TAXMODEL

DAC6 PRO Software

Service Agreement for [companyname] To the attention of [signatory] Proposed by Hank Moonen

Welcome

Section 1

Welcome

Thank you for your trust in us

TaxModel's approach to Software as a Service

Our clients trust us and our products to process and store their most valuable data. We are therefore committed to the highest levels of security and are proud to be a certified ISO 27001:2017 tax technology company. As such we have demonstrated that as a company we have all the necessary controls in place to ensure that this strict standard is met by our people, processes and technology.

This Service Agreement is used to give you subscription to use TaxModel International's software, whilst we as a company ultimately retain our rights to the software and are to be compensated in exchange for giving the subscription. The subscription is named, non-exclusive and non-transferable.

Please read this document carefully.

Thank you,

Hank Moonen

Founder/CEO

Your Investment

Section 2

Subscription to DAC6pro

Your investment

We are excited to offer you a DAC6pro subscription for your DAC6 compliance process.

Your investment is detailed below:

DAC6pro Software-as-a-Service	
DAC6PRO MULTINATIONAL SUBSCRIPTION Unlimited use + unlimited users	€2,500 /year
DAC6PRO - CLOUD (MS AZURE) + SERVICE DESK Environment + support	€1,800 /year

Annual Total €4,300/year
€5,203/year (inc. VAT)

DAC6pro Service Agreement

Section 3

TaxModel International's

DAC6pro Service Agreement

This Software-as-a-Service Agreement for the DAC6pro Service, hereafter referred to as the "Agreement," is made effective as of the date of signing this agreement (the "Effective Date").

By and between

TaxModel International, a corporation incorporated under the laws of the Netherlands and having its principal place of business at Stationsplein 12, 5211 AP 's-Hertogenbosch, The Netherlands, represented by its director, Mr. Hank Moonen, hereafter referred to as the "Service Provider" on the one hand

and

(…), a company with limited liability, with its main office situated at […] and for these presents lawfully represented by […], hereinafter referred to as the "Subscriber" on the other hand.

Service Provider and Subscriber are hereafter also individually referred to as "Party" or together as the "Parties."

Whereas, Service Provider's main activities are to develop, market and sell subscriptions to standardised tax technology software solutions including the DAC6pro software solution, hereinafter referred to as "DAC6pro Service";

Whereas, Subscriber has expressed an interest in a Subscription to DAC6pro Service, to use this for the purposes as described under this Agreement;

Whereas, the purpose of this Agreement is to formalise the terms and conditions whereby Subscriber will make use of the DAC6pro Service;

Now therefore, in consideration of the mutual promises contained herein, Service Provider and Subscriber agree as follows:

1. Content of Software; Grant of Subscription

1.1. The materials that are the subject of this Agreement shall consist of the compiled software application DAC6pro Service, which, together with future software maintenance updates, are or will be marketed together under the name "DAC6pro Service" of which the intellectual ownership also belongs to Service Provider.

1.2. DAC6pro Service is a cloud-based software solution to be used by users to ease, automate, and audit trail key steps of the MDR/DAC6 reporting process. DAC6pro Service's key features include a.o.:

- User rights management
- Subscriber management (can also be used for multinational's business divisions)
- Creation and management cross border arrangements ("CBAs")
- Assessment CBAs as reportable or non-reportable based on pre-defined hallmarks
- Data import, upload, management and repository
- Exporting and reporting in various formats including XML
- Communication features (i.e. mail service) with other stakeholders, e.g. between tax payers and intermediaries
- Deadline management
- Knowledge base
- Smart dashboards

1.3. Subscriber agrees that any rights and titles to DAC6pro Service and any trademarks or service marks relating thereto, remain with Service Provider. Subscriber shall not have any right, title, or interest in DAC6pro Service, except for the use of DAC6pro Service as expressly outlined in this Agreement.

1.4. The Subscription is granted for Subscriber's internal use in execution of its normal daily business and is intended to be used by the Subscriber's directors, employees and other persons that need access to and/or use of DAC6pro Service, to fulfil their activities relating to the Subscriber's normal daily business, e.g. clients, auditors.

2. Terms

2.1 Service Provider hereby provides to Subscriber a named, non-exclusive, and non-transferable Subscription for use of the DAC6pro Service as expressly set forth in this Agreement for a period of 12 months (the "Subscription Period").

2.2 This Agreement is extended automatically with a period of one (1) year again and again, hereafter the "Extension Period," unless Subscriber notifies Service Provider in writing that it wishes not to renew the Service Agreement at least two (2) months prior to the end of the Subscription Period or Extension Period.

3. Delivery / Access of Software to Subscriber

3.1 The Subscription Period will begin on the Effective Date of this Agreement, as stated above.

3.2. Subscriber will be provided with access to the DAC6pro Service through an installation of the DAC6pro Service on a Subscriber dedicated instance of a virtual server (this means a Uniform Resource Locator (URL), colloquially termed a web address, is a reference to a web resource that specifies its location on a computer network and a mechanism for retrieving it) as licensed by Service Provider from its cloud and infrastructure solutions provider, Microsoft Azure (https://azure.microsoft.com), hereafter referred to as "Azure." By signing this Agreement, Subscriber acknowledges to be bound by the general terms & conditions of Azure as referred to below:

https://azure.microsoft.com/nl-nl/support/legal/Subscription-agreement/

These general terms & conditions only apply in relation to the cloud services delivered by Azure.

3.3. Subscriber and its affiliates will have access to the DAC6pro Service. 'Affiliates' being legal entities in which the Subscriber or one or more of its Affiliates, either by agreement with other voters or otherwise, alone or together, can exercise more than half of the voting rights in the general meeting and thus can determine the course of action of the business conduct by that legal entity.

3.4. In the event that Subscriber wishes to allow its outside tax service provider and/or auditor access to DAC6pro Service during its Subscription Period, the Subscriber shall be permitted to do so provided that any such outside tax service provider and/or auditor is subject to written obligations of confidentiality that are substantially similar to those set forth herein, that such outside tax service provider and/or auditor use the Product solely for the Subscriber's internal business purposes pursuant to the Subscription, and that Subscriber shall be

responsible for any breach of this Agreement by any such outside tax service provider and/or auditor. The Subscriber assumes all responsibility for any and all use by the outside tax service provider and/or auditors.

4. Intellectual Property and Proprietary Rights / Restrictions

4.1. Except for any proprietary data relating to Subscriber, its Affiliates and/or its clients, all aspects of the DAC6pro Service, including but not limited to, studies, object modules, source code, flow charts, formula engine, specific design and structure of the program and the manuals constitute trade secrets and/or copyrighted material of Service Provider. The Subscriber shall make use of the DAC6pro Service only as expressly permitted under this Agreement.

4.2. If, during the Agreement, Service Provider were to produce, make or create one or more intellectual property rights regarding the DAC6pro Service, these intellectual property rights will remain with Service Provider, regardless whether these relate to functional requests, comments, ideas or any other form of direct or indirect feedback from the Subscriber.

4.3. Subscriber agrees not to disclose, provide, or otherwise make available such trade secrets and/or copyrighted material in any form to any party without the prior written consent of Service Provider. The Subscriber agrees to implement reasonable security measures to protect such trade secrets and/or copyrighted material. Title to the DAC6pro Service, including any supporting documentation, shall remain solely with Service Provider.

4.4. Except as, and only to the extent permitted in this Agreement and by applicable law, Subscriber shall not modify, copy, duplicate, reproduce, decompile, reverse engineer, disassemble or create derivative works of the DAC6pro Service, rent, lease, lend, redistribute, redistribute, subscribe or sub-subscribe DAC6pro Service and/or transfer or convey the DAC6pro Service or any right in the DAC6pro Service to anyone else, without the prior written consent of Service Provider.

4.5. Subscriber shall not remove, obscure or modify any copyright or other notices included in the DAC6pro Service.

4.6. The terms and restrictions in this Article 4. shall continue to apply after termination of this Agreement, without limit in point of time. Subscriber shall cause its employees, affiliates and any other related parties to comply with these provisions.

5. Subscription Fee and Additional Costs

5.1. Subscriber shall be granted a Subscription to use the DAC6pro Service during an initial 12-month term for a Subscription Fee as per our fee schedule in the "Your Investment" section, first payable immediately after the signing of this Agreement.

