

CCH iFirm Subscription Agreement

This CCH iFirm Subscription Agreement and any applicable Order Form (s) (this “Agreement”) is made by and between Wolters Kluwer Canada Limited (“Wolters Kluwer”), and Customer (as defined below), and governs Customer’s right to access and use of the Application (as defined below), effective as of the date Customer signs the Order Form for the Application. This Agreement may be viewed at Wolters Kluwer’s web site (<https://support.wolterskluwer.ca/en/eula/>) or within the Application via a link. By accessing the Application or by otherwise indicating acceptance (electronically or otherwise), Customer acknowledges agreement to the terms and conditions set forth below.

1. DEFINITIONS

Capitalized terms used but not defined elsewhere in this Agreement shall have the respective meanings set forth below:

- 1.1. **“Affiliate”** means with respect to an entity party to this Agreement, any entity which, directly or indirectly, controls, is controlled by or is under common control with such party, where control means the ability to direct the affairs of an entity through ownership of voting interest, contract rights or otherwise.
- 1.2. **“Application”** means the cloud-based CCH iFirm application and modules listed on the Order Form, as such application(s) may be updated from time to time by Wolters Kluwer in its sole discretion.
- 1.3. **“Authorized User”** means an individual in Customer’s practice who is authorized by Customer to access or use the Application and who is covered by an appropriate Subscription hereunder pursuant to an Order Form. An Authorized User must be a full-time or part-time employee (but may be a contract/temporary employee) working for Customer primarily out of Customer’s office(s) (including remote users assigned to such office(s)) for the purpose of assisting Customer in its day- to-day business activities. An Authorized User does not acquire individual rights in the Application other than the right to access and use such Application on Customer’s behalf and pursuant to the rights granted to Customer and subject to the terms and conditions of this Agreement.
- 1.4. **“Client”** means any third party client of Customer that has entered into a direct agreement with Customer for accounting or tax services.
- 1.5. **“Customer”** means the person or entity identified as the customer on the Order Form(s).
- 1.6. **“Customer Data”** means all data, information, records, files or content, in any form or medium, that is submitted, uploaded to, stored on or otherwise transmitted by Customer or an Authorized User through the use of the Application. Customer Data does not include any Usage Information (as defined below). As between Wolters Kluwer and Customer, Wolters Kluwer acknowledges that Customer retains ownership of all Customer Data
- 1.7. **“Fees”** means the amounts payable by Customer to Wolters Kluwer under the Agreement.
- 1.8. **“Online Account”** means the authorized access into the Application as established by Wolters Kluwer for use by any particular Authorized User, and includes the controls, permissions and data unique to such user.
- 1.9. **“Online Account Access Information”** means the private access information (for example, username and password) used by each Authorized User of the Application to access their individual Online Account.
- 1.10. **“Order Form”** means a written confirmation of order from Wolters Kluwer that documents Customer’s acquisition of a Subscription to the Application. All Order Forms incorporate and are subject to the terms and conditions of this Agreement.
- 1.11. **“Subscription”** means the rights granted to Customer by Wolters Kluwer to access and use the Application pursuant to the terms and conditions of this Agreement.
- 1.12. **“Usage Information”** means data and information related to the use by Customer or an Authorized User of the Application, including statistical compilations, and performance information related to the provision and operation of the Application by the Customer or an Authorized User, but does not include Customer Data.

The use of the word “including” means “including without limitation.”

2. RIGHT TO USE; CONDITIONS OF USE; OWNERSHIP

2.1. Right to Use.

- 2.1.1. **CCH iFirm.** Subject to the terms and conditions of this Agreement, Wolters Kluwer grants to Customer a limited, non-transferable, nonexclusive right to access and use, and to permit only the applicable number of Authorized Users to

access and use, the Application solely for Customer's internal business use within Canada, without any further right to access or use the Application in any manner. In furtherance of the preceding, Customer acknowledges that a) the Application is not purchased primarily for personal, family, or household purposes and b) the Application will be used for business purposes only.

2.1.2. Reservation of Rights. Wolters Kluwer reserves all rights in and to the Application not expressly granted in this Agreement. Without limiting the generality of the foregoing, the right to access and use the Application granted herein does not include the right to access a) any underlying components of the Application, b) Wolters Kluwer's underlying application engines, c) other applications published by Wolters Kluwer or CCH Incorporated, or d) the operating environment within which the Application operates.

