

## Finsit - Subscriber Terms and Conditions

LAST UPDATED: 03/12/2021

These terms and conditions constitute a legal agreement between the Subscriber (“you” and “your” in context) and Wolters Kluwer (UK) Ltd, a company registered in England and Wales with company registration number 00450650 having its registered office at 145 London Road, Kingston upon Thames, Surrey, KT2 6SR; (“we”, “us” and “our” in context) who makes certain software applications, services and platforms available to Subscribers.

By executing an Order Form, you agree that you are authorised by the party on whose behalf you are signing and you agree to these terms and conditions which will be binding. If you do not agree to these terms and conditions, you must not accept this Agreement and cannot use Finsit and/or any of the Services.

We may periodically update these terms and conditions (which update(s) shall be effective on the date specified) and will let you know when we do so by email or through notification on Finsit. Your use of Finsit following the effective date of such update(s) will constitute your acceptance of those updated terms and conditions.

Unless otherwise agreed in writing, we agree to provide and you agree to take and pay for access and use of Finsit subject to the terms and conditions set out below (in which case we and you are each referred to as a **Party**, and both you and us are referred to together as the **Parties**).

### 1. Interpretation

- 1.1 In these terms and conditions, unless the context requires otherwise:
- 1.1.1 words importing any gender include every gender;
  - 1.1.2 words importing the singular number include the plural number and vice versa;
  - 1.1.3 words importing persons include firms, companies and corporations and vice versa;
  - 1.1.4 references to **Clauses** are to the clauses of this Agreement;
  - 1.1.5 any obligation on any Party not to do or omit to do anything is to include an obligation not to allow that thing to be done or omitted to be done;
  - 1.1.6 the headings to the clauses of this Agreement are not to affect the interpretation;

- 1.1.7 reference to any statute or statutory provision includes a reference to it as from time to time amended, extended, re-enacted or consolidated and all subordinate legislation made pursuant to it provided that, as between the Parties, either Party's liability is not increased and/or its right under this Agreement are not materially altered by such amendment, extension, re-enactment or consolidation;
- 1.1.8 any words following the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms; and
- 1.1.9 a reference to writing or written includes e-mails.

- 1.2 In these terms and conditions, the following words and expressions shall have the following meanings:

**“Adviser Workspace”** means the online service through which your Authorised Users access and use the Services;

**“Agreement”** means the agreement between the Parties in respect of the provision of the Services, comprising:

- 1. these terms and conditions;
  - 2. the Order Form;
  - 3. any other addenda or additional documents agreed between the parties in writing from time to time, to be part of the agreement between them;
- and in the event of conflict between the provisions of the above documents, the order of precedence shall be as expressed above, unless expressly agreed between us in writing to the contrary;

**“Authorised User”** means any of your current employees or any employee of a Client who is authorised by you through Finsit to use the Services and the Documentation;

**“Base Package”** means those elements of the Services identified in the Documentation as the Base Package, and as more particularly described in the Documentation;

**“Business Day”** means a day other than a Saturday, Sunday or public holiday in England when banks in London are open for business;

**“Chargeable Event”** means:

1. in respect of the Base Package, the charges specified in the Price List; and
2. in respect of any additional usage on top of the Base Package the additional charges as specified in the Price List from time to time.

**“Client”** means any of your clients to which you make available Finsit in accordance with this Agreement from time to time;

**“Client Functionality”** means the functionality made available to any Client (strictly for the purpose of communicating with you solely in respect of services generally provided by an accountancy practice) through your use of the Services;

**“Client User”** means any Authorised User who is an employee of the Client;

**“Client Workspace”** means the online service through which the Client Users of any Client access and use the Client Functionality part of the Services made accessible to that Client by you;

**“Confidential Information”** means information that is proprietary or confidential and is either clearly labelled as such or identified as Confidential Information in accordance with clause 11;

**“Control”** a business entity shall be deemed to “control” another business entity if it owns, directly or indirectly, in excess of 50% of the outstanding voting securities or capital stock of such business entity or any other comparable equity or ownership interest with respect to a business entity other than a corporation OR as defined in section 1124 of the Corporation Tax Act 2010

**“Controller”** as such term is defined in GDPR;

**“DPA Finsit (GDPR)”** means an addendum to this Agreement (either appended to this Agreement or published in relation to the Services) which confirms, in relation to the Subscriber Data, your obligations, as Controller and our obligations as Processor;

**“Documentation”** means the documentation which we make available to you and which sets

out a description of the Services and the user instructions for the Services;

**“Effective Date”** means the date at which we accept your Order Form or carry out actions consistent with this Agreement coming into force, whichever occurs first, or, where applicable, the date at which you click on the “Accept” button;

**“Finsit”** means our online service which we provide as part of the Services and which can be accessed at the unique URL created for you;

**“GDPR”** means (i) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC, and any national implementing laws such as the Data Protection Act 2018, regulations and secondary legislation, for so long as the GDPR is effective in the UK, and (ii) any successor legislation to the GDPR, in particular the Data Protection Act 2018;

**“Group”** means in relation to a company, that company, any subsidiary or holding company from time to time of that company, and any subsidiary from time to time of a holding company of that company, with the terms ‘subsidiary’ and ‘holding company’ given the meanings attributed to those terms in section 1159 of the Companies Act 2006;

**“Implementation Dependencies”** means those dependencies which we may require you to fulfil, provide or perform for the purpose of implementation and continuing thereafter during the Subscription Term, as set out in the Order Form or the Documentation. To access/activate Finsit you must allow us to identify you by entering your unique client code and password;

**“IP Rights”** means patents, rights to inventions, copyright and related rights, moral rights, trademarks, service marks, logos, trade names and domain names, rights in get-up, rights to goodwill or to sue for passing off or unfair competition, rights in designs, rights in computer software, database rights, rights in confidential information (including know-how and trade secrets) and any other intellectual

property rights, in each case whether registered or unregistered and including all applications (or rights to apply) for, and renewals or extensions of, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.

**"Mandatory Policies"** means the following of our business policies and codes:

1. Support Services Policy
  2. Acceptable Use Policy;
- together with such other policies and codes (as amended from time to time) as we make available through the Services;

**"Normal Business Hours"** means 9.00 am to 5.00 pm local UK time, each Business Day;

**"Open Integration"** means functionality that enables integration of Subscriber Data stored through other Subscriber Software with the Services;

**"Order Form"** means our standard document which may include a quotation and which you send to us reflecting your offer to subscribe for the Services for the Subscription Fees;

**"Packages"** means the Base Package and any other packages we may offer from time to time;

**"Privacy Notice"** means the document which shows how we, as Controller process your Personal data;

**"Price List"** means the price list for the use of the Services, as amended from time to time;

**"Processor"** as such term is defined in GDPR;

**"Services"** means the subscription services provided by us to you under this Agreement via Finsit, comprising the Packages to which you subscribe from time to time in accordance with clause 3.2;

**"Subscriber Data"** means the data made available (whether collected via file upload onto Finsit or through use of Open Integration and any Subscriber Software, or inputted by you or a Client) to Finsit, the Authorised Users, or us on your behalf or of any Client, for the purpose of using the Services or facilitating

your use (or the use of any Client) of the Services;

**"Subscriber Software"** means any software owned or licensed by you or any Client which interfaces in any way with Finsit;

**"Subscription Fees"** means the subscription fees calculated in accordance with the applicable Chargeable Events and payable by you to us, as specified in the Price List from time to time;