5.2. Subscriber will pay a fee for Service Provider's costs regarding the Azure instance (as referred to in Article 3) and for servicedesk support services as per our fee schedule in the "Your Investment" section, first payable immediately after the signing of this Agreement, the "Azure & Servicedesk Fee".

5.3. Service Provider offers optional dedicated training for the use of DAC6pro Service at the TaxModel location in Den Bosch for a fee of Euro 1,600 (Euro one thousand six hundred) per day for a maximum of 25 trainees at the same time, payable immediately after the training took place, the "Training Fee."

5.4. The following support is included in the Servicedesk Fee.

- Service Provider takes immediate ownership of issues reported and seeing problems through to resolution:
    - Within 24 hours Service Provider will research, diagnose, troubleshoot, identify solutions and report back to Subscribers the timing of resolution
    - For feature requests, Service Provider will follow standard procedures for proper escalation to the appropriate internal teams
    - Support shall be provided during regular office hours (i.e., between 9 AM and 5 PM Central European Time zone).

5.5. Any required additional on-premise support and/or consultancy will be invoiced monthly at a fee of Euro 175 (Euro one hundred and seventy-five) per hour.

6. Obligations of Service Provider

6.1. Service Provider shall make the DAC6pro Service available to Subscriber, for internal use by Subscriber's employees appointed by Subscriber during the term of this Agreement. Service Provider is obliged to keep the DAC6pro up-to-date.

6.2. Service Provider shall provide the DAC6pro Service related help and support to Subscriber, to the extent this does not exceed reasonable software maintenance efforts as defined per Article 10 below.

6.3. Per request of Subscriber, within a reasonable time frame Service Provider shall provide Subscriber with the most recent information and documentation pertaining to the performance of the DAC6pro Service and Service Provider's IT

security status.

7. Obligations of Subscriber

7.1. Subscriber shall make reasonable efforts to provide its employees and third parties with appropriate notice of the terms and conditions under which access to the DAC6pro Service is granted under this Agreement, including any limitations on the use of the DAC6pro Service as outlined in this Agreement.

7.2. Subscriber shall use reasonable efforts to inform its employees and third parties of the restrictions on the use of the DAC6pro Service. In the event of any unauthorised use of the DAC6pro Service by any user, Service Provider may terminate Subscriber's Subscription hereunder for the use of the DAC6pro Service. If the non-authorised use of the DAC6pro Service continues following the termination of this Agreement, Subscriber becomes liable for damages caused by such unauthorised use. Service Provider shall not take any legal steps in this regard without first providing reasonable notice to Subscriber (in no event less than ten (10) working days) and cooperating with Subscriber to avoid recurrence of any unauthorised use.

7.3. Where access to the DAC6pro Service is to be controlled using passwords, Subscriber shall issue log-on identification numbers and passwords to each user and use reasonable efforts to ensure that the users do not divulge their identification numbers and passwords to any third party, without informing them of the restrictions on the use of the DAC6pro Service.

7.4. Subscriber shall support Service Provider by acting as a reference towards (potential new) Subscriber of Service Provider.

8. Warranty of Title

8.1. Service Provider hereby represents and warrants to Subscriber that Service Provider is the owner of the DAC6pro Service, or otherwise has the right to grant to Subscriber the rights outlined in this Agreement.

8.2. In the event of any breach or threatened breach of the preceding representation and warranty, Subscriber's sole remedy is to require Service Provider to either:

- Procure, at Service Provider's expense, the right to use the DAC6pro Service; or
- Terminate the Service Agreement.

8.3. Service Provider reserves the right to recall the DAC6pro Service from Subscriber to withdraw from the DAC6pro Service any item or part of an item for which Service Provider no longer retains the right to publish, or which Service Provider has reasonable grounds to believe infringes the copyright or is defamatory, obscene, unlawful or otherwise objectionable.

9. Warranty of Functionality

9.1. Service Provider warrants that the DAC6pro Service shall perform in all material respects according to Service Provider's specifications concerning the DAC6pro Service, if and when used with the most up to date Internet browser environments. Service Provider indemnifies Subscriber against any claim of a third party in connection with DAC6pro Service.

9.2. Service Provider warrants that the DAC6pro Service is secure and that it has implemented all security measures as set out in the Information Security Management Annex ("Security Annex.)"

9.3. In the event of any breach or alleged breach of this warranty, the Subscriber shall promptly notify Service Provider. Subscriber's remedy shall be that Service Provider shall correct the DAC6pro Service so that it operates according to the warranty. If Service Provider is not able to correct the DAC6pro Service so that it operates according to the warranty, Subscriber is entitled to terminate the Agreement in accordance with article 16. below. This warranty shall not apply to the DAC6pro Service if modified by anyone or if used improperly or on an operating environment not approved by Service Provider.

10. Software Maintenance

10.1. During the Term of this Agreement, Service Provider may offer Subscriber system updates as they become available. Updates shall include all modifications to DAC6pro Service that increase or improve the speed, efficiency, appearance or ease of use of DAC6pro Service, but shall not include any substantially new versions or substantially new or additional capabilities/functionality of DAC6pro Service.

10.2. Service Provider is by no means obliged to provide system updates upon the request of Subscriber.

10.3. The delivery and access to the system updates will be based on the same terms as it is defined in Article 3. above.

11. Payment

11.1. Payment of any undisputed amounts owed by Service Recipient to Service Provider pursuant to this Agreement shall be made within fourteen (14) days following the receipt of the invoice from Service Provider, which will be issued immediately after the signing date of this agreement and which should contain the correct contracting party on Service Recipient side and reference to the PO number provided by Service Recipient.

11.2. In the event, any overdue amount owed by Subscriber is not paid following ten (10) days written notice from Service Provider, then in addition to any other amount due, Service Provider may impose and Subscriber shall pay a late payment charge at the rate of a half percent (0,5%) per month on any overdue amount.

12. No deduction

Subscriber shall pay to Service Provider all amounts due under this Agreement without any deductions, except for recoverable withholding taxes. If Subscriber is obliged to make deductions by law, Subscriber shall reimburse Service Provider for any such amounts, except for recoverable withholding taxes. In no event shall Subscriber be obligated to pay any tax paid on the income of Service Provider or paid for Service Provider's privilege of doing business.

13. Warranty Disclaimer

13.1. Service Provider's warranties outlined in this Agreement are exclusive and are instead of all other warranties, expressed or implied, including but not limited to the implied warranties of merchantability and fitness for a particular purpose.

13.2. Service Provider makes no warranties respecting any harm that may be caused by the transmission of a computer virus, worm, time bomb, logic bomb, or other such computer programs to the extent caused by Subscriber in any way. Service Provider further expressly disclaims any warranty or representation to any third party.

14. Limitation of Liability

14.1. To the extent not prohibited by law, Service Provider shall for not be responsible, and shall not pay for, any amount of incidental, special, punitive, consequential or other indirect damages whatsoever, including but not limited to damages for loss of revenue, profits, loss of data, business interruption or any

other commercial damages or losses, arising out of or related to Subscriber's use or inability to use the DAC6pro Service, regardless of whether Service Provider was advised of the possibility of such losses in advance.

14.2. LIABILITY. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT WILL SERVICE PROVIDER BE LIABLE UNDER ANY THEORY OF LIABILITY, WHETHER IN AN EQUITABLE, LEGAL, OR COMMON LAW ACTION ARISING HEREUNDER FOR CONTRACT, STRICT LIABILITY, INDEMNITY, TORT (INCLUDING NEGLIGENCE), ATTORNEYS FEES AND COSTS, OR OTHERWISE, FOR DAMAGES WHICH, IN THE AGGREGATE, EXCEED THE AMOUNT OF THE FEES PAID BY CUSTOMER FOR THE SERVICES WHICH GAVE RISE TO SUCH DAMAGES.

14.3. The foregoing limitations will apply even if a remedy provided by Service Provider, in the event of problems occurring, fails its essential purpose.

15. Force Majeure

None of the Parties to this Agreement shall be liable for failure to carry out their obligations hereunder if either Party or both Parties are prevented from doing so by war, insurrection and/or governmental action prohibiting importation of goods or any other similar cause beyond the control of the Party or Parties.

16. Termination

16.1. Subscriber has the right to terminate, at any time with immediate effect, with a cause that relates to flaws or bugs in the DAC6pro Service that Service Provider is unable to repair within thirty (30) days after receipt of written notification from Subscriber.