2.1.3. Authorized Users. Customer shall purchase a Subscription for each Authorized User and shall not permit any person other than an Authorized User to use or access the Application. As a condition of Customer's right to access and use the Application, Customer shall ensure that each Authorized User is aware of and complies with the terms and conditions of this Agreement, and shall expressly prohibit the sharing of usernames, passwords, or any other access credentials with any person who is not an Authorized User.

2.1.4. Clients. Certain Applications may include functionality that is documented and intended to allow Clients to access Customer's Online Account to view data specific to such Client. Customer may provide such limited access to its Clients.

2.1.5. Condition of Rights. The rights granted to Customer under this Agreement are conditioned upon Customer's compliance with the terms of this Agreement, including the timely payment of all applicable Fees.

2.2. Restrictions. Customer must not do or attempt to do, or permit others, including Authorized Users, to do or attempt to do, any of the following: (a) possess, download, copy or print the Application or any part of the Application, including any component which comprises the Application; (b) view, read, modify, port, adapt or create derivative works of the Application; (c) reverse compile, reverse assemble, disassemble or print the Application's source code or object code or other runtime objects or files related to the Application or otherwise reverse engineer, modify or copy the look and feel, functionality or user interface of any portion of the Application; (d) rent, lease, distribute (or redistribute), provide or otherwise make available the Application, in any form, to any third party (including in any service bureau or similar environment); (e) share use or access of the Application with other practitioners (including outsourcers performing work for Customer) who are not Authorized Users in Customer's practice, even if Customer shares office space or equipment; (f) share any Online Account or Online Account Access Information with third parties; (g) create any "links" to or "frame" or "mirror" the Application or any portion thereof; (h) defeat, disable or circumvent any protection mechanism related to the Application; (i) use the Application to process the data of clients of a third party (whether on an outsourcing, service bureau, or other basis); or (j) publish, distribute (or redistribute) or sell any document retrieved through the Application (even if in the public domain) to any individual or entity outside of Customer's own firm, except for documents prepared for Clients within the scope of the normal and intended use of the Application. In addition, Customer shall not violate or attempt to violate the security of Wolters Kluwer's networks or servers, including (x) accessing data not intended for Customer or log into a server or account which Customer is not authorized to access; (y) attempting to probe, scan or test the vulnerability of a system or network or to breach security or authentication measures without proper written request and authorization; or (z) attempting to interfere with service to any user, host or network, including by means of submitting a virus, overloading, flooding, spamming, mail bombing or crashing. Customer will inform Authorized Users of all Customer Restrictions and ensure that Authorized Users do not violate these restrictions.

2.3. Customer Data

2.3.1. Disclosure. Wolters Kluwer may disclose Customer Data to third party service providers that Wolters Kluwer may use in conjunction with the services it renders hereunder.

2.3.2. Data Retention. Wolters Kluwer will use reasonable efforts to retain the Customer Data that Customer has properly submitted to Wolters Kluwer's online servers for at least one (1) year following the calendar year in which Customer submitted any such Customer Data; provided, however, that Wolters Kluwer shall have the right to turn off all access to the Application and the Customer Data once Customer terminates its Subscription pursuant to the terms of this Agreement or fails to pay in full when due the fees for the Application. Wolters Kluwer will then maintain such Customer Data in accordance with its internal business practices. It is Customer's responsibility to back up on Customer's own local system all Customer Data that Customer submits to Wolters Kluwer. Upon Customer's request, and subject to payment of any fees charged by Wolters Kluwer therefor, Wolters Kluwer shall use commercially reasonable efforts to make available for retrieval by Customer, all Customer Data then in Wolters Kluwer's possession or control per Wolters Kluwer's customary internal business practices. Customer acknowledges and understands that Wolters Kluwer is not performing any data warehousing or file retention services on behalf of Customer.