**"Subscription Term"** means the period during which we provide the Services to You;

**"Support Services Policy"** means our policy (from time to time) for providing support in relation to the Services;

**"Virus"** means any thing or device (including any software, code, file or programme) which may: prevent, impair or otherwise adversely affect the operation of any computer software, hardware or network, any telecommunications service, equipment or network or any other service or device; prevent, impair or otherwise adversely affect access to or the operation of any programme or data, including the reliability of any programme or data (whether by re-arranging, altering or erasing the programme or data in whole or part or otherwise); or adversely affect the user experience, including worms, trojan horses, viruses and other similar things or devices;

## 2. Access to the Services

- 2.1 Subject to the restrictions set out in this clause 2, the Packages and the other terms and conditions of this Agreement, we hereby grant to you a non-exclusive, non-transferable right, without the right to grant sub-licences:
  - 2.1.1 to permit all Authorised Users other than the Client Users to use the Services, the Adviser Workspace and the Documentation during the Subscription Term solely for your internal business operations; and
  - 2.1.2 to permit the Client Users to access the Client Workspace and to utilise the Client Functionality.
- 2.2 In relation to the Authorised Users, you undertake that each Authorised User shall keep his/her access credentials confidential.

The rights provided under this clause 2 are granted to you only, and shall not be considered granted to any other member of your Group.

### 3. Base Package

3.1 We shall provide the domain (which for the avoidance of doubt shall allow access to the Base Package and/or other Packages available from time to time as shown on the order Form), subject to completion by you of the Implementation Dependencies.

3.2 Subject to clause 9, you may, from time to time during any Subscription Term, subscribe to any Packages, and we shall grant access to the Services and the Documentation in respect of such Packages in accordance with the provisions of this Agreement.

### 4. Services

4.1 We shall use commercially reasonable endeavours to make Finsit available 24 hours a day, seven days a week, except for:

4.1.1 planned maintenance carried out outside Normal Business Hours during the maintenance windows of either 5:00 am to 8:00 am, or 7:00 pm to 10:00 pm UK time; and

4.1.2 unscheduled maintenance performed outside or during Normal Business Hours. If performed during Normal Business Hours we shall use reasonable endeavours to give you at least 3 hours' notice in advance.

4.2 We will, as part of the Services and at no additional cost to you, provide you with our standard customer support services during Normal Business Hours in accordance with the Support Services Policy in effect at the time that the Services are provided. We may amend the Support Services Policy in our sole and absolute discretion from time to time.

### 5. Subscriber Data

5.1 You and/or the Client as applicable shall own all right, title and interest in and to all of the Subscriber Data and, as between the Parties, you shall have sole responsibility for the legality, reliability, integrity, accuracy and quality of the Subscriber Data. You hereby grant us a license to import, access, store and use the Subscriber Data for the purpose of performing our obligations (and exercising our rights) under this Agreement, and to use such Subscriber Data for any of the purposes set out in clause 5.4.6, such licence being non-exclusive, royalty-free, transferable and

worldwide to the extent necessary for such purposes.

5.2 You must maintain separate copies of all Subscriber Data accumulated and/or stored in Finsit including for the purposes of organising your own data back-up. The Services exclude data back-up. We shall not be responsible for any loss, destruction, alteration or damage to the Subscriber Data however caused.

5.3 We shall, in providing the Services, comply with our Privacy Notice relating to the privacy and security of the Subscriber Account Data (as such term is defined in the DPA Finsit (GDPR)) available through Finsit, as such document may be amended from time to time by us in our sole discretion.

5.4 If we process any personal data on your behalf when performing our obligations under this Agreement, the Parties record their intention that you and/or the Client shall be the Controller(s) (as applicable) and we shall be a Processor and in any such case:

5.4.1 you acknowledge and agree that the personal data may be transferred or stored outside the UK or the EEA or to the country where you and the Authorised Users and/or the Client are located from time to time, in order to carry out the Services or provide the Client Workspace and fulfil our other obligations under this Agreement;

5.4.2 you warrant that you (or the Client as applicable) are entitled to transfer the relevant personal data to us so that we may lawfully use, process and transfer the personal data in accordance with this Agreement on your behalf;

5.4.3 you shall ensure that the Clients and the relevant third parties have been informed of, and have given their consent to, such use, processing, and transfer as required by all applicable data protection legislation including GDPR;

5.4.4 we shall, unless otherwise agreed in writing, process the personal data only in accordance with our Privacy Notice, the terms of this Agreement and any lawful instructions reasonably given by you from time to time;

5.4.5 each party shall take appropriate technical and organisational measures against unauthorised or unlawful processing of the personal data or its accidental loss, destruction or damage; and

5.4.6 subject to the Privacy Notice we may process and monitor any Subscriber Data (including in aggregated and anonymised form) for any one or more of the following purposes: to identify you and any of your customer accounts with us; administration; research, statistical analysis, benchmarking and behavioural analysis; customer profiling and analysing; fraud prevention and detection; to prevent and/or detect crime; billing and order fulfilment; credit scoring and credit checking; to notify you of any changes to the Services; to improve our goods and services; participation in interactive features; or in the event we sell or buy any business or assets.

5.4.7 Each party shall, with effect from the Effective Date comply with the DPA Finsit (GDPR).

## 6. Third party providers

6.1 You acknowledge that the Services may enable or assist you whether through Open Integration or otherwise, to access the website content of, correspond with, integrate with, and purchase products and services from, third parties via third-party websites and that you do so solely at your own risk. We make no representation, warranty or commitment and shall have no liability or obligation whatsoever in relation to the content or use of, or correspondence with, any such third-party website, or any transactions completed, and any contract entered into by you, with any such third party. Any contract entered into and any transaction completed via any third-party website is between you and the relevant third party, and not us. We recommend that you refer to the third party's website terms and conditions and privacy policy prior to using the relevant third-party website. We do not endorse or approve any third-party website nor the content of any of the third-party website made available via the Services.

6.2 You acknowledge that through Open Integration the Services may enable access to certain Subscriber Data held on third party products or services, from which Subscriber Data may be uploaded, stored and used with and within the Services. Such access, if available, is procured by us through an application programming interface created in collaboration with that third party. For the avoidance of doubt any access to or other use

of third party products or services is procured by us in connection with the Services strictly on an 'as is', 'as available' basis. You understand that in respect of some third parties, the availability of their products or services may only be procured subject to the payment of an additional fee.

## 7. Our obligations

7.1 You agree that the provision, use and access to the Services is on an "as is" basis. In particular we:

7.1.1 do not warrant that your use of the Services, or any Client's access to the Client Workspace will be uninterrupted or error-free or Virus free; or that the Services, Documentation and/or the information obtained by you through the Services or the Client through the Client Workspace will meet your requirements and/or your Clients' respectively; and

7.1.2 are 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 you acknowledge that the Services and Documentation may be subject to limitations, delays and other problems inherent in the use of such communications facilities.

7.2 We confirm that we have and will maintain all necessary licences, consents, and permissions necessary for the performance of our obligations under this Agreement.