16.2. Either party may terminate the Agreement by written notice to the other party on or at any time after the occurrence of any of the following events: (i) the other party becoming insolvent, (ii) the other party having a resolution passed or a petition presented for its winding-up or dissolution (other than for a solvent amalgamation or reconstruction), or (iii) any event analogous to those set out in (i) to (ii) in any relevant jurisdiction.

16.3. Subscriber may terminate the Agreement, in whole or in part, with immediate effect upon written notice to the Service Provider if Subscriber determines that (i) a governmental, regulatory, or professional entity or other entity having the force of law has introduced a new, or modified an existing law, rule, regulation, interpretation, or decision, the result of which would render Subscriber's performance of any part of the Agreement illegal or otherwise unlawful or in conflict with independence or professional rules or (ii) circumstances change

(including, without limitation, changes in ownership of the Service Provider or of its Affiliates) so that Subscriber's performance of any part of the Agreement would be illegal or otherwise unlawful or in conflict with independence or professional rules.

16.4. Subscriber may immediately terminate this Agreement, without incurring any liability or penalty, by the delivery of a written notice of termination upon the occurrence of any material breach of Service Provider's obligations under the Confidentiality section or the Security Annex. That termination will be effective as of the date specified by the Subscriber in its notice of termination. This termination right does not limit, and is in addition to, any other right that the Subscriber may have to terminate this Agreement and any other remedy available to Subscriber.

16.5. In case of termination of the Agreement by Subscriber as per Articles 16.1. to 16.4. above Subscriber shall be entitled to a pro-rata refund of the Subscription Fee for the period after the notification up to the end of the respective one (1) years term. The refund is without prejudice to the Subscriber's right to claim damages.

16.6. If the Subscriber does not renew this Agreement following Article 2.2. above or terminate this Agreement under the above provisions, it shall have the right to require the Service Provider to cease the Subscription immediately. Service Provider shall then immediately be allowed to remove the DAC6pro Service from Subscriber's server environment after its compliance with Article 16.7.

16.7. Within thirty days after the termination (whatever the reason of termination) or expiration of the Agreement, Service Provider will promptly return all the data that Subscriber has entered into and/or has created via the DAC6pro Service, in a mutually agreed upon readable format.

16.8. When the Agreement is terminated, and upon removal of the DAC6pro Service from Subscriber's server environment after compliance with Article 16.7., Service Provider will securely delete all data that Subscriber has entered into and/or has created via the DAC6pro Service, without retaining any actual or recoverable copies thereof, and will inform and confirm to Subscriber within one month form the removal of the DAC6pro Service that all such data has been securely deleted from Subscriber's server environment and that Service Provider will not retain any actual or recoverable copies thereof.

17. Notice

17.1. Any notice required by this Agreement or given in connection with it shall be

in writing and shall be given to the appropriate party by personal delivery or by certified mail, postage prepaid, or recognised overnight delivery services.

17.2.   If to Service Provider, written notice shall be sent to:

TaxModel International B.V.

Attn.: Mr. J.A.C. Moonen

Stationsplein 12

5211 AP 's-Hertogenbosch, The Netherlands

17.3.   If to Subscriber, written notice shall be send to:

(...)

Attn.:

[Address]

18. Governing Law

18.1. This Agreement shall be construed, interpreted and enforced in accordance with the laws of the Netherlands.

18.2. The court in 's-Hertogenbosch, the Netherlands, shall have jurisdiction to hear any dispute under this Agreement.

19. Assignment

Neither Party may assign, directly or indirectly, all or part of its rights or obligations under this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld or delayed. The parties are, however, entitled to assign the Agreement and/or rights or obligations under this Agreement to Affiliates as defined in article 3.3. above.

20. Entire Agreement / Amendment

This Agreement constitutes the entire agreement of the Parties and terminates and supersedes all prior understandings or agreements relating to the subject matter hereof, whether verbal or written. Only a further writing that is duly executed by both Parties may modify this Agreement.

21. Severability

If any provision or provisions of this Agreement shall be held invalid, illegal unenforceable, or in conflict with the law of any jurisdiction, the validity, legality, and enforceability of the remaining provisions shall remain in full force and effect as if such invalid or unenforceable term had never been included.

22. Headings

Headings used in this Agreement are provided for convenience only and shall not be used to construe meaning or intent.

IN WITNESS WHEREOF

the Parties have caused this Service Agreement to be executed by their duly authorised representatives.

Let's get started

Section 4

Let's **get started**

We would be honoured to welcome (...) as a subscriber to TaxModel's DAC6pro Service

Next steps

1. Sign below by typing your name in the box below and clicking 'Sign Proposal'

2. By signing you agree to the terms of the Service Agreement, including the terms listed in each Annex.

3. We'll set up the billing for (...)

4. We will organise the set-up of your dedicated DAC6pro environment

Annex 1: Terms & Conditions (T&C)

Section 5

Terms & Conditions

2020

These 'Software as a Service' Terms and Conditions ("SaaS Terms") apply to and are incorporated by reference into the ordering document (the "Proposal") made by and between the Service Provider (as identified on the Proposal) and the Customer (as identified on the Proposal) and set forth the terms and conditions under which Service Provider will provide the Customer with access to certain applications as set forth on the Proposal ("Application(s)") and user documentation that Service Provider makes generally available in hard copy or electronic form to its general customer base in conjunction with the licensing of such Applications ("Documentation"). The Applications and the Documentation will hereinafter collectively be referred to as the "Software."

Service Provider and Customer hereby agree as follows:

1.   **LICENSE GRANT AND RIGHT OF USE**

1.1. License Grant. Subject to all limitations and restrictions contained herein and the Proposal, Service Provider grants Customer a term subscription, software as a service ('SaaS'), nonexclusive, and nontransferable right to access and operate the object code form of Applications (and use its Documentation) as hosted by Service Provider as described in the Proposal ("Use") and solely to perform those

functions described in the Documentation. For clarity, an "Application" means Service Provider's proprietary software that is specifically licensed to Customer pursuant to a Proposal.

1.2. Use. Customer will have a limited right and subscription to use the Application solely for its business purposes, to perform the functions described in the Application and Documentation. Customer shall not allow any website that is not fully owned by Customer to frame, syndicate, distribute, replicate, or copy any portion of Customer's web site that provides direct or indirect access to the Application. Customer shall not allow any website, that is not fully owned by Customer, to frame, syndicate, distribute, replicate, or copy any portion of Customer's website that provides direct or indirect access to the Software.

1.3. License Type. The subscription metric (pay as you go) granted is specifically stated in the Proposal. Customer shall ensure that the number of the metrics is equal to or less than the number of metrics for which the Customer has subscribed.

1.4. Additional Restrictions. In no event will Customer disassemble, decompile, or reverse engineer the Application or Confidential Information (as defined herein) or permit others to do so. Disassembling, decompiling, and reverse engineering include, without limitation: (i) converting the Application from a machine-readable form into a human-readable form; (ii) disassembling or decompiling the Application by using any means or methods to translate machine-dependent or machine-independent object code into the original human-readable source code or any approximation thereof; (iii) examining the machine-readable object code that controls the Application's operation and creating the original source code or any approximation thereof by, for example, studying the Application's behavior in response to a variety of inputs; or (iv) performing any other activity related to the Application that could be construed to be reverse engineering, disassembling, or decompiling. To the extent any such activity may be permitted pursuant to written agreement, the results thereof will be deemed Confidential Information subject to the requirements of these SaaS Terms. Customer may use Service Provider's Confidential Information solely in connection with the Application and pursuant to the terms of these SaaS Terms.

1.5. Authorized Users. Unless otherwise specifically provided in the Proposal, "Authorized Users" will only consist of: (i) employees of Customer, and (ii) subject to Section 5 (Confidentiality), third party contractors of Customer who do not compete with Service Provider ("Permitted Contractors"). Permitted Contractors may use the Software only at Customer's place of business or in the presence of Customer personnel. Customer is fully liable for the acts and omissions of Permitted Contractors under these SaaS Terms and applicable Proposal.

1.6. Customer License Grant. Customer grants to Service Provider a non-exclusive, royalty-free license to access, use, reproduce, modify, perform, display and distribute Customer data as is reasonable or necessary for Service Provider to perform or provide the Application.