2.3.3. Security. Consistent with its then current practices and procedures, Wolters Kluwer will implement, maintain, and enforce commercially reasonable information security measures and policies that are appropriate and designed to safeguard the confidentiality, integrity, and security of Customer Data and protect against known or anticipated threats

to the security of Customer Data in connection with the Application. CUSTOMER ACKNOWLEDGES THAT SECURITY SAFEGUARDS, BY THEIR NATURE, ARE CAPABLE OF CIRCUMVENTION AND THAT WOLTERS KLUWER DOES NOT AND CANNOT GUARANTEE THAT THE APPLICATION, SYSTEMS, AND CUSTOMER DATA, CANNOT BE ACCESSED BY UNAUTHORIZED PERSONS CAPABLE OF OVERCOMING SUCH SAFEGUARDS. WOLTERS KLUWER SHALL NOT BE RESPONSIBLE OR LIABLE FOR ANY SUCH UNAUTHORIZED ACCESS NOR SHALL ANY SUCH UNAUTHORIZED ACCESS CONSTITUTE A BREACH BY WOLTERS KLUWER OF ITS CONFIDENTIALITY OBLIGATIONS HEREUNDER. Wolters Kluwer exercises reasonable skill and care to ensure that the Application is secure and free from viruses and other malware. Wolters Kluwer does not guarantee that the Application is secure or free from viruses and other malware and accept no liability in respect of the same. Customer is responsible for protection of its hardware, software, data and other material collectively ("IT Systems") from viruses, malware and other internet security risks. Customer will not introduce viruses or malware, or any material which is malicious or technologically harmful to the Application and will ensure that Authorized Users are not permitted to do the same. Customer has implemented and maintains commercially reasonable controls, policies, procedures, and safeguards to maintain and protect its material Confidential Information and the integrity, continuous operation, redundancy and security of all IT Systems and Customer Data used in connection with its business, and there have been no breaches, violations, outages or unauthorized uses of or accesses to same, except for those that have been remedied without material cost or liability or the duty to notify any other person, nor any incidents under internal review or investigations relating to the same. Customer is presently in material compliance with all applicable laws or statutes and all judgments, orders, rules and regulations of any court or arbitrator or governmental or regulatory authority, internal policies and contractual obligations relating to the privacy and security of IT Systems and Customer Data and to the protection of such IT Systems and Customer Data from unauthorized use, access, misappropriation or modification.

- 2.4. Protection of Online Account Access Information.** Wolters Kluwer will supply Customer with the means to create private Online Account Access Information for its Authorized Users so that such Authorized Users may log into their respective Online Accounts within the Application. Online Accounts are designed for private use and should only be accessed through Authorized User's Online Account Access Information. Customer is fully responsible for the protection and confidentiality of its Authorized Users' Online Account Access Information. Customer acknowledges and agrees that Customer is responsible for all use of the Application as made through Customer's and its Authorized Users' Online Accounts by any person and for ensuring that all use of Customer's and its Authorized Users' Online Accounts is for authorized purposes only, by Authorized Users, and complies fully with the provisions of this Agreement. Customer agrees to promptly notify Wolters Kluwer of any unauthorized use of any Online Account Access Information or any other breach of security upon becoming aware thereof, assist in preventing any recurrence thereof, and otherwise cooperate fully in any proceedings or other actions undertaken to protect the rights of Wolters Kluwer.
- 2.5. Additional Online Terms.** Wolters Kluwer may post duplicative and/or additional relevant terms, conditions and/or policies ("Online Terms") at the online location where Authorized Users access the Application. Authorized Users will be subject to all such Online Terms from and after the date on which such Online Terms are first posted; provided, however, that to the extent that there is a conflict between this Agreement and any other Online Terms, the terms of this Agreement will govern.
- 2.6. Internet Connectivity; Disclaimer.** Wolters Kluwer (either itself or through a third party) will make the Application available for access via the Internet. Customer shall provide, at Customer's own expense, all necessary hardware, applications and Internet connectivity necessary to access the Application. Customer acknowledges that the Internet is known to be unpredictable in performance and may, from time to time, impede access to the Application or performance hereunder. Customer agrees that Wolters Kluwer is not in any way responsible for any interference with Customer's use of or access to the Application arising from or attributable to the Internet and Customer waives any and all claims against Wolters Kluwer in connection therewith.
- 2.7. Compliance Mechanisms.** The Application may contain technological copy protection or other security features designed to prevent unauthorized use of the Application, including features to protect against use of the Application: (a) beyond the scope of the license granted to pursuant to subsection 2.1; or (b) prohibited in subsection 2.2. Customer shall not, and shall not attempt to, remove, disable, circumvent or otherwise create or implement any workaround to, any such copy protection or security features.
- 2.8. Unauthorized Acquisition.** Wolters Kluwer expressly prohibits the use of any product or service from Wolters Kluwer that has been improperly obtained and/or accessed. For purposes of illustration, but not limitation, examples include any product or service that: (a) is acquired from an unauthorized reseller or distributor; (b) is pirated, cracked or hacked, including through the use of Online Account Access Information established for use by another individual; (c) has been acquired with the intent or for the purpose to use in a manner that is illegal, fraudulent, in violation of this Agreement or otherwise outside the normal, stated and/or reasonably understood purpose of such product or service; or (d) is acquired with the use of false or inaccurate statements and/or information (e.g., false name, contact information, or payment information; or false declaration of the total number of end users).

