Subscriber. In addition, Twinfield has the right to check the numbers of Users, Administrations and Subscriptions maintained by Subscriber in the Webservice.

5.8 If Subscriber fails to pay Twinfield on the due date, Twinfield may without prejudice to any other right or remedy:
a. charge interest on the overdue amount at the rate of 4% per annum above the base rate of the Bank of England from time-to-time. The interest period shall run from the due date of payment until receipt of the full amount by Twinfield, whether before or after judgment. Notwithstanding the foregoing, Twinfield may in the alternative claim interest at its discretion under the Late Payment of Commercial Debts (Interest) Act 1998; and
b. suspend all provision of the Webservice to Subscriber until payment has been made in full.

5.9 All sums payable by Subscriber to Twinfield shall become due immediately on the termination of the Subscription Agreement, despite any other provision. This Article 5.9 is without prejudice to any other right of Twinfield under the law or the Subscription Agreement.

6. LIABILITY

6.1 This Article 6 sets out the entire financial liability of Twinfield (including any liability for the acts or omissions of its employees, agents and sub-contractors) to Subscriber in respect of:
a. any breach of the Subscription Agreement;
b. any use made by Subscriber of the Webservice;
c. any training given or service provided by Twinfield; and
d. any representation, statement or tortious act or omission (including negligence) arising under or in connection with the Subscription Agreement or the supply of the Webservice.

6.2 Except as expressly and specifically provided in these General Terms and Conditions, all warranties,

representations, conditions and all other terms of any kind whatsoever implied by statute or common law are, to the fullest extent permitted by applicable law, excluded from the Subscription Agreement.

6.3 Nothing in the Subscription Agreement excludes the liability of Twinfield:
a. for death or personal injury caused by Twinfield's negligence; or
b. for fraud or fraudulent misrepresentation of Twinfield; or
c. for damage caused by an intentional act of gross negligence by directors or senior management of Twinfield.

6.4 Subject to Article 6.3
a. Twinfield shall not be liable whether in tort (including for negligence or breach of statutory duty), contract, misrepresentation, restitution or otherwise for any loss of profits, loss of business, depletion of goodwill or similar losses, or loss or corruption of data or information, or pure economic loss, or for any special, indirect or consequential loss, costs, damages, charges or expenses however arising under the Subscription Agreement; and
b. Twinfield's total aggregate liability in contract, tort (including negligence), breach of statutory duty, misrepresentation, restitution or otherwise, arising in connection with the performance or lack of performance of the Subscription Agreement or the supply of the Webservice shall be limited to the fees paid by Subscriber to Twinfield for the use of the Webservice during the 12 months period preceding the event which caused the loss or damage.

6.5 Apart from Twinfield, each of its affiliated companies, employees, agents and sub-contractors may invoke the limitation of liability set forth in this Article 6. Save and except as expressly provided in this Article 6.5 in respect of the parties mentioned in this article 6.5 and for the benefit of applying the limit referred to in this Article 6, a person who is not a party to the Subscription Agreement shall not have any rights under or in connection with it by value of the Contracts (Rights of Third Parties) Act 1999.

6.6 This Article 6 shall survive termination of the Subscription Agreement for any reason.

7. INDEMNITIES

7.1 Subscriber shall indemnify Twinfield against all liabilities, costs, expenses, damages and losses (including legal costs and expenses) suffered or incurred by Twinfield arising out of or in connection with:
a. any breach of Articles 9.5, 11.5, 12.5, 12.7, 12.10, 12.13, 15.1, 15.2 and 15.6;
b. any third party claim arising out of or in connection with Subscriber's unauthorized use or adaptation of the Webservice;
c. and/or exchanged by Subscriber or Users is unlawful.
This Article 7 shall survive termination of this Agreement for any reason.

8. IP RIGHTS AND RIGHTS IN THE ADMINISTRATIONS

8.1 Subscriber acknowledges and agrees that all intellectual property rights in the Webservice, including (without limitation) the functional and technical

design, the lay out, the programming, the structure of the database, the functionalities and the source codes of the Webservice, all related documents and all goodwill exclusively belong to Twinfield or its licensors. The provision of the Webservice or any related product or service does not imply any transfer of intellectual property rights to Subscriber.