1.7. Third Party Software. The Services may contain third party software that requires notices and/or additional terms and conditions. Such required third party software notices and/or additional terms and conditions may be requested from Service Provider and are made a part of and incorporated by reference into these SaaS Terms. By accepting these SaaS Terms, Customer is also accepting the additional terms and conditions, if any, set forth therein.

2.   PAYMENT

2.1. Fees. Customer shall pay Service Provider the fees indicated on the Proposal. Unless otherwise provided in a Proposal, all fees are to be paid to Service Provider within fourteen (14) days of the date of invoice. Any late payment will be subject to any costs of collection (including reasonable legal fees) and will bear interest at the rate of one-half percent (0.5%) per month (prorated for partial periods) or at the maximum rate permitted by law, whichever is less. If Customer has set up a direct debit, Service Provider will not debit Customer's designated account before seven (7) days have elapsed from the date of the invoice. If Customer is delinquent on a payment of fees for fifteen (15) days or more, Service Provider may suspend access to the Application. Complaints concerning invoices must be made in writing within thirty (30) days from the date of the invoice. Invoices will be sent by electronic delivery unless requested otherwise by Customer, additional fees will apply.

2.2. Taxes. The subscription, service fees, and other amounts required to be paid hereunder do not include any amount for taxes or levy (including interest and penalties). Customer shall reimburse Service Provider and hold Service Provider harmless for all sales, use, VAT, excise, property or other taxes or levies which Service Provider is required to collect or remit to applicable tax authorities. This provision does not apply to Service Provider's income or franchise taxes, or any taxes for which Customer is exempt, provided Customer has furnished Service Provider with a valid tax exemption certificate.

3.   HOSTING

3.1. Service Availability. Service Provider will use reasonable efforts to achieve Service Provider's availability goals described in the 'Service Level Agreement for SaaS.

3.2. Support Services. Upon payment of the relevant fees on the applicable Proposal, Customer may receive certain support services for the Application pursuant to the 'Support Agreement for SaaS.'

4. OWNERSHIP

4.1. Reservation of Rights. By signing the Proposal, Customer irrevocably acknowledges that, subject to the licenses granted herein, Customer has no ownership interest in the Software or Service Provider materials provided to Customer. Service Provider will own all right, title, and interest in such Software and Service Provider materials, subject to any limitations associated with intellectual property rights of third parties. Service Provider reserves all rights not specifically granted herein.

4.2. Marks and Publicity. Service Provider and Customer trademarks, trade names, service marks, and logos, whether or not registered ("Marks"), are the sole and exclusive property of the respective owning party, which owns all right, title and interest therein. Service Provider may: (i) use the Customer's name and/or logo within product literature, press release(s), social media, and other marketing materials; (ii) quote the Customer's statements in one or more press releases; and/or (iii) make such other use of the Customer's name and/or logo as may be agreed between the parties. Additionally, Service Provider may include Customer's name and/or logo within its list of customers for general promotional purposes. Service Provider shall comply with Customer's trademark use guidelines as such are communicated to the Service Provider in writing and Service Provider shall use the Customer's Marks in a manner which is consistent with industry practice. Neither party grants to the other any title, interest or other right in any Marks except as provided in this Section.

5. CONFIDENTIALITY

5.1. Definition. "Confidential Information" includes all information marked pursuant to this Section and disclosed by either party, before or after the Proposal Term Start Date (as identified on the Proposal), and generally not publicly known,

whether tangible or intangible and in whatever form or medium provided, as well as any information generated by a party that contains, reflects, or is derived from such information. For clarity, the term 'Confidential Information' does not include any personally identifiable information. Obligations with respect to personally identifiable information (if any) are set forth in the 'Data Processing Agreement.'

5.2. Confidentiality of Software. All Confidential Information in tangible form will be marked as "Confidential" or the like or, if intangible (e.g., orally disclosed), will be designated as being confidential at the time of disclosure and will be confirmed as such in writing within thirty (30) days of the initial disclosure. Notwithstanding the foregoing, the following is deemed Service Provider Confidential Information with or without such marking or written confirmation: (i) the Software and other related materials furnished by Service Provider; (ii) the oral and visual information relating to the Application; and (iii) these SaaS Terms.

5.3. Exceptions. Without granting any right or license, the obligations of the parties hereunder will not apply to any material or information that: (i) is or becomes a part of the public domain through no act or omission by the receiving party; (ii) is independently developed by the other party without use of the disclosing party's Confidential Information; (iii) is rightfully obtained from a third party without any obligation of confidentiality; or (iv) is already known by the receiving party without any obligation of confidentiality prior to obtaining the Confidential Information from the disclosing party. In addition, neither party will be liable for disclosure of Confidential Information if made in response to a valid order of a court or authorized agency of government, provided that notice is promptly given to the disclosing party so that the disclosing party may seek a protective order and engage in other efforts to minimize the required disclosure. The parties shall cooperate fully in seeking such protective order and in engaging in such other efforts.

5.4. Ownership of Confidential Information. Nothing in these SaaS Terms will be construed to convey any title or ownership rights to the Software or other Confidential Information to Customer or to any patent, copyright, trademark, or trade secret embodied therein, or to grant any other right, title, or ownership interest to the Service Provider's Confidential Information. Neither party shall, in whole or in part, sell, lease, license, assign, transfer, or disclose the Confidential Information to any third party and shall not copy, reproduce or distribute the Confidential Information except as expressly permitted in these SaaS Terms. Each party shall take every reasonable precaution, but no less than those precautions used to protect its own Confidential Information, to prevent the theft, disclosure, and the unauthorized copying, reproduction or distribution of the Confidential Information.

5.5. Non-Disclosure. Each party agrees at all times to use all reasonable efforts, but in any case no less than the efforts that each party uses in the protection of its own Confidential Information of like value, to protect Confidential Information belonging to the other party. Each party agrees to restrict access to the other party's Confidential Information only to those employees or Subcontractors who: (i) require access in the course of their assigned duties and responsibilities; and (ii) have agreed in writing to be bound by provisions no less restrictive than those set forth in this Section.

5.6. Injunctive Relief. Each party acknowledges that any unauthorized disclosure or use of the Confidential Information would cause the other party imminent irreparable injury and that such party will be entitled to, in addition to any other remedies available at law or in equity, temporary, preliminary, and permanent injunctive relief in the event the other party does not fulfill its obligations under this Section.

5.7. Suggestions/Improvements to Software. Notwithstanding this Section, unless otherwise expressly agreed in writing, all suggestions, solutions, improvements, corrections, and other contributions provided by Customer regarding the Software or other Service Provider materials provided to Customer will be owned by Service Provider, and Customer hereby agrees to assign any such rights to Service Provider. Nothing in these SaaS Terms will preclude Service Provider from using in any manner or for any purpose it deems necessary, the know-how, techniques, or procedures acquired or used by Service Provider in the performance of services hereunder.

6.   WARRANTY

6.1. No Malicious Code. To the knowledge of Service Provider, the Application does not contain any malicious code, program, or other internal component (e.g. computer virus, computer worm, computer time bomb, or similar component), which could damage, destroy, or alter the Application, or which could reveal, damage, destroy, or alter any data or other information accessed through or processed by the Application in any manner. This warranty will be considered part of and covered under the provisions of these SaaS Terms. Customer must: (i) notify Service Provider promptly in writing of any nonconformance under this warranty; (ii) provide Service Provider with reasonable opportunity to remedy any nonconformance under the provisions of these SaaS Terms; and (iii) provide reasonable assistance in identifying and remedying any nonconformance.

6.2. Authorized Representative. Customer and Service Provider warrant that each has the right to enter into these SaaS Terms and that these SaaS Terms and the Proposals executed hereunder will be executed by an authorized representative of each entity.

6.3. Services Warranty. Service Provider warrants that all services performed hereunder shall be performed in a workmanlike and professional manner.

6.4. Disclaimer of Warranties. Any and all of SOFTWARE, SERVICES, CONFIDENTIAL INFORMATION and any other technology or materials provided by SERVICE PROVIDER to the CUSTOMER are provided "as is" and without warranty of any kind. EXCEPT AS OTHERWISE EXPRESSLY STATED IN SECTION 6 OF THESE SAAS TERMS. SERVICE PROVIDER MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING EXPRESS OR IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NONINFRINGEMENT. NEITHER SERVICE PROVIDER (NOR ANY OF ITS SUBSIDIARIES, AFFILIATES, SUPPLIERS OR LICENSORS) WARRANTS OR REPRESENTS THAT THE SOFTWARE OR SERVICES WILL BE UNINTERRUPTED, ERROR-FREE, OR SECURE. CUSTOMER ACKNOWLEDGES THAT THERE ARE RISKS INHERENT IN INTERNET CONNECTIVITY THAT COULD RESULT IN THE LOSS OF CUSTOMER'S PRIVACY, DATA, CONFIDENTIAL INFORMATION, AND PROPERTY.