## 8. Your obligations

8.1 You shall:

8.1.1 fully satisfy the Implementation Dependencies, including in relation to payment of any license fees or annual support fees payable in respect of *inter alia* the Subscriber Software; and

8.1.2 provide us with all necessary co-operation in relation to this Agreement, and all necessary access to such information as may be required by us;

in order for us to provide the Services, including but not limited to Subscriber Data, security access information and configuration services;

8.1.3 comply with all applicable laws and regulations with respect to your

- activities under this Agreement including compliance with any restrictions on dealings with prescribed individuals, groups or nations imposed by trade sanctions enforced in the United Kingdom or by the United States of America's Office of Financial Control ("OFAC") or any successor from time to time to OFAC, any other governmental or international law-making body with legislative authority over your (or your Client's) activities;
- 8.1.4 carry out all of your other responsibilities set out in this Agreement in a timely and efficient manner. In the event of any delays in the provision of such assistance by you as agreed by the Parties, we may adjust any agreed timetable or delivery schedule as reasonably necessary;
- 8.1.5 ensure that the Authorised Users use the Services, the Client Workspace and the Documentation in accordance with the terms and conditions of this Agreement (as amended from time to time in accordance with its terms) and shall be responsible for any Authorised User's breach of this Agreement;
- 8.1.6 obtain and shall maintain and warrant to have in place during the Subscription Term all necessary licences, consents, and permissions necessary for us, our contractors and agents to perform our obligations under this Agreement (including without limitation the Services);
- 8.1.7 ensure that your network and systems comply with the relevant specifications provided by us from time to time;
- 8.1.8 be solely responsible for procuring and maintaining your network connections and telecommunications links allowing your systems to access the Services, and all problems, conditions, delays, delivery failures and all other loss or damage arising from or relating to your network connections or telecommunications links or caused by the internet;
- 8.1.9 not alter or modify or permit the Services (whether whole or any part) to be combined with or become incorporated in any other software or service without our prior written consent; and
- 8.1.10 in performing your obligations under this Agreement, comply and, to the extent applicable, procure the compliance of your Clients, with the Mandatory Policies.
- 9. Charges and payment**
- 9.1 You shall pay the Subscription Fees to us in accordance with the Order Form, the Packages selected and this clause 9.
- 9.2 The Subscription Fees for the Services shall be payable monthly in arrears in accordance with the Price List. All amounts stated are exclusive of VAT (Value Added Tax) and/or any other applicable taxes or levy, which shall be charged in addition at the rate in force at the date any payment is required from you.
- 9.3 We shall invoice you the Subscription Fees calculated in accordance with the relevant Chargeable Events and you shall pay the Subscription Fees identified on the invoice by the due date identified on the invoice.
- 9.4 You agree to accept invoices in electronic format and to keep us informed of any change to the email address at which electronic invoices are to be issued.
- 9.5 Where payment is not made in accordance with this clause 9 and provided that the invoice (or part thereof) is not subject of a genuine dispute between the Parties, we shall be entitled to charge interest accruing daily on the outstanding amount at the rate of 4% per annum above the National Bank of England base rate for the time being in force, from the due date until the outstanding amount is paid in full. We reserve the right to suspend provision of the Services until payment is received in full.
- 9.6 You shall pay all amounts due under the Agreement in full without any deduction or withholding except as required by law and you shall not be entitled to assert any credit, set-off or counterclaim against us in order to justify withholding payment of any such amount in whole or in part. We may, without limiting our other rights or remedies, set off any amount owing to us by you against any amount payable by us to you.
- 9.7 We may accept payment made by Direct Debit or Credit Card from you.
- 9.8 In circumstances where you fail to make payment in respect of any invoice, we reserve the right to approximate the Subscription Fees payable and demand payment upfront or

require a credit amount to be placed and maintained on your account.

9.9 We reserve the right, in our absolute discretion to remove, insert, change or alter in whole or in part and at any time the contents of the Services without prior notification to you. If, at any time whilst using the Services, you fail to comply with the Acceptable Use Policy, we may require you to pay additional charges and you shall pay such charges at our then current rates.

9.10 You agree to pay us any reasonable costs that we incur when recovering any outstanding amount owed by you, including debt collection agency costs and reasonable legal costs.

## 10. Proprietary rights

10.1 You acknowledge and agree that we and/or our licensors own all IP Rights in the Services and the Documentation. Except as expressly stated herein, this Agreement does not grant you or any Client any rights to, under or in, any patents, copyright, database right, trade secrets, trade names, trade marks (whether registered or unregistered), or any other IP Rights or licences in respect of the Services or the Documentation.

10.2 We confirm that we have all the rights in relation to the Services and the Documentation that are necessary to grant all the rights we purport to grant under, and in accordance with, the terms of this Agreement.

## 11. Confidentiality and compliance with policies

11.1 Each Party may be given access to Confidential Information from the other Party in order to perform its obligations under this Agreement. A Party's Confidential Information shall not be deemed to include information that:

11.1.1 is or becomes publicly known other than through any act or omission of the receiving Party;

11.1.2 was in the other Party's lawful possession before the disclosure;

11.1.3 is lawfully disclosed to the receiving Party by a third party without restriction on disclosure; or

11.1.4 is independently developed by the receiving Party, which independent development can be shown by written evidence.

11.2 Each Party shall hold the other's Confidential Information in confidence and not make the other's Confidential Information available to any third party (save that disclosure is permitted by us within our Group and to our

professional advisers, agents and (sub)contractors), or use the other's Confidential Information for any purpose other than the implementation of this Agreement, or as may be required to be disclosed by law, by any governmental or other regulatory authority or by a court or other authority of competent jurisdiction.

11.3 Each Party shall take all reasonable steps to ensure that the other's Confidential Information to which it has access is not disclosed or distributed by its employees or agents in violation of the terms of this Agreement.

11.4 We shall not be responsible for any loss, destruction, alteration or disclosure of Confidential Information caused by any third party.

11.5 You acknowledge that details of the Services, and the results of any performance tests of the Services, constitute our Confidential Information.

11.6 The above provisions of this clause 11 shall survive termination of this Agreement, however arising, for a period of 5 (five) years but shall not restrict our freedom to copy and to re-use Finsit and techniques or functionality developed by us for or with you whether or not based upon Confidential Information you disclosed to us.

## 12. Indemnity

12.1 Notwithstanding any other provisions in this Agreement, you shall defend, indemnify and hold us harmless against claims (including any claim brought by a Client, the owner or licensor of any Subscriber Software or any other third party), actions, proceedings, losses, damages, expenses and costs (including without limitation court costs and reasonable legal fees) arising out of or in connection with your use of the Services and/or Documentation (and use by the Client(s) of the Client Workspace and/or Client Functionality and the Documentation) outside of that expressly permitted by this Agreement, provided that:

12.1.1 you are given prompt notice of any such claim;

12.1.2 we reasonably co-operate with you in the defence and settlement of such claim, at your expense; and

12.1.3 you are given sole authority to defend or settle the claim.