8.2 All rights of whatever nature in the data in an Administration belong to the Subscriber.

9. TERM AND TERMINATION

9.1 A Subscription is entered into for an indefinite period and shall continue for a minimum period of one year, unless terminated as provided in Article 9.3. Either Party may terminate the Subscription Agreement for convenience after the minimum period has lapsed by giving 30 days written notice to the other Party with effect from the end of a calendar month.

9.2 The Subscription Agreement become effective on the date of the submission of the Order Form by Subscriber and terminates by force of law upon the termination of all Subscriptions.

9.3 Without prejudice to any other rights or remedies to which the Parties may be entitled, either Party may terminate this Agreement immediately without liability to the other Party if:

a. the other Party commits a material breach of any of the terms of the Subscription Agreement and (if such a breach is remediable) fails to remedy that breach within 30 days of that Party being notified in writing of the breach;

b. the other Party commits persistent breaches of the Subscription Agreement (such breaches having been notified in writing), so as to reasonably justify the opinion that its conduct is inconsistent with it having the intention or ability to abide by the Subscription Agreement;

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 (being a company) is deemed unable to pay its debts within the meaning of Section 123 of the Insolvency Act 1986, or (being an individual) is deemed either as unable to pay its debts or as having no reasonable prospect of doing so, in either case, within the meaning of Section 268 of the Insolvency Act 1986, or (being a partnership) has any partner to whom any of the foregoing apply;

d. an order is made or a resolution is passed for the winding up of the other Party (being a company), or circumstances arise which entitle a court of competent jurisdiction to make a winding-up order in relation to the other Party;

e. an order is made for the appointment of an administrator to manage the affairs, business and property of the other Party, or documents are filed with a court of competent jurisdiction for the appointment of an administrator of the other Party, or notice of intention to appoint an administrator (or administrative receiver as the case may be) is given by the other Party or a qualifying floating charge holder (as defined in paragraph 14 of Schedule B1 to the Insolvency Act 1986);

f. a receiver is appointed of any of the other Party's assets or undertaking, or if circumstances arise which entitle a court of competent jurisdiction or a creditor to appoint a receiver or manager of the other Party, or if any other person takes possession of or sells the other Party's assets;

g. the other Party makes an arrangement or composition with its creditors, or makes an application to a court of competent jurisdiction for the protection of its creditors in any way;

h. the other Party (being an individual) is the subject of a bankruptcy petition or order.

i. the other Party ceases its business; or

j. the other Party takes or suffers any similar or analogous action in any foreign jurisdiction in consequence of debt.

9.4 In case of termination of the Subscription Agreement all Subscriptions shall automatically end.

9.5 On termination of the Subscription Agreement for any reason:

a. Subscriber shall no longer have access to the Webservice;

b. the right of Subscriber to use the Webservice lapses immediately and Subscriber shall cease all use of the Webservice;

c. Twinfield will no longer be responsible for saving the data in the Administrations and the Environment. The data referred to in Article 21.2 shall be made available to Subscriber, provided that Subscriber makes a written request to that effect to Twinfield within one month after the effective date of the termination of the Subscription Agreement, in which case Article 21.2 shall apply;

d. the accrued rights of the Parties as at termination, or the continuation after termination of any provision expressly stated to survive or implicitly surviving termination, shall not be affected or prejudiced.

9.6 In case of the termination of an Administration or all Subscriptions in respect of an Administration, Twinfield will no longer be responsible for saving the data in such Administration. The data in the terminated Administration referred to in Article 21.2 shall be made available to Subscriber, provided that Subscriber makes a written request to that effect to Twinfield within one month after the effective data of the termination of the Administration, in which case Article 21.2 shall apply.

9.7 Twinfield will be entitled to charge a fee for saving data after termination of an Administration or all Subscriptions in respect of an Administration.