6.5. Modifications. Notwithstanding anything to the contrary in this Section, any and all warranties under these SaaS Terms are VOID if Customer has made changes to the Software or has permitted any changes to be made other than by or with the express, written approval of Service Provider.

7.   INDEMNIFICATION

7.1. Service Provider Indemnity. Service Provider will defend at its expense any cause of action brought against Customer, to the extent that such cause of action is based on a claim that the Application, as hosted by Service Provider to Customer, infringes a United States patent, copyright, or trade secret of a third party. Service Provider will pay those costs and damages finally awarded against Customer pursuant to any such claim or paid in settlement of any such claim if such settlement was approved in advance by Service Provider. Customer may retain its own counsel at Customer's own expense.

7.2. No Liability. Service Provider will have no liability for any claim of infringement based on: (i) Software which has been modified by parties other than Service Provider where the infringement claim would not have occurred in the absence of such modification; (ii) Customer's use of the Software in conjunction with data

where use with such data gave rise to the infringement claim; or (iii) Customer's use of the Software outside the permited scope of these SaaS Terms.

7.3. Remedies. Should the Software become, or in Service Provider's opinion is likely to become, the subject of a claim of infringement, Service Provider may, at its option, (i) obtain the right for Customer to continue using the Software, (ii) replace or modify the Software so it is no longer infringing or reduces the likelihood that it will be determined to be infringing, or (iii) if neither of the foregoing options is commercially reasonable, terminate the access and Use of the Software. Upon such termination, Customer shall cease accessing the Software and Service Provider will refund to Customer, as Customer's sole remedy for such subscription termination, the subscription fees paid by Customer for the terminated subscription for the past twelve (12) months. THIS SECTION 7 STATES THE ENTIRE LIABILITY OF SERVICE PROVIDER WITH RESPECT TO ANY CLAIM OF INFRINGEMENT REGARDING THE APPLICATION.

7.4. Customer Indemnity. Customer agrees to defend, indemnify, and hold Service Provider and its officers, directors, employees, consultants, and agents harmless from and against any and all damages, costs, liabilities, expenses (including, without limitation, reasonable attorneys' fees), and settlement amounts incurred in connection with any claim arising from or relating to Customer's: (i) breach of any of its obligations set forth in Section 10 (Customer Obligations); (ii) Customer's gross negligence or willful misconduct; (iii) actual or alleged use of the Application in violation of these SaaS Terms or applicable law by Customer or any Authorized Users; (iv) any actual or alleged infringement or misappropriation of third party intellectual property rights arising from data provided to Service Provider by the Customer or otherwise inputted into the Application, whether by the Customer, an Authorized User or otherwise including Customer Work Product (as defined below); and/or (v) any violation by Customer or its Authorized Users, of any terms, conditions, agreements or policies of any third party service provider. "Customer Work Product" means that data and those forms developed or acquired by Customer for internal business purposes independent from Service Provider or the Application.

7.5. Indemnification Procedures. Each indemnifying party's obligations as set forth in this Section are subject to the other party: (i) giving the indemnifying party prompt written notice of any such claim or the possibility thereof; (ii) giving the indemnifying party sole control over the defense and settlement of any such claim; and (iii) providing full cooperation in good faith in the defense of any such claim.

8.   LIMITATION OF LIABILITY

8.1. Liability Cap. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT WILL SERVICE PROVIDER BE LIABLE UNDER ANY THEORY OF LIABILITY, WHETHER IN AN EQUITABLE, LEGAL, OR COMMON LAW ACTION ARISING HEREUNDER FOR CONTRACT, STRICT LIABILITY, INDEMNITY, TORT (INCLUDING NEGLIGENCE), ATTORNEYS FEES AND COSTS, OR OTHERWISE, FOR DAMAGES WHICH, IN THE AGGREGATE, EXCEED THE AMOUNT OF THE FEES PAID BY CUSTOMER FOR THE SERVICES WHICH GAVE RISE TO SUCH DAMAGES.

8.2. Disclaimer of Damages. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT WILL SERVICE PROVIDER BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT, EXEMPLARY, PUNITIVE, OR CONSEQUENTIAL DAMAGES OF ANY KIND AND HOWEVER CAUSED INCLUDING, BUT NOT LIMITED TO, ATTORNEYS FEES AND COSTS, BUSINESS INTERRUPTION OR LOSS OF PROFITS, BUSINESS OPPORTUNITIES, OR GOODWILL.

8.3. THE FOREGOING LIMITATIONS APPLY EVEN IF NOTIFIED OF THE POSSIBILITY OF SUCH DAMAGE AND NOTWITHSTANDING THE FAILURE OF ESSENTIAL PURPOSE OF ANY REMEDY.

9.   TERM AND TERMINATION

9.1. Subscription Term. The term of these SaaS Terms will continue until the termination of the last Proposal.

9.2. Termination by Service Provider. These SaaS Terms and any subscription created hereunder may be terminated by Service Provider: (i) if Customer fails to make any payments due hereunder within fifteen (15) days of the due date; (ii) on thirty (30) days written notice to Customer if Customer fails to perform any other material obligation required of it hereunder, and such failure is not cured within such thirty (30) day period; or (iii) Customer files a petition for bankruptcy or insolvency, has an involuntary petition filed against it, commences an action providing for relief under bankruptcy laws, files for the appointment of a receiver, or is adjudicated a bankrupt concern.

9.3. Termination by Customer. These SaaS Terms may be terminated by Customer on ninety (90) days written notice to Service Provider if Service Provider fails to perform any material obligation required of it hereunder, and such failure is not cured within ninety (90) days from Service Provider's receipt of Customer's notice or a longer period if Service Provider is working diligently towards a cure.

9.4. Effect of Termination. Upon termination of these SaaS Terms, Customer shall no longer access the Software and Customer shall not circumvent any security mechanisms contained therein.

9.5. Other Remedies. Termination of SaaS Terms will not limit either party from pursuing other remedies available to it, including injunctive relief, nor will such termination relieve Customer's obligation to pay all fees that have accrued or are otherwise owed by Customer under these SaaS Terms.

10. CUSTOMER OBLIGATIONS

10.1. Customer agrees that no employees of Service Provider will be required to individually sign any agreement in order to perform any services hereunder including, but not limited to, access agreements, security agreements, facilities agreements or individual confidentiality agreements.

10.2. Customer agrees to comply with all applicable laws, regulations, and ordinances relating to these SaaS Terms.

10.3. The Customer shall be obliged to inform its Authrorized Users before the beginning of use of the Software about the rights and obligations set forth in these SaaS Terms. The Customer will be liable for any violation of obligations by its Authrorized Users or by other third parties who violate obligations within the Customer's control.

10.4. The Customer shall be obliged to keep the login names and the passwords required for the use of the Application confidential, to keep it in a safe place, and to protect it against unauthorized access by third parties with appropriate precautions, and to instruct its Authourized Users to observe copyright regulations. Personal access data must be changed at regular intervals.

10.5. Before entering its data and information, the Customer shall be obliged to check the same for viruses or other harmful components and to use state of the art anti-virus programs for this purpose. In addition, the Customer itself shall be responsible for the entry and the maintenance of its data.

10.6. Service Provider has the right (but not the obligation) to suspend access to the Application or remove any data or content transmitted via the Application without liability (i) if Service Provider reasonably believes that the Application is being used in violation of these SaaS Terms or applicable law, (ii) if requested by a law enforcement or government agency or otherwise to comply with applicable

law, provided that Service Provider shall use commercially reasonable efforts to notify Customer prior to suspending the access to the Application as permitted under these SaaS Terms, or (iii) as otherwise specified in these SaaS Terms. Information on Service Provider's servers may be unavailable to Customer during a suspension of access to the Software. Service Provider will use commercially reasonable efforts to give Customer at least twelve (12) hours' notice of a suspension unless Service Provider determines in its commercially reasonable judgment that a suspension on shorter or contemporaneous notice is necessary to protect Service Provider or its customers.