2.9. Reservation of Rights & Ownership of Developed Materials. Wolters Kluwer and its Affiliates and any applicable licensors, retain all intellectual property and other proprietary rights, including all patent, copyright, trade secret, trade name, trademark, and other proprietary rights, related to the Application which are protected under Canadian intellectual property laws and international treaty provisions. Any unauthorized use of the Application will result in cancellation of this Agreement as well as possible civil damages and criminal penalties. Customer is not permitted to use "Wolters Kluwer," "CCH," "iFirm," or any other trade or service marks of Wolters Kluwer or any of its Affiliates in Customer's announcements, advertising, or other materials unless expressly agreed to in writing by an authorized representative of Wolters Kluwer. Customer acknowledges and agrees that Wolters Kluwer and its Affiliates and any applicable licensor's retention of contractual and intellectual property rights is an essential part of this Agreement. Wolters Kluwer and its Affiliates and any licensor (as applicable) will own and Customer hereby assigns to Wolters Kluwer all rights in (a) any copy, translation, modification, adaptation or derivative work of the Application, including any improvement or development thereof, whether provided as part of Support, Services or otherwise, and whether or not developed by or for the Customer, and (b) any suggestions, ideas, enhancement requests, feedback, or recommendations provided by or on behalf of Customer.

3. FEES, PAYMENT AND ACCOUNT ACTIVITY

- 3.1. Subscription and Fees.** Customer shall pay to Wolters Kluwer the fees for the Application as set forth on Customer's Order Form and all payments for Fees shall be made by Automated Clearing House ("ACH")/Electronic Funds Transfer ("EFT"). **ALL SALES ARE FINAL.** Except as may be specifically set forth in the Agreement, orders are non-refundable and cancellation of the Agreement is not permitted. Additional Fees may apply for additional storage or as documented on an Order Form may be charged (e.g., for additional Application modules, for optional features or services, or for use by additional Authorized Users). Customer agrees to keep a valid credit or debit card with sufficient funds on account with Wolters Kluwer in order to pay all Fees when due. Notwithstanding the preceding, any payments made by credit card may be subject to processing fees. Wolters Kluwer reserves the right to increase a Fee at any time with at least thirty (30) days' notice provided to Customer prior to any such Fee increase.
- 3.2. Insufficient Funds and Subscription Lapse.** In the event Customer's payment gets declined for any reason, Wolters Kluwer will suspend Customer's and Authorized Users' Online Accounts and may suspend access to any other products or services provided by Wolters Kluwer, or an Affiliate, to Customer until such time as Customer updates the payment information and pays all arrears up to the date of reactivation of service. If Customer fails to make payment for ninety (90) days from the due-date, then this Agreement shall automatically terminate and Customer will remain liable for the aforementioned arrears and may be required to pay a reactivation fee prior to any future access to any Application or other Wolters Kluwer products.
- 3.3. Taxes.** Fees are exclusive of any taxes, assessments or duties that may be assessed upon the Application or any Support or Services provided under this Agreement or on third party fees disclosed in an Order Form, including sales, use, excise, value added, personal property, electronic/Internet commerce, export, import, and withholding taxes. Customer is responsible for directly paying any such taxes assessed against it, and Customer will promptly reimburse Wolters Kluwer for any such taxes payable or collectable by Wolters Kluwer. Such taxes do not include taxes based upon Wolters Kluwer's income. Taxes are calculated on product plus additional charges, where applicable. Taxes include provincial and local sales or use taxes and are based upon the Customer's address and/or the address(es) on the Order Form. Tax exemption certificates, if any, must be submitted at the time of order. Customer acknowledges that the Application is pre-written software of general application.
- 3.4. Consent to Electronic Communications.** Customer hereby consents to receiving electronic communications from Wolters Kluwer. These electronic communications may include notices about applicable fees and charges, transactional information, and other information concerning or related to the Application.
- 3.5. Debt Communication Consent and Waiver.** To the extent that Customer incurred a "Debt", defined as any obligation or alleged obligation of Customer to pay money, in connection with the purchase, sale, financing, leasing, or licensing of any of products or software governed by the terms of this Agreement and provided by Wolters Kluwer and/or its respective subsidiaries, affiliates, and agents, Customer expressly consents to receiving communications of any kind including, but not limited to, payment reminders, invoices, debt collection communications, and request for service of any kind from Wolters Kluwer and its respective subsidiaries, affiliates, and agents, through any medium including e-mails, telephone calls, text messages, and voice messages, at any time of the day or night including, but not limited to, between the hours of 9 p.m. and 8 a.m. in the Customer's time-zone.