10. FORCE MAJEURE

10.1 Twinfield shall not be in breach of the Subscription Agreement, nor liable for any failure or delay in performance of its obligations under the Subscription Agreement arising from or attributable to force majeure. Force majeure means a failure of a supplier of Twinfield, government measures or instructions, strikes, power cuts, internet or telephone interruptions and other circumstances beyond Twinfield's reasonable control.

10.2 If any delaying event under Article 10.1 continues for a period of 60 days of more, either Party may terminate the Subscription Agreement by giving written

notice to the other Party of its intention to terminate the Subscription Agreement at the expiry of 14 days from the date of such notice, unless in
the meantime the delay in performance has ended.

11. MISCELLANEOUS

11.1 Subscriber consents to Twinfield indicating in advertisements and brochures that Subscriber makes use of the Webservice and using Subscriber's name and logo for that purpose.

11.2 Subscriber consents to receiving messages, newsletters, advertisements and other communications from Twinfield by e-mail, unless it informs Twinfield via Twinfield' s website or by e-mail to cso@twinfield.com or data-administration@wolterskluwer.co.uk that it does not wish to receive such communications.

11.3 All notices and other communications by Subscriber to Twinfield must be in writing and can be sent by e-mail to cso@twinfield.com. Subscriber will bear the burden of proof that an e-mail or other written communication has been received by Twinfield. All notices to Subscriber may be given by e-mail or a communication in the Webservice.

11.4 No amendment or variation of the Subscription Agreement shall be effective unless it is in writing and signed by both Parties or in accordance with Article 2.3.

11.5 Subscriber may not, without the prior written consent of Twinfield, assign, transfer, or pledge
its rights and obligations under the Subscription Agreement, or allow a third party to make use thereof.

11.6 Twinfield may at any time assign, transfer, or in any other manner dispose of any or all of its rights and obligations under the Subscription Agreement. Twinfield may subcontract or delegate any or all of its obligations under the Subscription Agreement to a third party.

11.7 The Subscription Agreement constitutes the whole agreement between the Parties and supersedes all previous agreements between the Parties relating to its subject matter.

11.8 If any court or competent authority finds that any provision of the Subscription Agreement (or part of any provision) is invalid, illegal or unenforceable, that provision or part-provision shall, to the extent required, be deemed to be deleted, and the validity and enforceability of the other provisions of the Subscription Agreement shall not be affected.

11.9 No failure or delay by a Party to exercise any right or remedy provided under the Subscription Agreement or by law shall constitute a waiver of such right or remedy, nor shall it preclude or restrict the further exercise of such right or remedy. No single or partial exercise of such right or remedy shall preclude or restrict the further exercise of that or any other right or remedy.

11.10 A person who is not a party to the Subscription Agreement shall not have any rights under or in connection with it by virtue of the Contracts (Rights of Third Parties) Act 1999.

11.11 The Subscription 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 English law.

11.12 The Parties irrevocably agree that the English courts shall have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with the Subscription Agreement or its subject matter or formation (including non- contractual disputes or claims).

USE OF THE WEBSERVICE

12. PROVISION AND USE OF THE WEBSERVICE

12.1 The Webservice is offered from a central location as a shared generic solution. The Webservice is not specifically maintained for Subscriber.

12.2 Twinfield will send Subscriber the URL of the Webservice, a user code and a password within 5 working days after the date on which the Subscription Agreement becomes effective. Subscriber can use these to instruct Twinfield to register other Subscriptions, Administrations and Users.

12.3 If Subscriber has obtained an Environment, Subscriber will use the Webservice for keeping its Administrations and for managing those Administrations and the Environment. In case of an Environment, Subscriber will only have access to the Environment and the Administrations in the Environment.

12.4 If a second user tries to log in to the Webservice with a combination of user code and password that is already being used, the session already in use will automatically be terminated.

12.5 The Environment will contain 2 template Administrations. Subscriber may open a maximum number of 5 template Administrations free of charge.