12.2 We shall defend you, your officers, directors and employees against any claim that the Services or Documentation infringes any

United Kingdom patent effective as of the Effective Date, copyright, trade mark, database right or right of confidentiality, and shall indemnify you for any amounts awarded against you in judgment or settlement of such claims, provided that:

- 12.2.1 we are given prompt notice of any such claim;
  - 12.2.2 you reasonably co-operate with us in the defence and settlement of such claim, at our expense; and
  - 12.2.3 we are given sole authority to defend or settle the claim.
- 12.3 In the defence or settlement of any claim, we may procure the right for you to continue using the Services, replace or modify the Services so that they become non-infringing or, if such remedies are not reasonably available, terminate this Agreement on 2 Business Days' notice to you without any additional liability or obligation to pay liquidated damages or other additional costs to you.
- 12.4 In no event shall we, our employees, agents and sub-contractors be liable to you to the extent that the alleged infringement is based on:
- 12.4.1 a modification of the Services or Documentation by anyone other than us or a person authorised by us; or
  - 12.4.2 your use of the Services or Documentation, or any Client's use of the Client Workspace and/or Client Functionality or the Documentation, in a manner contrary to the instructions given to you or the Client by us; or
  - 12.4.3 your use of the Services or Documentation, or any Client's use of the Client Workspace and/or Client Functionality or the Documentation, after notice of the alleged or actual infringement from us, a claimant or any appropriate authority.
- 12.5 The foregoing and clause 13.3.3 state your sole and exclusive rights and remedies, and our entire obligation and liability (including of our employees, agents and sub-contractors), for infringement of any patent, copyright, trade mark, database right or IP Rights or right of confidentiality.

### 13. Limitation of liability

- 13.1 Except as expressly and specifically provided in this Agreement:
- 13.1.1 you assume sole responsibility for results obtained from the use of the Services and the Documentation by

you, and for results obtained from the use of the Client Workspace and the Documentation by any Client, and for conclusions drawn from such use. We shall have no liability for any damage caused by errors or omissions in any information, instructions or scripts you or any Client provided to us in connection with the Services, or any actions taken by us at your direction;

- 13.1.2 we do not warrant that your use of the Services and the Client's use of the Client Workspace will be uninterrupted or Virus free or error-free. 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 this Agreement; and
  - 13.1.3 the Services and the Documentation are provided to you, and the Client Workspace and Documentation are provided for the benefit of the Client(s), on an "as is", "as available" basis.
- 13.2 Nothing in this Agreement excludes either Party's liability for:
- 13.2.1 death or personal injury caused by our negligence; or
  - 13.2.2 fraud or fraudulent misrepresentation.
- 13.3 Subject to clause 13.1 and clause 13.2:
- 13.3.1 we shall not be liable whether in tort (including for negligence or breach of statutory duty), contract, misrepresentation, restitution or otherwise for any of the following losses, no matter if those losses are direct or indirect: (i) loss of profits, anticipated savings or wasted expenditure; (ii) loss of revenue, business or contracts; (iii) depletion or loss of goodwill and/or similar losses; (iv) loss, destruction, alteration or damage or corruption of data or information; (v) pure economic loss; (vi) non-pecuniary loss; (vii) third party loss; and (viii) any special, indirect or consequential loss, costs, damages, charges or expenses under this Agreement;
  - 13.3.2 we shall not be liable for any penalty imposed on you or your Clients or any loss or damage arising from your



failure to fulfil your obligations under this Agreement;

13.3.3 our total aggregate liability in contract (including in respect of the indemnity at clause 12.2), tort (including negligence or breach of statutory duty), misrepresentation, restitution or otherwise, arising in connection with the performance or contemplated performance of this Agreement shall be limited to the total Subscription Fees paid to us during the 12 months immediately preceding the date on which the claim arose;

13.3.4 we shall have no liability unless you shall have served notice in writing of any facts which may give rise to a claim (and were not excluded by this Agreement) against us within 2 (two) years of the date you either became aware of the circumstances giving rise to a claim or the date you ought reasonably to have become so aware; and

13.3.5 you acknowledge and agree that the limitations on or exclusions of our liability to you and any other third party are fair and reasonable having regard to the commercial relationship between the parties.

13.4 This clause 13 shall survive the termination of this Agreement for whatever reason.

#### 14. Term and termination

14.1 This Agreement shall commence on the Effective Date and shall continue indefinitely until such time as:

14.1.1 you provide us with not less than 30 days' written notice of your intention to terminate, such termination to take effect at the end of the notice period or if a period longer than 30 days is specified, on the date specified in the notice;

14.1.2 we notify you of termination, in writing, at least 12 months prior to the date of termination, in which case this Agreement shall terminate on the expiry of the 12 months' notice; or

14.1.3 the Agreement is otherwise terminated in accordance with its provisions.

14.2 Without affecting any other right or remedy available to it, either Party may terminate this

Agreement with immediate effect by giving written notice to the other Party if:

14.2.1 the other Party fails to pay any amount due under this Agreement on the due date for payment and remains in default not less than thirty (30) days after being notified in writing to make such payment;

14.2.2 the other Party commits a material breach of any other term of this Agreement which breach is irremediable or (if such breach is remediable) fails to remedy that breach within a period of thirty (30) days after being notified in writing to do so;

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

14.2.4 the other Party commences negotiations with all or any class of its creditors with a view to rescheduling any of its debts, or makes a proposal for or enters into any compromise or arrangement with its creditors;

14.2.5 a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of that other Party;

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

14.2.7 the holder of a qualifying floating charge over the assets of that other Party has become entitled to appoint or has appointed an administrative receiver;

14.2.8 a person becomes entitled to appoint a receiver over the assets of the other Party or a receiver is appointed over the assets of the other party;

14.2.9 a creditor or encumbrancer of the other Party attaches or takes possession of, or a distress, execution, sequestration or other such process is levied or enforced on or sued against, the whole or any part of the other Party's assets and such attachment or

process is not discharged within 14 days;

14.2.10 the other Party suspends or ceases, or threatens to suspend or cease, carrying on all or a substantial part of its business; or

14.2.11 in the case of termination by us but not by you, where you undergo a change of Control.

14.3 We reserve the right without notice and without liability to you, to terminate any third party product or service available or accessible through the Services and/or the Client Workspace in the event that such a third party become involved in any capacity in any business concern which, in our reasonable opinion, competes with our business (or that of our Group).

14.4 On termination of this Agreement for any reason:

14.4.1 all licences granted under this Agreement shall immediately terminate and you shall immediately cease all use of the Services and/or the Documentation; and

14.4.2 any rights, remedies, obligations or liabilities of the parties that have accrued up to the date of termination, including the right to claim damages in respect of any breach of the Agreement which existed at or before the date of termination shall not be affected or prejudiced.

## 15. Non-solicitation

15.1 In order to protect our legitimate business interests and each of our Group companies, you covenant with us for yourself and as agent for each of your Group companies (if any) that you shall not (and shall procure that no member of your Group shall) (except with our prior written consent):

15.1.1 attempt to solicit or entice away; or

15.1.2 solicit or entice away;

from our employment or service (or any of our Group companies) the services of any Restricted Person (as that term is defined in clause 15.3) other than by means of a national advertising campaign open to all-comers and not specifically targeted at our staff or any of our Group companies.

15.2 You shall be bound by the covenant set out in clause 15.1 during the term of this Agreement, and for a period of 12 months after termination or expiry of this Agreement.

15.3 For the purposes of this clause 15, a Restricted Person shall mean any firm, company or person employed or engaged by us or any of our Group companies during the Subscription Term who has been engaged in the provision of services or the management of this Agreement either as principal, agent, employee, independent contractor or in any other form of employment or engagement.

15.4 If you commit any breach of this clause 15, you shall, on demand, pay to us or our relevant Group company a sum equal to two years of gross salary or twice the annual fee that was payable by us or our relevant Group company to the Restricted Person plus the recruitment costs incurred in replacing such person.