4. TERM; TERMINATION; SUSPENSION

4.1. Term and subscription period. Subject to the terms of subsection 4.2 - 4.4 and unless otherwise indicated in the Order Form, the Application (including Support) is sold on a twelve (12) month subscription basis. Where the Application is sold on a twelve (12) month subscription basis (i.e., excluding circumstances where the parties have agreed and executed an agreement for a multi-year subscription), Customer's Application subscription will renew automatically on an annual basis unless it is cancelled/terminated in accordance with this Agreement, which requires that Customer provide Wolters Kluwer with notice. Please submit a support ticket at support.cch.com/oss/Canada with Customer's intent to cancel/terminate thirty (30) days prior to the end of the then-current subscription period. In the event of a multi-year subscription, following the expiration of the multi-year subscription, Customer's subscription shall automatically renew on an annual basis as otherwise provided in this subsection 4.1. Customer must pay to Wolters Kluwer the fees set forth on a renewal invoice in advance of the renewal date. Wolters Kluwer, in its discretion, may deny access to the Application if there is an unpaid invoice that is outstanding. Subject to the terms of this section 4, the first year of Customer's annual Subscription to (a) CCH iFirm Tax Corporate shall continue for twelve (12) months from the date of Wolters Kluwer's acceptance of the Order Form therefor and (b) CCH iFirm Tax Personal, CCH iFirm Tax Trust, CCH iFirm Tax Forms and CCH iFirm Tax Suite shall continue until the earlier of (i) twelve (12) months from the date of Wolters Kluwer's acceptance of the Order Form therefor and (ii) November 30th of the tax processing year for which such iFirm Tax Application was purchased (for example, the 2024 tax year Application, which is used in the 2025 tax filing season, will expire on November 30, 2025), unless stated otherwise on the applicable Order Form. In the case of either (a) or (b), Customer's Subscription shall thereafter renew annually as otherwise set forth in this subsection 4.1 upon payment of the applicable invoice in accordance with the terms set forth herein. Notwithstanding any of the foregoing, Wolters Kluwer, in its discretion and for any reason, may decide not to renew Customer's Subscription(s) to the Application, in which case, Wolters Kluwer will make reasonable effort to notify Customer of this decision prior to the expiration of Customer's then-current Subscription term.

4.2. Termination of Agreement for Cause by Wolters Kluwer.

4.2.1. This Agreement, including all rights provided hereunder, may be terminated by Wolters Kluwer for cause, in its sole discretion, (a) immediately upon notice to Customer if Customer commits an incurable breach of the terms or conditions of this Agreement or (b) in the case of any other breach of the terms or conditions of this Agreement, if such breach remains uncured thirty (30) days after Wolters Kluwer has provided written notice to Customer of such breach.