11. MISCELLANEOUS

11.1. Assignment. Customer may not assign these SaaS Terms or otherwise transfer any subscription created hereunder whether by operation of law, change of control, or in any other manner, without the prior written consent of Service Provider. Any purported assignment of these SaaS Terms, or any license or rights in violation of this Section will be deemed void. The Service Provider may assign assign, in whole or in part, its rights, interests, and obligations hereunder without limitation.

11.2. Third Parties. Service Provider will have the right to use third parties, including, but not limited to, employees of Service Provider's affiliates and subsidiaries ("Subcontractors") in performance of its obligations and services hereunder and, for purposes of these SaaS Terms, all references to Service Provider or its employees will be deemed to include such Subcontractors.

11.3. Technical Data. Customer shall only provide technical information that is relevant to bug reports on Service Provider products.

11.4. Compliance with Laws. Both parties agree to comply with all applicable laws, regulations, and ordinances relating to such party's performance under these SaaS Terms.

11.5. Survival. The provisions set forth in Sections 2, 4, 5, 6.4, 8, 9.3, 9.4 and 11 of these SaaS Terms will survive termination or expiration of these SaaS Terms and any applicable license hereunder.

11.6. Notices. Any notice required under these SaaS Terms shall be given in writing and will be deemed effective upon delivery to the party to whom addressed. All notices shall be sent to the applicable address specified on the Proposal or to such other address as the parties may designate in writing. Any notice of material

breach will clearly define the breach including the specific contractual obligation that has been breached.

11.7. Force Majeure. Service Provider will not be liable to Customer for any delay or failure of Service Provider to perform its obligations hereunder if such delay or failure arises from any cause or causes beyond the reasonable control of Service Provider. Such causes will include, but are not limited to, acts of God, floods, fires, loss of electricity or other utilities, or delays by Customer in providing required resources or support or performing any other requirements hereunder.

11.8. Entire Agreement. These SaaS Terms together with the documents listed in the applicable Proposal constitute the entire agreement between the parties regarding the subject matter hereof and supersedes all proposals and prior discussions and writings between the parties with respect to the subject matter contained herein. Any signed copy of these SaaS Terms made by reliable means will be considered an original.

11.9. Modifications. The parties agree that these SaaS Terms cannot be altered, amended or modified, except by a writing signed by an authorized representative of each party.

11.10. Non-solicitation. During the term of these SaaS Terms and for a period of two (2) years thereafter, Customer agrees not to hire, solicit, nor attempt to solicit, the services of any employee or Subcontractor of Service Provider without the prior written consent of Service Provider. Customer further agrees not to hire, solicit, nor attempt to solicit, the services of any former employee or Subcontractor of Service Provider for a period of one (1) year from such former employee's or Subcontractor's last date of service with Service Provider. Violation of this provision will entitle Service Provider to liquidated damages against Customer equal to two hundred percent (200%) of the solicited person's gross annual compensation.

11.11. Headings. Headings are for reference purposes only, have no substantive effect, and will not enter into the interpretation hereof.

11.12. No Waiver. No failure or delay in enforcing any right or exercising any remedy will be deemed a waiver of any right or remedy.

11.13. Severability and Reformation. Each provision of these SaaS Terms is a separately enforceable provision. If any provision of these SaaS Terms is determined to be or becomes unenforceable or illegal, such provision will be reformed to the minimum extent necessary in order for these SaaS Terms to remain in effect in accordance with its terms as modified by such reformation.

11.14. Independent Contractor. Service Provider is an independent contractor and

nothing in these SaaS Terms will be deemed to make Service Provider an agent, employee, partner, or joint venturer of Customer. Neither party will have authority to bind, commit, or otherwise obligate the other party in any manner whatsoever.

11.15. Governing Law; Venue. The laws of the Netherlands govern the interpretation of these SaaS Terms, regardless of conflict of laws principles. The parties agree that the courts located in Amsterdam, the Netherlands will have exclusive jurisdiction for any dispute arising under, out of, or relating to these SaaS Terms. Mediation will be held in Amsterdam, the Netherlands.

11.16. Dispute Resolution. Negotiations. Where there is a dispute, controversy, or claim arising under, out of, or relating to these SaaS Terms, the aggrieved party shall notify the other party in writing of the nature of such dispute with as much detail as possible about the alleged deficient performance of the other party. A representative from senior management of each of the parties shall meet in person or communicate by telephone within five (5) business days of the date of the written notification in order to reach an agreement about the nature of the alleged deficiency and the corrective action to be taken by the respective parties. Mediation. Any dispute, controversy, or claim arising under, out of, or relating to these SaaS Terms and any subsequent amendments of these SaaS Terms, including, without limitation, its formation, validity, binding effect, interpretation, performance, breach, or termination, as well as non-contractual claims, and any claims with respect to the validity of this mediation agreement (hereinafter the "Dispute"), shall be submitted to mediation in accordance with the then-current World Intellectual Property Organisation (WIPO) Mediation Rules. The language to be used in the mediation will be English. Opportunity to Cure. Notwithstanding anything contained hereunder, Customer agrees and acknowledges that no dispute resolution or litigation will be pursued by Customer for any breach of these SaaS Terms until and unless Service Provider has had an opportunity to cure any alleged breach. Customer agrees to provide Service Provider with a detailed description of any alleged failure and a description of the steps that Customer understands must be taken by Service Provider to resolve the failure. Service Provider shall have sixty (60) days from Service Provider's receipt of Customer's notice to complete the cure. Injunctive Relief. The parties agree that it will not be inconsistent with their duty to mediate to seek injunctive or other interim relief from a competent court. The parties, in addition to all other available remedies, shall each have the right to initiate an action in any court of competent jurisdiction in order to request injunctive or other interim relief with respect to a violation of intellectual property rights or confidentiality obligations. The choice of venue does not prevent a party from seeking injunctive or any interim relief in any appropriate jurisdiction.

Annex 2: Non disclosure (NDA)

Section 6

Non-Disclosure Agreement

This Non-Disclosure Agreement for the software applications included in the DAC6pro Software, hereafter referred to as the "Agreement," is made effective as of the date of signing this agreement (the "Effective Date").

By and between

TaxModel International, a corporation incorporated under the laws of the Netherlands and having its principal place of business at Stationsplein 12, 5211 AP 's-Hertogenbosch, The Netherlands, represented by its director, Mr. Hank Moonen, hereafter referred to as the "Service Provider" on the one hand

and

(...), a company with limited liability, with its main office situated at [...] and for these presents lawfully represented by [...], hereinafter referred to as the "Client" on the other hand.

Service Provider and Subscriber are hereinafter also individually referred to as "Party", and collectively referred to as the "Parties".

This Non-Disclosure Agreement is hereinafter referred to as the "Agreement".

Whereas, Subscriber has expressed an interest in entering into a Service

Agreement with regard to Service Provider's tool DAC6pro. This letter sets out the terms on which the Service Provider agrees that the Subscriber will be supplied with certain confidential information relating to the business of Service Provider, its software and its development process (the "Proprietary Information")

Whereas, the Parties wish to lay down in writing below the conditions of confidentiality agreed between them

Whereas, to the extent the provisions in this Agreement are inconsistent with the confidentiality clauses in the DAC6pro Service Agreement or Service Provider's Terms & Conditions, the provisions of this Agreement will prevail

DECLARE TO AGREE AS FOLLOWS:

1.   DEFINITIONS

1.1.   Service Provider: Besides Service Provider itself, any reference to "Service Provider" shall also mean its affiliates, direct and indirect shareholders, employees and any person working directly or indirectly with regard to an assignment for Service Provider.

1.2.   Proprietary Information: "Proprietary Information" shall mean any information that may have commercial or any other value in Service Provider's business and is confidential or proprietary in nature, whether explicitly designated as such or not, including but not limited to: (1) trade secrets, inventions whether patentable or not granted or pending patents, copyrights, trademarks; (2) concepts, know-how, ideas, techniques, discoveries, improvements; (3) algorithms, formulas, specifications, research, development data, databases, software design and architecture, computer programs, source, object and other computer code; (4) technical or other representations, documentation, diagrams, flow charts; (5) names and expertise of directors, officers, employees and consultants; (6) other technical, business, financial, customer, supplier and product development plans or information, schedules, forecasts, strategies, marketing plans, techniques, and materials; and (7) any other confidential information. If Subscriber develops intellectual property directly or indirectly from Proprietary Information during the agreed activities, such as trade secrets, inventions whether patentable or not granted or pending patents, copyrights, trademarks, concepts, know-how, ideas, techniques, discoveries, improvements, algorithms, formulas, specifications, research, development data, databases, software design and architecture, computer programs, source, object and other computer code, technical or other representations, documentation, diagrams, flow charts or other comparable intellectual matters all such intellectual property will accrue automatically to Service Provider and becomes Proprietary

Information. This provision also remains valid after termination of this contract.