15.5 Notwithstanding clause 23, the covenants in clauses 15.1 and 16 are intended for the benefit of, and shall be enforceable to the fullest extent permitted by law, by us and each of our Group companies and shall apply to actions carried out by you or any member of your Group in any capacity (including as shareholder, partner, director, principal, consultant, officer, agent or otherwise) and whether directly or indirectly, on your or its own behalf or on behalf of, or jointly with, any other person.

## 16. Non-disparagement

In order to protect our legitimate business interests and each of our Group companies, you covenant with us in your own right and as agent for each of your Group companies that you shall not (and shall procure that no member of your Group shall) at any time after termination of this Agreement, say anything which may be harmful to the reputation of our business and/or of any of our Group companies whether defamatory or otherwise.

## 17. Force majeure

We shall have no liability to you (or to any Client or other third party) under this Agreement if we are prevented from or delayed in performing our obligations under this Agreement, or from carrying on our business, by acts, events, omissions or accidents beyond our reasonable control, including, without limitation, strikes, lock-outs or other industrial disputes (whether involving our workforce or of any other party), failure of a utility service or transport or telecommunications network, terrorist attacks, act of God, war, riot, civil commotion, armed conflict, imposition of

sanctions, embargo, malicious damage, denial of service attack, compliance with any law or governmental order, rule, regulation or direction, accident, epidemic, pandemic, breakdown of plant or machinery, collapse of buildings, fire, flood, storm or default of suppliers or sub-contractors, provided that you are notified of such an event and its expected duration.

#### 18. **Waiver**

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

#### 19. **Severance**

19.1 If any provision (or part of a provision) of this Agreement is found by any court or administrative body of competent jurisdiction to be invalid, unenforceable or illegal, the other provisions shall remain in force.

19.2 If any invalid, unenforceable or illegal provision would be valid, enforceable or legal if some part of it were deleted, the provision shall apply with whatever modification is necessary to give effect to the commercial intention of the Parties.

#### 20. **Entire agreement**

20.1 This Agreement constitutes the entire agreement between the Parties and supersedes and extinguishes all previous agreements, promises, assurances, warranties, representations and understandings between them, whether written or oral, relating to its subject matter.

20.2 Each Party acknowledges that in entering into this Agreement it does not rely on, and shall have no remedies in respect of, any undertaking, promise, statement, representation, assurance, warranty or understanding (whether in writing or not) of any person (whether party to this Agreement or not), whether made innocently or negligently, that is not set out in this Agreement.

20.3 Each Party agrees that it shall have no claim for innocent or negligent misrepresentation or negligent misstatement based on any statement in this Agreement.

20.4 Nothing in this clause 20 shall limit or exclude any liability for fraud.

#### 21. **Assignment**

21.1 You shall not, without our prior written consent, assign, transfer, charge, sub-contract or deal in any other manner with all or any of your rights or obligations under this Agreement.

21.2 We may at any time assign, transfer, charge, sub-contract or deal in any other manner with all or any of our rights or obligations under this Agreement.

#### 22. **No partnership or agency**

Nothing in this Agreement is intended to or shall operate to create a partnership between the Parties, or authorise either party to act as agent for the other, and neither Party shall have the authority to act in the name or on behalf of or otherwise to bind the other in any way (including, but not limited to, the making of any representation or warranty, the assumption of any obligation or liability and the exercise of any right or power).

#### 23. **Third party rights**

Unless it expressly states otherwise, this Agreement does not confer any rights on any person or party (other than the Parties to this Agreement and, where applicable, their successors and permitted assigns) pursuant to the Contracts (Rights of Third Parties) Act 1999. The rights of the parties to rescind or vary this Agreement are not subject to the consent of any other person.

#### 24. **Notices**

24.1 Any notice or consent to be given under this Agreement shall be in writing and shall be delivered personally or sent by post or receipted email to the other Party at the address given herein and shall be deemed to have been given:

24.1.1 in the case of a letter sent by ordinary pre-paid first class post: forty-eight hours from the date of posting;

24.1.2 in the case of a receipted email: at the time of transmission to the correct email address of the addressee provided the hard copy of the email is sent by post on or as soon as practicable after the date of transmission, save that if notice is served outside of Normal Business

Hours' notice shall be deemed served the next Business Day; and  
24.1.3 if delivered personally, at the time of delivery.

**25. Governing law**

This 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.

**26. Jurisdiction**

Each Party irrevocably agrees that the English courts shall have exclusive jurisdiction to settle any dispute or claim arising out of or in connection with this Agreement or its subject matter or formation (including non-contractual disputes or claims).

## ABOUT US

Finsit is owned/licensed to, and operated by Wolters Kluwer (UK) Limited (company registration 450650) having its registered office at 145 London Road, Kingston upon Thames KT2 6SR ("we" (and "us" and "our" in context)). References to "you" and "your" in context shall mean the Subscriber (as such term, together with any other capitalised terms are defined in Finsit Subscriber Terms and Conditions).

## SCOPE

Your use of Finsit is subject to this Acceptable Use Policy. By using Finsit, you will be deemed to have accepted and agreed to be bound by this Acceptable Use Policy. We may make changes to the Acceptable Use Policy from time to time. We will notify you of such changes by any reasonable means, including by posting the revised version of the Acceptable Use Policy on Finsit. You can determine when we last changed the Acceptable Use Policy by referring to the 'LAST UPDATED' statement above. Your use of Finsit following changes to the Acceptable Use Policy will constitute your acceptance of those changes. If you do not agree to the Acceptable Use Policy, please refrain from using Finsit.

1 You shall not access, host, store, publish, distribute or transmit any material which consists of, or is linked to, any spyware, computer virus, Trojan horse, worm, keystroke logger, rootkit or other malicious computer software or any documentation or other material during the course of the use of the Services that:

- 1.1 is unlawful, harmful, threatening, defamatory, obscene, infringing, harassing or racially or ethnically offensive;
- 1.2 facilitates illegal activity;
- 1.3 depicts sexually explicit images;
- 1.4 promotes unlawful violence;
- 1.5 is discriminatory based on race, gender, colour, religious belief, sexual orientation, disability; or
- 1.6 is otherwise illegal or causes damage or injury to any person or property; and shall procure that no Client User shall undertake such activity through access to the Client Workspace or use of the Client Functionality. We reserve the right, without notice or liability to you, to disable your access to the Services and of any Client to any Client Workspace or to any material that breaches the provisions of this Acceptable Use Policy.

2 You shall not, and shall procure that each Client shall not:

- 2.1 except as may be allowed by any applicable law which is incapable of exclusion by agreement between the parties and except to the extent expressly permitted under the Finsit Subscriber Terms and Conditions:
  - 2.1.1 attempt to copy, modify, duplicate, create derivative works from, frame, mirror, republish, download, display, transmit, or distribute all or any portion of Finsit and/or Documentation (as applicable) in any form or media or by any means; or
  - 2.1.2 attempt to de-compile, reverse compile, disassemble, reverse engineer or otherwise reduce to human-perceivable form all or any part of the Finsit; or
  - 2.1.3 access all or any part of the Services and Documentation in order to build a product or service which competes with the Services and/or the Documentation; or
  - 2.1.4 use the Services and/or Documentation to provide services to third parties save as permitted by the Finsit Subscriber Terms and Conditions; or
  - 2.1.5 subject to Finsit Subscriber Terms and Conditions, license, sell, rent, lease, transfer, assign, distribute, display, disclose, or otherwise commercially exploit, or otherwise make the Services and/or Documentation available to any third party except the Authorised Users, or
  - 2.1.6 attempt to obtain, or assist third parties in obtaining, access to the Services and/or Documentation, other than as provided under Finsit Subscriber Terms and Conditions.