12.6 Twinfield has the right to modify the offered functionalities of the Webservice from time to time to improve or change the functionalities and correct errors. Twinfield will make every effort to solve errors in the Webservice, but does not warrant that all errors are corrected. If a modification results in a change in the functionality, Twinfield will give notice thereof via a communication in the Webservice or an e-mail to the Super User. No changes will be made or omitted for Subscribers or an individual Subscriber.

12.7 The Users determine which information is saved and/or exchanged using the Webservice. Twinfield has no knowledge of this information. Subscriber is responsible for ensuring that the information saved and/or exchanged by Users is lawful and does not breach the rights of third parties. Twinfield does not accept any liability whatsoever for the information saved and/or exchanged using the Webservice.

12.8 Twinfield is not responsible for the correctness of the data or the compliance by Users with accounting regulations. Twinfield makes every effort to ensure that transactions entered by Users are correctly recorded and validated by the Webservice. However, information that is incorrectly entered by a User cannot be recognized as such by the Webservice and will consequently be incorrectly saved or recorded.

12.9 If it becomes apparent to Twinfield that the information that is saved in or exchanged via the Webservice is unlawful, then it will delete such

information or block the access to it. In no case shall Twinfield be liable for damages resulting therefrom.

12.10 Twinfield, Subscriber and the Users are obliged to keep all user codes and passwords secret.

12.11 Twinfield is not liable for misuse or loss of user codes and passwords, and it may assume that the Users who login using a user code and password are actually the Users who have been authorized to do so by Subscriber. The moment Subscriber knows or has reason to suspect that user codes or passwords have fallen into the hands of unauthorized persons, it will immediately informed Twinfield thereof.

12.12 Each User can change her/his own password. Subscriber will endeavour to ensure that the Users change their password at least every 2 months.

12.13 Subscriber shall ensure that the Users carefully observe the user instructions and directions of Twinfield and are bound to the applicable practices of normal use of a webservice such as the Webservice. If the conduct of Subscriber or a User endangers the proper functioning of the Webservice, Twinfield will be entitled to block access to the Webservice by such User or all Users, without prior notice.

12.14 Twinfield applies no fixed limit to the quantity of data and/or master files that Subscriber or Users may process using the Webservice. However, this does not mean that Twinfield will permit an unlimited processing of such data or master files. In case of higher than average use of an Administration or the Environment compared to the number of Subscriptions being paid for, Twinfield will inform Subscriber thereof. When Subscriber does not reduce or cause the reduction of such use, Twinfield may impose a reasonable increase in fees. If Subscriber does not agree to pay the higher fees, Twinfield has the right to terminate the Subscription Agreement at no cost with 30 days' notice.

12.15 If Subscriber wishes to allow one or more Users to log in via a single sign-on functionality it needs to sign a declaration to be obtained from Twinfield. The use of a single sign-on functionality will be at the risk of Subscriber.

12.16 Twinfield is not permitted to use the data from the Environment or the Administrations, other than to provide services to Subscriber. Twinfield is permitted to use the data in anonymous form for statistical purposes. Twinfield is allowed to use a copy of the Environment in the acceptance environment to monitor the correct functioning of the Environment or to test the correct functioning of an update of the Webservice.

12.17 The Webservice will be regularly audited by registered EDP auditors (RE) from a reputable independent IT audit firm.

12.18 Subscriber is able to inspect in the Webservice which Users use a certain functionality.

13. TRAINING SESSIONS

13.1 Subscriber can register Users to attend a Twinfield training session on the use of the Webservice. If the number of registrations in the judgment of Twinfield gives reason to do so, Twinfield is permitted to reschedule the training session or to combine it with one or more other training sessions. Twinfield gives no warranty whatsoever regarding the content or result of the training. Subscriber accepts that the training will be given by Twinfield to the best of its ability.

13.2 The fees for attending a training session, the cancelation policy and other terms and conditions in respect of training sessions are available on request.

14. CONSULTANCY SERVICES

14.1 The Parties can separately and in writing agree on additional advisory and other services by Twinfield to Subscriber. Such services will be provided on a consulting basis. Twinfield will use reasonable skill and care in the performance of such services, but does not warrant that it will achieve a specific result. Accordingly, Twinfield does not accept liability for failing to achieve a specific result.