1.3.   Subscriber: Besides Subscriber any reference to "Subscriber" under this agreement shall also mean its affiliates, direct and indirect shareholders, employees and any person working directly or indirectly with regard to an assignment for Service Provider under this Agreement.

2.   PERMITTED AND RESTRICTED USE; NON-COVERED INFORMATION

2.1.   Restrictions on Use: Subscriber agrees (1) to hold the Proprietary Information in confidence and to take all precautions to protect the confidentiality of such Proprietary Information; (2) not to disclose any Proprietary Information or any information derived there from to any third person; (3) not to make any use whatsoever at any time of such Proprietary Information, except for the sole limited business purposes of the Agreement; and (4) not to copy or reverse engineer, or attempt to derive the composition or underlying information, structure or ideas of any such Proprietary Information.

2.2.   Non-covered Information: Without granting any right or license, Service Provider agrees that Section 2.1 above shall not apply with respect to any information that Subscriber can document and that: (1) is or becomes (through no improper action or inaction by Subscriber or any of its representatives) generally available to the public; (2) was in its possession or known prior to receipt from Service Provider; (3) was rightfully disclosed to him by a third party without restriction; or (4) is required by order of a court of competent jurisdiction, provided that Subscriber shall use his best efforts to limit disclosure and to obtain confidential treatment or protective order and, further, has allowed Service Provider to participate in the applicable proceeding.

3.   RETURN OF INFORMATION

3.1.   Return on Request: Upon termination of this Agreement as defined in provision 5. below, and to the extent provided by Service Provider, Subscriber shall return to Service Provider all the Proprietary Information of Service Provider and Service Provider's Clients, all documents or media containing any such Proprietary Information, and all copies thereof.

3.2.   Deletion of electronic copies: Upon termination of this Agreement as defined in provision 5. below, and to the extent provided by Service Provider, Subscriber shall delete all electronic copies and files of the Proprietary Information of Service Provider and Service Provider's Clients.

4.   NON-SOLICITATION

4.1.   During the term this Agreement, Subscriber will not (and will procure that its employees, agents, advisers and any person acting on its behalf will not) directly or indirectly encourage or seek to encourage any person who is (at the

date of this letter or at any time during discussions between, or on behalf of, Service Provider and Subscriber) a director, employee, consultant or individual seconded to work within Service Provider and who is either:

       i.   A person to whom any Proprietary Information relates; or

      ii.   A person who participates in the discussions contemplated by this letter,

To leave his current employment or to breach the terms of such employment, consultancy or secondment; or

4.2.   Make an approach of any kind to any person who is (at the date of this letter or at any time during discussions between or on behalf of Service Provider and Subscriber) a customer, supplier, distributor, landlord, tenant, licensor, licensee, agent, representative, sub-contractor, adviser or shareholder of Service Provider or any person whom Subscriber knows has a business relationship of any kind with Service Provider except:

      i.   With the prior knowledge and consent of Service Provider; or

      ii.   Those with whom Subscriber is or comes into contact with in the normal and proper course of his ordinary trading activities unconnected with Service Provider's business and then only for the purposes of those activities and not involving any use or disclosure of Proprietary Information,

And, without limiting the generality of the foregoing, Subscriber will not encourage or procure, or assist any other person to encourage or procure, any such person to cease, restrict or vary their relationship with Service Provider.

5.   NO WARRANTY, LIMITATION OF LIABILITY FOR INFORMATION PROVIDED BY PROVIDER

Service Provider disclaims any and all representations or warranties of any kind whether expressly or implied, made with respect to information, including the Proprietary Information, provided by Service Provider under this Agreement including but not limited to any implied warranties of merchantability or fitness for a particular purpose. Service Provider shall have no liability to Subscriber or any other individual or entity connected with Subscriber for any claim, loss or damage of any kind or nature whatsoever arising out of or in connection with information provided by Service Provider under this Agreement, including the Proprietary Information.

6.   EFFECTIVE DATE

This Agreement is effective the […] of May 2020 ("Effective Date"). This Agreement shall automatically terminate 2 years from its Effective Date. The obligations

accruing prior to termination as set forth herein in Article 2.1 regarding Proprietary Information as defined in Article 1.2 shall survive the termination of this Agreement for a period of 2 years if it relates to information under points (5), (6) and (7) of Article 1.2. All information as per (1), (2), (3) and (4) when disclosed shall be safeguarded by Subscriber as required by this Agreement in perpetuity or for so long as such information remains a Trade Secret under Dutch law, whichever occurs first.

7.   APPLICABLE LAW

This Agreement shall be governed by Dutch law. All disputes arising from or in connection with the Agreement shall exclusively be submitted to the competent Court in 's-Hertogenbosch, the Netherlands.

IN WITNESS WHEREOF:

The Parties have executed this Agreement as of the Effective Date as set forth herein.

Thank you for co-creating with us without worries on confidentiality

Annex 3: Data processing (DPA)

Section 7

Data Processing Agreement

This Data Processing Agreement governs the Data Processing Services as mentioned in the Dutch General Data Protection Regulation Act (hereinafter: 'AVG') article 4 (1) and (2).

BY AND BETWEEN
TaxModel International B.V., a corporation incorporated under the laws of the Netherlands and having its principal place of business at Stationsplein 12, 5211 AP 's-Hertogenbosch, the Netherlands, represented by its director, Mr. Hank Moonen, hereafter referred to as the "Processor",

On the one hand

AND

(…), with its main office situated at [Address], [Postal Code], [City], [Country] and for these presents lawfully represented by Bart Kuijpers, hereinafter referred to as the "Controller"

On the other hand.

Processor and Controller are hereafter also individually referred to as "Party" or together as the "Parties".

Having regard to the fact that:

- the Controller has access to the personal data of various clients (hereinafter: 'Data subjects');

- the Controller wants the Processor to execute certain types of processing in accordance with the DAC6pro Service Agreement concluded with the Processor (hereinafter: 'the Agreement');

- the Controller has determined the purpose of and the means for the processing of personal data as governed by the terms and conditions referred to herein;

- the Controller is hereby deemed to be the responsible party within the meaning of article 4 (7) of the AVG;

- the Processor is hereby deemed to be the processor within the meaning of article 4 (8) of the AVG;

- the Parties, having regard also to the provisions of article 28 (3) of the AVG, wish to lay down their rights and duties in writing in this Data Processing Agreement;

- The Parties seek to implement a data processing agreement that complies with the requirements of the current legal framework in relation to data processing and with the 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 (General Data Protection Regulation).

1. Processing Objectives

1.1. The Processor undertakes to process personal data on behalf of the Controller in accordance with the conditions laid down in this Data Processing Agreement. The processing will be executed exclusively within the framework of the Agreement, and for all such purposes as may be agreed to subsequently.

1.2. The Processor shall refrain from making use of the personal data for any purpose other than as specified by the Controller. The Controller will inform the Processor of any such purposes which are not contemplated in this Data Processing Agreement.

1.3. All personal data processed on behalf of the Controller shall remain the property of the Controller and/or the relevant Data subjects.

1.4. The Processor shall take no unilateral decisions regarding the processing of the personal data for other purposes, including decisions regarding the provision thereof to third parties and the storage duration of the data.

2. Processor's Obligations

2.1. The Processor shall warrant compliance with the applicable laws and regulations, including laws and regulations governing the protection of personal data, such as the AVG.

2.2. The Processor shall furnish the Controller promptly on request with details regarding the measures it has adopted to comply with its obligations under this Data Processing Agreement and the AVG.

2.3. The Processor's obligations arising under the terms of this Data Processing Agreement apply also to whomsoever processes personal data under the Processor's instructions.

3. Transmission of Personal Data

3.1. The Processor will process the personal data in countries inside the European Union. In addition, the Processor may transfer personal data to a country outside the European Union but only after receiving prior written approval for such transfer by the Controller.