- 2.2 You shall use all reasonable endeavours to prevent any unauthorised access to, or use of, the Services and/or the Documentation and, in the event of any such unauthorised access or use, promptly notify us.
- 3 You shall not, and shall not cause or permit others to:
  - 3.1 perform or disclose any benchmarking, scalability, availability or performance testing of the Services; or
  - 3.2 perform or disclose vulnerability scanning, network reconnaissance, port and service identification or penetration testing of the Services.
- 4 We do not apply a fixed limit to the amount of data you may store using Finsit; however this does not give you the right to store an unlimited amount of data. In the event the Subscriber's Data exceeds the average amount of data stored in Finsit by other subscribers, by more than 50%, we shall inform you that your data storage has reached maximum capacity. If you do not then reduce or cause the reduction of the Subscriber Data, we shall be entitled to charge a reasonable increase in the Subscription Fees. In the event you do not agree with the increased Subscription Fees, we shall have the right to terminate your subscription/the Agreement without penalty by giving you 30 days written notice.
- 5 You shall ensure that log-in information, security procedures, and other information provided by us to you for accessing the Services are treated as confidential information. You shall immediately inform us in the event that any unauthorised person has obtained knowledge of information or you discovered any infringements or attempted infringements that might affect the Services.

## DPA Finsit (GDPR)- effective from the Effective Date

LAST UPDATED 03/12/2021

These terms are supplemental to the Finsit - Subscriber Terms and Conditions, and are entered between

1. the Subscriber (“Controller”) and
2. Wolters Kluwer (UK) Ltd, a company registered in England and Wales with company registration number 00450650 having its registered office at 145 London Road, Kingston upon Thames, Surrey, KT2 6SR; (“Processor”).

Hereinafter jointly also to be referred to as the “Parties” and each separately as a “Party”.

WHEREAS, the Controller and the Processor are party to an agreement concerning the provision of Services (as such term is defined in Finsit - Subscriber Terms and Conditions) (“the Agreement”) by the Processor to the Controller.

The Processor may periodically update this DPA (which update(s) shall be effective on the date specified). In each case the Processor shall advise the Controller by email or through notification on Finsit or at <https://www.wolterskluwer.com/en-gb/solutions/software-tax-accounting/terms-conditions> or on its dedicated websites from time to time. Controller’s continued use of the Services following the effective date of such update(s) will constitute its acceptance of those updated terms and conditions.

NOW, THEREFORE, and in order to enable the Parties to carry out their relationship in a manner that is compliant with law, the Parties have entered into this Data Processing Agreement (“DPA”) with effect from the Effective Date (as such term is defined in the Agreement) as follows:

### 1. Definitions

For the purposes of this DPA:

“Affiliates”	shall mean any entity that directly or indirectly controls, is controlled by, or is under common control with the subject entity. “Control” for purposes of this definition, means direct or indirect ownership or control of more than 50% of the outstanding voting securities or capital stock of such subject entity or any other comparable equity or ownership interest with respect to a business entity other than a corporation OR as defined in section 1124 of the Corporation Tax Act 2010;
“Applicable Data Protection Law”	GDPR (and/or 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);
“International Organization”	shall mean an organization and its subordinate bodies governed by public international law, or any other body which is set up by, or on the basis of, an agreement between two or more countries;

"Member State"	shall mean a country belonging to the European Union (EU);
"Personal Data"	shall mean any information relating to an identified or identifiable natural person (Data Subject);
"Data Subject"	shall mean an identifiable person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;
"Personal Data Breach"	shall mean a breach of security leading to the accidental or unlawful destruction, loss alteration, unauthorized disclosure or, or access to, Personal Data transmitted, stored or otherwise Processed;
"Process/7Processing"	shall mean any operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;
"Services Agreement"	shall mean the Agreement concluded between the Controller and the Processor setting out the terms and conditions for the provision of the Services;
"Services"	shall mean the services provided by the Processor to the Controller as such term is defined in the Agreement and described under 'subject-matter of the processing' in Annex 1 of this DPA;
"Special Categories of Data"	shall mean data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership; genetic data, biometric data Processed for the purpose of uniquely identifying a natural person; data concerning health or data concerning a natural person's sex life or sexual orientation;
"Sub-processor"	shall mean any data processor engaged by the Processor who agrees to receive from the Processor Personal Data exclusively intended for Processing activities to be carried out on behalf of the Controller in accordance with its instructions, the terms of this DPA and the terms of a written subcontract;
"Subscriber Account Data"	shall mean Personal Data that relates to Subscriber's relationship with the Processor, including the names and/or contact information of individuals authorized by Subscriber to discuss account information, billing and support information or of individuals that Subscriber has associated with obtaining the Processor's Services;
"Supervisory Authority"	shall mean an independent public authority which is established by a Member State pursuant to Article 51 of the GDPR; and/or the UK Information Commissioner's Office ("ICO");



"Technical and Organizational Security Measures"	shall mean those measures aimed at protecting Personal Data against accidental destruction or accidental loss, alteration, unauthorized disclosure or access, in particular where the Processing involves the transmission of data over a network, and against all other unlawful forms of Processing;
"Third Country"	shall mean a country where the European Commission or the ICO has not decided that the country, a territory or one or more specified sectors within that country, ensures an adequate level of protection;
"UK GDPR"	means 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); and
"Wolters Kluwer Group"	shall mean the Processor and its Affiliates engaged in the Processing of Personal Data.

## 2. Details of the Processing

The parties acknowledge and agree that with regard to the Processing of Subscriber Account Data, Subscriber is a Controller or Processor, as applicable, and Wolters Kluwer (UK) Limited is an independent Controller, not a joint controller with Subscriber. Each party shall comply with its obligations under the Applicable Data Protection Law.

The details of the Processing operation provided by the Processor to the Controller as a commissioned data processor (e.g., the subject-matter of the processing, the nature and purpose of the processing, the type of personal data and categories of data subjects) are specified in Annex 1 to this DPA. The Services Agreement and this DPA sets out Controller's complete instructions to Processor in relation to the Processing of the Personal Data and any Processing required outside of the scope of these instructions will require prior written agreement between the parties.

## 3. Rights and Obligations of Controller

The Controller:

(a) remains the responsible data controller for the Processing of the Personal Data as instructed to the Processor based on the Services Agreement, this DPA and as otherwise instructed. The Controller has instructed and throughout the duration of the commissioned data processing will instruct the Processor to Process the Personal Data only on Controller's behalf and in accordance with the Applicable Data Protection Law, the Services Agreement, this DPA and Controller's instructions. The Controller is entitled and obliged to instruct the Processor in connection with the Processing of the Personal Data, generally or in the individual case. Instructions may also relate to the correction, deletion, blocking of the Personal Data. Instructions shall generally be given in writing, unless the urgency or other specific circumstances require another (e.g., oral, electronic) form. Instructions in another form than in writing shall be confirmed by the Controller in writing without delay. To the extent that the implementation of an instruction results in costs for the Processor, the Processor will first inform the Controller about such costs. Only after the Controller's confirmation to bear such costs for the implementation of an instruction, the Processor is required to implement such instruction.