14.2 If it is agreed that the consultancy services will be given in sessions, Twinfield is authorized to defer the commencement of the services that form a part of a session until Subscriber has approved the results of the preceding session in writing.

14.3 Twinfield is only obliged to follow instructions by Subscriber regarding the performance of consultancy services if this is explicitly agreed in writing and does not require extra work, and provided that the instructions are reasonable and given in good time.

14.4 If an agreement to provide consultancy services is entered into with the view of having it performed by a specific person, Twinfield is nevertheless at all times authorized to replace this person with another person after notifying Subscriber.

15. PRIVACY AND SECURITY

15.1 Twinfield and all employees of Twinfield shall observe strict confidentiality in respect of all data in the Administrations and the Environment and all information that can be derived there from. The Parties undertake that subject to the terms of this agreement they shall not at any time disclose to any person any confidential information concerning the business, affairs, customers, clients or suppliers of the other Party or of any member of the group of companies to which the other Party belongs, except as provided in this Article 15.

15.2 No Party shall use any other Party's confidential information for any purpose other than to perform its obligations under the Subscription Agreement.

15.3 Each Party may disclose the other Party's confidential information:

a. to those of its employees, officers, representatives or advisers who need to know such information for the purpose of carrying out the Party's obligations under the Subscription Agreement. Each Party shall ensure that its employees, officers, representatives or advisers to whom it discloses the other Party's confidential information comply with this Article 15; and

b. as may be required by law, court order or any governmental or regulatory authority.

15.4 Information will be regarded as confidential if such information is not generally available to the public, unless the Party providing the information indicates such information as being non-confidential.

15.5 The use of the Webservice may involve processing personal data. Subscriber acknowledges that it operates as a Data Controller and Twinfield as a Data Processor (as such terms are defined in Applicable Data Protection Law).

15.6 Subscriber shall strictly adhere to the Applicable Data Protection Law and shall ensure that it is entitled to transfer the relevant personal data to the Webservice for the purposes of saving and processing those data. Subscriber shall procure that the relevant third parties have been informed of, and have given their acceptance, permission, consent to, such use, processing, and transfer as required by the Applicable Data Protection Law.

15.7 All staff who act under the authority of Twinfield and have access to personal data will observe confidentiality with respect to those personal data.

15.8 Each Party shall at all times comply with the terms of the DPA.

15.9 Subscriber shall take reasonable measures to ensure that the Users will use the customary security software and other appropriate technical and security measures that should normally be installed on a computer, such as antivirus, anti-spam, anti-spyware, anti-malware, anti-phishing and firewall software, as well as the security measures that Twinfield makes available.

SERVICE LEVEL

16. SUPPORT

16.1 Subscriber has the right to Support for the use of the Webservice with respect to the functionality of the Webservice. Support is available during Service Hours. Twinfield can only offer Support if Subscriber uses operating systems that are supported by the manufacturer of the operating systems. Support comprises general assistance regarding the Webservice, including explanation of the documentation, help to allow Subscriber to get the Webservice working correctly and, if Subscriber has taken out a Subscription, verification and analysis of the correctness of the entered and processed data. Support does not extend to the full operation of functions when no training has been followed by the User, or the provision of implementation, training and consultancy services.

16.2 If Subscriber has obtained an Environment, it shall appoint at least one Super User. One of the Super Users will act as principal contact person with Twinfield. Twinfield may require that a Super User meets certain standards of competence set by Twinfield or attends certain training sessions. Articles 5 and 13 shall apply to those training sessions.

16.3 Support is provided via an online helpdesk function in the Webservice or by telephone. Twinfield will be entitled to offer telephone support as a phone paid service. Support by telephone will only be given during Service Hours and will only be available to Super Users. Twinfield will endeavour to adequately answer questions, but does not warrant the correctness and/or completeness of the answers.

Questions regarding the method of accounting or internal bookkeeping regulations will not be handled.

16.4 Users can send Reports to Twinfield via the online helpdesk in the Webservice.

16.5 Subscriber shall ensure that, before making a Report, Users will first put their questions in respect of the Webservice to a Super User and consult the knowledge base behind the questions mark in the Webservice.