3.2. Upon request, the Processor shall notify the Controller as to which country or countries the personal data will be processed in.

4. Allocation of Responsibility

4.1. The Processor shall only be responsible for processing the personal data under this Data Processing Agreement, in accordance with the Controller's instructions and under the (ultimate) responsibility of the Controller. The Processor is explicitly not responsible for other processing of personal data, including but not limited to processing for purposes that are not reported by the Controller to the Processor, and processing by third parties and / or for other purposes.

4.2. Controller represents and warrants that it has express consent and/or a legal basis to process the relevant personal data. Furthermore, the Controller represents and warrants that the contents are not unlawful and do not infringe any rights of a third party. In this context, the Controller indemnifies the Processor of all claims and actions of third parties related to the processing of personal data without express consent and/or legal basis under this Data Processing

Agreement.

5. Engaging of Third Parties or Subcontractors

5.1. The Processor is authorized within the framework of the Agreement to engage third parties, without the prior approval of the Controller being required. Upon request of the Controller, the Processor shall inform the Controller about the third party/parties engaged.

5.2. The Processor shall in any event ensure that such third parties will be obliged to agree in writing to the same duties that are agreed between the Controller and the Processor.

6. Duty to Report

6.1. In the event of a security leak and/or the leaking of data, as referred to in article 33 of the AVG, the Processor shall, to the best of its ability, notify the Controller thereof with undue delay, after which the Controller shall determine whether or not to inform the Data subjects and/or the relevant regulatory authority(ies). This duty to report applies irrespective of the impact of the leak. The Processor will endeavor that the furnished information is complete, correct and accurate.

6.2. If required by law and/or regulation, the Processor shall cooperate in notifying the relevant authorities and/or Data subjects. The Controller remains the responsible party for any statutory obligations in respect thereof.

6.3. The duty to report includes in any event the duty to report the fact that a leak has occurred, including details regarding:
- the (suspected) cause of the leak;
- the (currently known and/or anticipated) consequences thereof;
- the (proposed) solution;
- the measures that have already been taken.

7. Security

7.1. The Processor will endeavor to take adequate technical and organisational measures against loss or any form of unlawful processing (such as unauthorized disclosure, deterioration, alteration or disclosure of personal data) in connection with the performance of processing personal data under this Data Processing Agreement.

7.2. The Processor does not guarantee that the security measures are effective under all circumstances. The Processor will endeavor to ensure that the security measures are of a reasonable level, having regard to the state of the art, the

sensitivity of the personal data and the costs related to the security measures.

7.3. The Controller will only make the personal data available to the Processor if it is assured that the necessary security measures have been taken. The Controller is responsible for ensuring compliance with the measures agreed by and between the Parties.

8. Handling Requests from Involved Parties
Where a Data subject submits a request to the Processor to inspect, as stipulated by article 35 Wbp, or to improve, add to, change or protect their personal data, as stipulated by article 36 Wbp, the Processor will forward the request to the Controller and the request will then be dealt with by the Controller. The Processor may notify the Data subject hereof.

9. Non-Disclosure and Confidentiality
9.1 All personal data received by the Processor from the Controller and/or compiled by the Processor within the framework of this Data Processing Agreement is subject to a duty of confidentiality vis-à-vis third parties.

9.2. This duty of confidentiality will not apply in the event that the Controller has expressly authorised the furnishing of such information to third parties, where the furnishing of the information to third parties is reasonably necessary in view of the nature of the instructions and the implementation of this Data Processing Agreement, or if there is a legal obligation to make the information available to a third party.
Audit

10. Audit
10.1. In order to confirm compliance with this Data Processing Agreement, the Controller shall be at liberty to conduct an audit by assigning an independent third party who shall be obliged to observe confidentiality in this regard. Any such audit will follow the Processor's reasonable security requirements, and will not interfere unreasonably with the Processor's business activities.

10.2. The audit may only be undertaken when there are specific grounds for suspecting the misuse of personal data, and no earlier than two weeks after the Controller has provided written notice to the Processor.

10.3. The findings in respect of the performed audit will be discussed and evaluated by the Parties and, where applicable, implemented accordingly as the case may be by one of the Parties or jointly by both Parties.

10.4. The costs of the audit will be borne by the Controller.

11. Duration and Termination

11.1. This Data Processing Agreement is entered into for the duration set out in the Agreement, and in the absence thereof, for the duration of the cooperation between the Parties.

11.2. The Data Processing Agreement may not be terminated in the interim.

11.3. This Data Processing Agreement may only be amended by the Parties subject to mutual consent.

11.4. The Processor shall provide its full cooperation in amending and adjusting this Data Processing Agreement in the event of new privacy legislation.

12. Miscellaneous

12.1 The Data Processing Agreement and the implementation thereof will be governed by Dutch law.

12.2. Any dispute arising between the Parties in connection with and/or arising from this Data Processing Agreement will be referred to the competent Dutch court in the district where the Processor has its registered office.

12.3. In the case of any inconsistency between documents and the appendices thereto, the following order of priority will apply:

1. the Agreement;
2. this Data Processing Agreement;
3. additional conditions, where applicable.

12.4. Logs and measurements taken by the Processor shall be deemed to be authentic, unless the Controller supplies convincing proof to the contrary.

IN WITNESS WHEREOF
the Parties have caused this Data Processing Agreement to be executed by their duly authorized representatives.

Annex 4: Information Security Management

Section 8

Information Security Management

Annex

This Information Security Management Annex ("Security Annex") to the Agreement between Service Provider and Subscriber contains additional terms and conditions as agreed between the parties. In case of inconsistencies or discrepancies, between the terms and conditions in this Annex and the ones in the Agreement, the terms and conditions in this Annex take precedence.

1.   DEFINITIONS

The terms used in this Annex shall have the meanings set forth in this Annex. Capitalized terms not otherwise defined herein shall have the meaning given to them in the Agreement.

"ISO 27001" means ISO 27001:2013, an information security standard that was published on 25 September 2013, published by the International Organization for Standardization and the International Electrotechnical Commission (as may be updated from time to time);

"Statement of Applicability" means the statement defined under ISO 27001, which requires organizations to produce a Statement of Applicability that lists the controls that have been selected to treat identified risks, and provides a justification for the inclusion of those controls, regardless of whether they have

been implemented or not, and the status of implementation for the selected controls, and to link to relevant documentation showing how each control is (or will be) implemented;

"Service Provider Information Security Representative" means an employee nominated by Service Provider to be a single point of contact in respect of Service Provider's obligations set out in this Annex for the term of the Agreement;

2.   STANDARDS COMPLIANCE

2.1.   Service Provider shall be and remain ISO 27001 certified, and its Statement of Applicability shall apply to the Services. The scope of ISO 27001 certification shall include all the sites and teams which are delivering services to Subscriber.

2.2.   Service Provider shall provide to Subscriber the latest ISO 27001 Scope document and its Statement of Applicability within two (2) weeks following a request by Subscriber. Service Provider shall keep Subscriber informed about any audit findings (especially major nonconformities), which might have an impact on the Services delivered to Subscriber.

3.   INFORMATION SECURITY POLICIES

Service Provider shall have documented information security policies and standards ("Security Policies"), approved at a sufficiently senior level within Service Provider organization to ensure corporate compliance. The Security Policies shall apply to all Service Provider personnel and their use of data, information, and systems. Service Provider shall appoint an individual (or a group of individuals) within the Service Provider who shall be responsible for maintaining the Security Policies (the Information Security Representative).

Annex 5: ISO 27001 certificate

Section 9

ISO27001 Certificate

TaxModel is the 1st standardised tax technology company with ISO27001 certificate

TÜV NEDERLAND

TaxModel Investments B.V.

's-Hertogenbosch

The information security management system of **TaxModel Investments B.V.** and the application thereof complies with the requirements as stipulated in the standard:

NEN-EN-ISO/IEC 27001:2017

This is in accordance with the Statement of applicability SOA of 16-05-2019

Evaluation of the information security management system took place in accordance with TÜV Nederland's certification regulations for the field of application:

The development, implementation and management of fiscal cloud software.

This certification is subject to annual evaluation by TÜV Nederland.

Registration number:	28793/1.2	
Start date certificate:	02-08-2019	
Certificate valid until:	02-08-2022	
Date of first certificate:		

Managing Director
Dhr. E.W.A.C. Franken

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ISO 27001

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