(b) warrants that:

- (i) its processing of the Personal Data is based on legal grounds for processing as may be required by Applicable Data Protection Law and it has obtained and shall maintain throughout the term of the Services Agreement all necessary rights, permissions, registrations and consents in

accordance with and as required by Applicable Data Protection Law with respect to Processor's processing of Personal Data under this DPA and the Services Agreement;

- (ii) it is entitled to and has all necessary rights, permissions and consents to transfer the Personal Data to Processor and otherwise permit Processor to process the Personal Data on its behalf, so that Processor may lawfully use, process and transfer the Personal Data in order to carry out the Services and perform Processor's other rights and obligations under this DPA and the Services Agreement. Controller shall have sole responsibility for the accuracy, quality, and legality of Personal Data and the means by which Controller acquired Personal Data; and
- (iii) it has assessed the Technical and Organizational Security Measures set out in Annex 4 of this DPA and has determined that these satisfy the requirements of Article 32 GDPR in respect of Processor's processing of Personal Data.

#### **4. Obligations of Processor**

The Processor shall:

(a) process the Personal Data only as instructed by the Controller and on the Controller's behalf; such instruction is provided in the Services Agreement, this DPA and otherwise in documented form as specified in clause 3 above. Such obligation to follow the Controller's instruction also applies to the transfer of the Personal Data to a Third Country or an International Organization.

(b) inform the Controller promptly if the Processor cannot comply with any instructions from the Controller for whatever reasons;

(c) ensure that persons authorized by the Processor to Process the Personal Data on behalf of the Controller have committed themselves to confidentiality or are under an appropriate obligation of confidentiality and that such persons that have access to the Personal Data Process such Personal Data in compliance with the Controller's instructions.

(d) implement the Technical and Organizational Security Measures which will meet the requirements of the Applicable Data Protection Law as further specified in Annex 4 before Processing of the Personal Data and ensure to provide sufficient guarantees to the Controller on such Technical and Organizational Security Measures.

(e) assist the Controller by appropriate Technical and Organizational Security Measures, insofar as this is feasible, for the fulfilment of the Controller's obligation to respond to requests for exercising the Data Subjects rights concerning information, access, rectification and erasure, restriction of processing, notification, data portability, objection and automated decision-making. The Processor shall maintain the Technical and Organizational Security Measures set forth in Annex 4 of this DPA. To the extent such feasible Technical and Organizational Security Measures require changes or amendments from time to time, the Processor will advise the Controller on the costs to implement such additional or amended Technical and Organizational Security Measures. Once the Controller has confirmed to bear such costs, the Processor will implement such additional or amended Technical and Organizational Security Measures to assist the Controller or to respond to Data Subject's requests.

(f) make available to the Controller all information necessary to demonstrate compliance with the obligations laid down in this DPA and in Article 28 GDPR and allow for and contribute to audits, including inspections conducted by the Controller or another auditor mandated by Controller. The Controller is aware that any in-person on-site audits may significantly disturb the Processor's business operations and may entail high expenditure in terms of cost and time. Hence, the Controller may only carry out an in-person on-site audit if the Controller reimburses the Processor for any costs and expenditures incurred by the Processor due to the business operation disturbance. Each requested audit shall meet the following requirements:

- (i) no more than one audit per calendar year shall be requested or conducted and upon no less than 90 days' notice to the Processor;
- (ii) shall be conducted by an internationally recognized independent auditing firm reasonably acceptable to Processor;
- (iii) take place during Processor's regular business hours, pursuant to a mutually agreed upon scope of audit;
- (iv) the duration of the audit must be reasonable and in any event shall not exceed two business days;
- (v) no access shall be given to the data of other customers; audits will not be permitted if they interfere with Processor's ability to provide the Services to any customers;
- (vi) audits shall be subject to any confidentiality or other contractual obligations of Processor or Wolters Kluwer's group (including any confidentiality obligations to other customers, vendors or other third parties);
- (vii) any non-affiliated third parties participating in the audit shall execute a confidentiality agreement reasonably acceptable to Processor;
- (viii) all costs and expenses of any audit shall be borne by Controller; and
- (ix) any audit of a facility will be conducted as an escorted and structured walkthrough and shall be subject to Processor's security policies.

(g) notify the Controller without undue delay:

- (i) about any legally binding request for disclosure of the Personal Data by a law enforcement authority unless otherwise prohibited, such as a prohibition under the law to preserve the confidentiality of a law enforcement investigation;
- (ii) about any complaints and requests received directly from the Data Subjects (e.g., regarding access, rectification, erasure, restriction of processing, data portability, objection to processing of data, automated decision-making) without responding to that request, unless it has been otherwise authorized to do so;
- (iii) if the Processor is required pursuant to UK, EU or Member State law to which the Processor is subject to process the Personal Data beyond the instructions from the Controller, before carrying out such processing beyond the instruction, unless that UK, EU or Member State law prohibits such information on important grounds of public interest; such notification shall specify the legal requirement under such UK, EU or Member State law;
- (iv) if, in the Processor's opinion, an instruction infringes the Applicable Data Protection Law. Upon providing such notification, the Processor shall not be obliged to follow the instruction, unless and until the Controller has confirmed or changed it; and
- (v) after the Processor becomes aware of a Personal Data Breach at the Processor. In case of such a Personal Data Breach, taking into account the nature of the processing and information available to the Processor, upon the Controller's written request, the Processor will use commercially reasonable efforts to assist the Controller with the Controller's obligation under Applicable Data Protection Law to inform the affected Data Subjects and the Supervisory Authorities, as applicable, and to document the Personal Data Breach.

(h) assist the Controller to the extent Controller does not otherwise have access to the relevant information, and to the extent such information is available to Processor, with any Data Protection Impact Assessment as required by Article 35 GDPR that relates to the Services provided by the Processor to the Controller and the Personal Data processed by the Processor on behalf of the Controller.

(i) deal with all enquiries from the Controller relating to its Processing of the Personal Data subject to the processing (e.g., to enable the Controller to respond to complaints or requests from Data Subjects in a timely manner) and abide by the advice of the Supervisory Authority with regard to the Processing of the Personal Data transferred.

(j) that, to the extent that the Processor is required and requested to correct, erase and/or block Personal Data processed under this DPA, the Processor will do so without undue delay. If and to the extent that Personal Data cannot be erased due to statutory retention requirements, the Processor shall, in lieu of

erasing the relevant Personal Data, be obliged to restrict the further Processing and/or use of Personal Data, or remove the associated identity from the Personal Data (hereinafter referred to as "blocking"). If the Processor is subject to such a blocking obligation, the Processor shall erase the relevant Personal Data before or on the last day of the calendar year during which the retention term ends.

## 5. Sub-processing

(a) The Controller hereby authorizes the appointment and use of Sub-processor(s) engaged by the Processor for the provision of the Services. The Controller approves the Sub-processor(s) set out in Annex 5.

(b) The Controller acknowledges and agrees that: (i) Wolters Kluwer Group may be retained as Sub-processors; and (ii) the Processor and Wolters Kluwer Group respectively may engage third-party Sub-processors (and permit each Sub-Processor appointed under this clause 5 to appoint sub-processors) in connection with the provision of the Services.