16.6 Twinfield and third parties who are engaged by Twinfield may have access to the Environment and the Administrations for providing Support and may make those changes to the Environment and the Administrations as they deem necessary for solving a problem indicated in a Report.

16.7 Support is provided from an office of Twinfield. If assistance is desired at the location of Subscriber, a separate agreement must be made at the then applicable rate. Article 14 will apply to such agreement.

16.8 Twinfield is not liable for any failure to react to a Report due to the incorrect, incomplete or delayed sending and/or receipt of a Report submitted by a User, caused by the incomplete functioning of the telecom services or hardware of third parties and/or Subscriber.

16.9 Twinfield can freely choose which staff member deals with a Report. Subscriber cannot demand to be served by a specific person.

16.10 Subscriber can be charged by Twinfield for processing a Category 40 Report (as referred to in Article 17.1) If so, Twinfield will inform Subscriber in advance.

16.11 Subscriber can monitor in the Webservice how Twinfield follows up a Report.

17. RESPONSE TIMES

17.1 Reports have the following priority:

a. Category 10 Report: a report on the Webservice being entirely unreachable owing to a fault on the part of Twinfield, or the Webservice having entirely stopped, such that none of the functions are available;

b. Category 20 Report: a report on a problem that causes a serious application error, which can endanger the progress of an essential processing period, but which does not bring the entire Webservice to a stop;

c. Category 30 Report: a report on a minor problem in the Webservice that does not require the immediate response of Twinfield;

d. Category 40 Report: all questions and requests for information regarding the use or implementation of the Webservice.

17.2 The following response times apply within the Service Hours: Category 10 Reports: 2 hours, Category 20 Reports: 5 hours; Category 30 Reports: 8 hours; Category 40 Reports: 20 hours. In determining the response time, only Service Hours will be taken into account. Twinfield will decide in good faith which category applies to a Report.

18. ACCESSIBILITY

18.1 Twinfield will make every effort to ensure the accessibility of the Webservice by Subscriber for the purposes to which it is entitled.

18.2 Twinfield will provide a minimum level of accessibility (uptime) of the Webservice of 99.6% per month, with the exception of the exclusions as indicated in Article 20. The above mentioned percentage is measured over a calendar month and at the closest measuring point. Accessibility is understood to mean that the Webservice is available on the internet at the URL provided to Subscriber and is actually provided on the Servers. Accessibility is not understood to mean the existence of a working point-to-point connection between the systems of Subscriber and the Servers. Twinfield is not responsible for the systems at Subscriber and the connecting internet infrastructure.

18.3 The accessibility of the Webservice is measured every 3 minutes from at least 6 locations around the world. The current value of the accessibility can be retrieved using the login screen of the Webservice. The given values reflect the average minimum accessibility for the cumulative values of all the measuring locations around the world.

19. PERFORMANCE
19.1 Twinfield warrants it makes every effort to ensure that the Webservice works properly without any problems and that the speed is sufficient to be able to continuously work with it during the day. In this regard, the following measurement is used as an objective measuring assessment: the manual retrieval or saving of a document with two lines using an average computer via an internet connection of average speed in an environment with an average size is effected in two out of three cases within 1.5 seconds, where in the third case the time may not be longer than 2 seconds. Notwithstanding the foregoing, Twinfield:
a. does not warrant that Subscriber's use of the Webservice will be uninterrupted or error-free, nor that the Webservice will meet Subscriber's requirements; and
b. is not responsible for any delays, delivery failures, or any other loss or damage resulting from the transfer of data over communications networks and facilities, including the internet, and Subscriber acknowledges that the Webservice may be subject to limitations, delays and other problems inherent in the use of such communications facilities.