4.2.2. Termination of this Agreement pursuant to this subsection 4.2 will not require payment of a refund to Customer and will not affect: (a) Customer's obligation to pay any Fees that may otherwise be due, or (b) any remedies available to Wolters Kluwer by law or equity. Unless specifically stated otherwise in this Agreement, the various rights, options, elections, powers, and remedies of Wolters Kluwer shall be construed as cumulative and not one of them exclusive to any others, or of any other legal or equitable remedy.

4.3. Effect of Expiration or Termination of Agreement. Upon any expiration or termination of this Agreement, all rights granted to Customer hereunder will immediately terminate and Wolters Kluwer will have the right to immediately and indefinitely terminate Customer's access to and use of the Application. The following sections will survive the expiration or termination of this Agreement: subsections 2.3, 2.8, 2.9, 4.2, 5.2, 8.3, 8.4, and 8.5, and Sections 1, 7, 9, 10 and 11.

4.4. Suspension of Access. In addition to any other suspension or termination rights of Wolters Kluwer pursuant to this Agreement, Wolters Kluwer may suspend or terminate Customer's access and/or use of, or otherwise modify, any Wolters Kluwer or Affiliate Application and/or any component thereof, and/or any Online Account or any Online Account Access Information without notice at any time (a) in the event Customer (including any Authorized User, Client or other person or entity acting through or on behalf of Customer) is determined by Wolters Kluwer, in Wolters Kluwer's sole judgment, to have or damaged, attempted to cause damage or harm, or where there is a misuse of Wolters Kluwer's software, server, network or other systems operated by or products or services provided by Wolters Kluwer under this Agreement or any other Wolters Kluwer or Affiliate agreement (including, but not limited to, circumstances where there is a material breach of the Agreement, including the failure to pay any outstanding Fees owed to Wolters Kluwer or an Affiliate by Customer); (b) as necessary or appropriate to comply with any law, regulation, court order, or other governmental request or order or otherwise protect Wolters Kluwer from potential legal liability or harm to its business, or (c) if Customer has obtained unauthorized access to the Application as set forth in subsection 2.8. Wolters Kluwer will use commercially reasonable efforts to notify Customer of the reason(s) for such suspension or termination action as soon as reasonably practicable unless such action is due to subsection (a) hereof. In the event of a suspension (other than due to subsection (a) hereof), Wolters Kluwer will promptly restore Customer's access to the Application or any Wolters Kluwer or Affiliate product or service as soon as the event giving rise to the suspension has been resolved as determined in Wolters Kluwer's discretion. Nothing contained in this Agreement will be construed to limit Wolters Kluwer's actions or remedies or act as a waiver of Wolters Kluwer's rights in any way with respect to any of the foregoing activities. Wolters Kluwer will not be responsible for any loss or damages incurred by Customer as a result of any termination or suspension of access to or use of the Application as set forth in this Agreement.

5. SUPPORT

- 5.1. General.** For as long as Customer has a valid Subscription, Wolters Kluwer will provide remote support services as Wolters Kluwer provides generally to customers as part of its then current Application support program as set forth on the website for the applicable Application ("Support"). Support shall not include, and Wolters Kluwer will not provide, any tax, accounting, legal or other professional or expert advice of any kind, including any advice regarding the appropriate handling of tax and accounting issues, or otherwise. Support may include automatic updates to the Application in Wolters Kluwer's discretion, as appropriate.
- 5.2. Support Waiver.** Customer agrees that by contacting Wolters Kluwer for Support, Customer will be authorizing Wolters Kluwer to access and perform work on its Online Account, computer(s) and/or network(s), including but not limited to software, hardware, peripherals and memory (the "Computer System"). Wolters Kluwer will not be responsible for the loss of any information or data from Customer's Computer System (whether related to the Application or otherwise) or any malfunction or failure of the Computer System. It is Customer's responsibility to ensure that the Computer System has been backed up.