(c) In case the Processor intends to engage new or additional Sub-processors, the Controller hereby provides general written authorization for the Processor to do so, provided that the Processor shall inform the Controller of any intended changes concerning the addition or replacement of any Sub-processor ("Sub-processor Notice") such notice to be provided through Finsit or at <https://www.wolterskluwer.com/en-gb/solutions/software-tax-accounting/terms-conditions> or any dedicated websites of Processor from time to time ("Sub-processor List Website"). The Controller is responsible for visiting the Sub-processor List Website from time to time. If the Controller has a reasonable basis to object to the use of any such new or additional Sub-processor, the Controller shall notify the Processor promptly in writing within 14 days after publication of the Sub-processor Notice. In the event the Controller objects to a new or additional Sub-processor, and that objection is not unreasonable, the Processor will use reasonable efforts to make available to the Controller a change in the Services or recommend a commercially reasonable change to the Controller's configuration or use of the Services to avoid Processing of Personal Data by the objected-to new or additional Sub-processor without unreasonably burdening the Controller. If the Processor is unable to make available such change within a reasonable period of time, which shall not exceed ninety (90) days, the Controller may terminate (notwithstanding any contrary provision in the Services Agreement and without liability to the Controller) the affected part of the Services Agreement with respect only to those Services which cannot be provided by the Processor without the use of the objected-to new or additional Sub-processor by providing written notice to the Processor.

(d) The Processor and/or Wolters Kluwer Group shall impose the same data protection obligations as set out in this DPA on any Sub-processor by contract. The contract between the Processor and the Sub-processor shall in particular provide sufficient guarantees to implement the Technical and Organizational Security Measures as specified in Annex 4, to the extent such Technical and Organizational Security Measures are relevant for the services provided by the Sub-processor. The Controller agrees that in respect of transfers of Personal Data under this DPA from the UK, EU, the European Economic Area ("EEA") and/or their Member States to Third Countries, to the extent such transfers are subject to the Applicable Data Protection Law, the Processor shall secure the transfer under terms of:

- (i) the Standard Contractual Clauses for the Transfer of Personal Data to Processors Established in Third Countries pursuant to Decision 2010/87/EU ("Model Clauses");
- (ii) where GDPR applies, the standard contractual clauses annexed to the European Commission's Implementing Decision 2021/914 of 4 June 2021 on 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 ("EU SCCs");
- (iii) where the UK GDPR applies, the applicable standard data protection clauses adopted pursuant to Article 46(2)(c) or (d) of the UK GDPR ("UK SCCs"); and/or
- (iv) or such other mechanism approved by the European Commission and/or the ICO and valid from time to time.

(e) The Processor and/or Wolters Kluwer Group shall choose the Sub-processor(s) diligently.

(f) The Processor shall remain liable to the Controller for the performance of the Sub-processor's obligations, should the Sub-processor fail to fulfil its obligations. However, the Processor shall not be liable for damages and claims that ensue from the Controller's instructions to Sub-processors.

(g) The provisions of this clause 5 shall not apply to the extent Controller instructs the Processor to allow a third party to Process Controller's Personal Data pursuant to a contract that Controller has directly with the third party.

## **6. Limitation of liability**

The liability of the Processor and/or its Affiliates, taken together in the aggregate, arising out of or related to this DPA, whether in contract, tort or under any other theory of liability shall be exclusively governed by, the liability provisions set forth in, or otherwise applicable to, the Services Agreement applicable to the Services. Therefore, and for the purpose of calculating liability caps and/or determining the application of other limitations on liability, any liability occurring under this DPA shall be deemed to occur under the Services Agreement and be subject to the 'Limitation of Liability' clause of the Services Agreement.

## **7. Duration and termination**

(a) The term of this DPA is identical with the term of the Services Agreement. Save as otherwise agreed herein, termination rights and requirements shall be the same as set forth in the Services Agreement.

(b) The Processor shall by the later of: (i) 90 days after the end of the provision of Services involving the processing of Personal Data; (ii) termination of the Services Agreement; and (iii) expiration of the time period for which Personal Data is maintained pursuant to applicable disaster recovery practices for the Services, to the extent reasonably practicable, delete and procure the deletion of all copies of Personal Data processed by the Processor unless UK, EU or Member State law requires the Processor to retain such Personal Data.

## **8. Miscellaneous**

(a) The Processor may modify or supplement this DPA, with reasonable notice to Controller: (i) if required to do so by a Supervisory Authority or other government or regulatory entity; (ii) if necessary to comply with applicable law; (iii) to implement new or updated Model Clauses approved by the European Commission or the applicable Supervisory Authority; or (iv) to adhere to an approved code of conduct or certification mechanism approved or certified pursuant to Articles 40, 42 and 43 GDPR (or UK GDPR).

(b) In the event of inconsistencies between the provisions of this DPA and any other agreements between the Parties, the provisions of this DPA shall prevail with regard to the Parties' data protection obligations. In case of doubt as to whether clauses in such other agreements relate to the Parties' data protection obligations, this DPA shall prevail.

(c) Should any provision of this DPA be invalid or unenforceable, then the remainder of this DPA 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 - should this not be possible - (ii) construed in a manner as if the invalid or unenforceable part had never been contained therein. The foregoing shall also apply if this DPA contains any omission.

(d) This DPA shall be governed by English Law except to the extent that mandatory Applicable Data Protection Law applies.

(e) This DPA and the documents referred to in it including the Services Agreement constitute the entire understanding and agreement of the parties in relation to the processing of the Personal Data and supersede all prior agreements, discussions, negotiations, arrangements and understandings of the parties and/or their representatives in relation to such processing. Nothing in this DPA shall exclude or limit either party's liability for fraudulent misrepresentation.

(f) Each Party warrants it has full capacity and authority to enter into and perform its obligations under this DPA.

### Base Package

Annex 1 Personal Data, purposes and description of processing operation(s)

- o Personal Data and/or Special Categories of Data - all/inserted or submitted by the Controller (as applicable to the Services in scope)
- o Subject matter of processing/ description of processing operation(s): performance of Processor's obligations under the Services Agreement and/or clause 4 (a) of this DPA

Annex 2 Processor's Contact details

[Data-administration@wolterskluwer.co.uk](mailto:Data-administration@wolterskluwer.co.uk)

Annex 3 Transfers outside the UK or EU/EEA

Please refer to Annex 5

Annex 4 Security measures

This Annex describes the Technical and Organizational Security Measures and procedures that the Processor shall, as a minimum, maintain to protect the security of personal data created, collected, received, or otherwise obtained.

**General:** Technical and organizational security measures can be considered as state of the art per the conclusion of the DPA. The Processor will evaluate technical and organizational security measures over time, considering costs for implementation, nature, scope, context and purposes of processing, and the risk of varying likelihood and severity for the rights and freedoms of natural persons.

Detailed technical measures:	Processor's position:	Modularity/ Optionality
Pseudonymization of data	X	X
Encryption of data	✓	X
Ability to ensure ongoing confidentiality, integrity, availability, and resilience of processing systems and services	✓	X

Ability to restore the availability and access to the Personal data in a timely manner in the event of a physical or technical incident	✓	X
Process for regularly testing, assessing and evaluating the effectiveness of technical and organizational measures for ensuring the security of the processing.	✓	X

✓ = Yes; X = No; Certification available: N/A

Annex 5 Sub-processor(s):

Name	Services	Location
Microsoft Azure	Hosting platform. Please see certifications at: <a href="https://www.microsoft.com/en-gb/learning/azure-certification.aspx">https://www.microsoft.com/en-gb/learning/azure-certification.aspx</a>	EEA & UK
Sendgrid Inc.,	Facilitation of Email notifications sent by online products	US (Model Clauses)
Wolters Kluwer Group	Business support services	EEA & UK