19.2 Twinfield only warrants the performance indicated in Article 19.1 if and insofar as Subscriber satisfies the minimum system requirements specified by Twinfield from time to time, including the support of Internet Explorer, Firefox and other browsers that run under Windows, Apple Macintosh and Linux or other platforms. Moreover, Subscriber must have sufficient bandwidth. In this regard, it is assumed that at least 128 Kbit'sec (both download and upload) is available at all times for the workstation from where the Webservice is used, to be measured by an independent website such as www.speedtest.nl. However, it is not necessary for every individual workstation to have this bandwidth.

19.3 Twinfield is at all times authorized to change these minimum system requirements. In this case, Subscriber will be informed about this beforehand. If Subscriber does not satisfy these new requirements, the warranty in article 19.2 regarding performance -lapses.

19.4 The Webservice is a pure webservice. This means that the Webservice was not developed for use via Terminal Services or Citrix. Twinfield endeavours to support such constructions to the best of its ability.

19.5 The Webservice is offered from a location equipped to offer the Webservice in a professional manner according to the current state of the art, knowledge and customary and acceptable level of costs. This includes the physical protection of the premises, the prevention of access by unauthorized persons, 24/7 hardware-support, fire prevention, power backup and internet access security including a firewall, general security, data protection, and making reserve copies.

19.6 Twinfield will use reasonable commercial endeavours to monitor the data traffic from and to the Webservice and to respond within 30 minutes to unauthorised attempts by third parties to access the Webservice, to irregular traffic that cannot be handled by the Webservice, to harmful data traffic or other attempts to undermine the correct functioning of the Webservice. In such cases, Twinfield is authorized to block access to the Webservice.

20. EXCLUSIONS
201. Without prejudice to Article 19.1 sub a and b the service level set forth in Article 16 through 19 does not apply in the following situations:
a. during the regular maintenance windows. These will not be scheduled more than 2 times a month and will not commence before 23.00 hours Dutch time. Twinfield will inform Subscriber about such maintenance window in writing at least 2 working days in advance;
b. in case of incidents resulting from or attributable to force majeure;
c. in case of any problem or disruption caused by an act of a User;
d. in case of the unavailability of the Webservice at the request of Subscriber and/or unavailability of the Webservice during work at the request of Subscriber;
e. if Twinfield needs the assistance of Subscriber to determine or isolate a problem or fault, and Subscriber does not provide such assistance;
f. if the Subscriber does not comply with the minimum system requirements set forth in Article19.2;
g. if the incident is caused by malfunctioning of the systems at Subscriber or the internet infrastructure.

21. BACK-UP AND OTHER SERVICES
21. Subscriber consents to a reserve copy being made of the data in the Administrations and the Environment. The back-up procedure used by Twinfield is as follows. Twinfield will make every effort to a) make an interim copy each hour, which will be kept for one day, b) make a reserve copy once a day that will be kept for 7 days, c) make a week backup each Friday that will be kept for 3 weeks, d) make a month backup each last day of the month that will be kept for one year, and e) keep the backup of 1st January of each year for 7 years. Each reserve copy will be compressed and

encrypted via the Rijndael (AES) or 448- Blowfish encryption principle. The reserve copies are saved in an externally located data centre in a country forming part of the UK or the European Economic Area (EEA). Files in the function file management are not saved in the reserve copies. No reserve copies will be made of template Administrations.

21.2 After termination of the Subscription Agreement or an Administration and provided that the request thereto has been made in accordance with Articles 9.5 sub d or 9.6, Twinfield will, at the expense of Subscriber and provided that agreement has been reached by the Parties on the conditions thereof, make the audit file(s) of the relevant Administration(s) or specific data or records in the Environment or the relevant Administration(s) available to Subscriber, in a generally accessible file format. In case of such request Twinfield will make an offer to Subscriber as regards the data to be exported, the fee and the other terms and conditions of the data transfer. Such offer will be based on Twinfield' s consultancy fees as specified in the Price List. Subscriber agrees that the liability of Twinfield for the availability, completeness, integrity or possibilities for use of such data is entirely excluded. Twinfield is in not obliged to convert the data provided or otherwise make them appropriate for use by Subscriber.

21.3 Subscriber can request the restoration of data using the reserve copies. To this end, a separate agreement must be made at the then applicable rate and under the then applicable terms and conditions.