6. SERVICES

- 6.1 General.** Wolters Kluwer may offer certain additional services related to the Application. Such services may include, but are not limited to, (a) implementation services; (b) training for Customer personnel; (c) file conversion services; and (d) any other services specifically identified in an Order Form (hereinafter referred to as "Services"). Wolters Kluwer will provide Services, at Customer's election and following Customer's signature and Wolters Kluwer's acceptance of an Order Form describing the nature, scope, project assumptions, fees, duration, location(s) of the covered Services, in each case in accordance with such Order Form and subject to the terms and conditions of this Agreement.
- 6.2 Services Performance.** In performing Services, Wolters Kluwer may assign Wolters Kluwer personnel, authorized agents or qualified third party contractors ("Consultants"). Customer agrees to provide the information, facilities, personnel and equipment, including, if applicable, suitably configured computers, that may reasonably be identified by Wolters Kluwer as necessary or appropriate to the performance of any Services. Customer shall advise Wolters Kluwer of any hazards to the health and safety of Wolters Kluwer's personnel on the Customer's premises and provide Wolters Kluwer's personnel with appropriate information regarding applicable safety and security procedures.
- 6.3 Services Pricing.** Unless otherwise provided in the applicable Order Form, all Services shall be provided on a time and expense/materials basis at Wolters Kluwer's then current rates. Wolters Kluwer reserves the right to impose a higher rate for Services performed upon the request or with the approval of Customer in excess of a forty (40) hour week or during weekend or holiday periods. Estimates are provided for Customer's information only and are not guaranteed. Customer shall pay or reimburse Wolters Kluwer for all reasonable travel and other out-of-pocket expenses incurred in connection with Wolters Kluwer's performance of Services hereunder.
- 6.4 CCH iFirm Digital Signature.** Notwithstanding any other provision of this Agreement, in the event that Customer obtains a Subscription for CCH iFirm Digital Signature functionality (either as part of a package or on a standalone/add-on basis), Customer acknowledges and agrees that such digital signature functionality may be provided by a third party. In the event such digital signature functionality is provided by a third party, Wolters Kluwer does not store or retain any information, documentation and/or records resulting from Customer's use of such third party digital signature functionality, including, without limitation, any digital signature audit trail. It is Customer's sole responsibility to backup and maintain on Customer's own systems all Customer digital/electronic signature information as required by applicable laws, rules and regulations. Further, as noted above, CCH iFirm Digital Signature functionality may be provided by a third party, and, as such, CCH iFirm Digital Signature is provided "as is" without warranty or representations of any kind by Wolters Kluwer, including compliance with any applicable laws (including, but not limited to, PIPEDA, UECA and other Canadian rules and regulations relating to digital/electronic signatures). Further, if Customer elects to obtain a Subscription for CCH iFirm Digital Signature functionality, Customer agrees to be bound by third party terms and conditions (available at <http://www.docusign.com/company/terms-and-conditions/reseller>). Note, CCH iFirm Digital Signature envelopes are valid one year from the date of purchase. Further, for the avoidance of doubt, all CCH iFirm Digital Signature Subscriptions/purchases (either as part of a package or on a standalone/add-on basis) shall auto-renew in accordance with Section 4.1.

7. CUSTOMER'S PROFESSIONAL RESPONSIBILITY AND WARRANTIES

- 7.1. Professional Responsibility.** Customer understands, agrees and acknowledges that:
- 7.1.1.** Use of the Application does not relieve Customer of responsibility for the preparation, content, accuracy (including computational accuracy), and review of work product generated by Customer while using the Application;
- 7.1.2.** Customer will neither inquire nor rely upon Wolters Kluwer for any tax, accounting, legal or other professional or expert advice of any kind; if legal or other expert assistance is required, the services of a competent professional person should be sought;

- 7.1.3. Customer will retrieve in a timely manner any electronic communications made available to Customer by Wolters Kluwer;
- 7.1.4. Customer is fully and solely responsible for: (a) selection of adequate and appropriate applications to satisfy Customer's business needs and achieve Customer's intended results; (b) use of the Application; (c) all results obtained from the Application; (d) selecting, obtaining and maintaining all hardware, software, computer capacity, Internet service, program and system resources and other equipment and utilities needed for access to and use of the Application, and for all costs associated therewith; and (e) selection, use of, and results obtained from any other programs, computer equipment or services used with the Application; and
- 7.1.5. Wolters Kluwer reserves the right, in its sole discretion, at any time, to remove any Customer Data that it believes to be in violation of this Agreement.

7.2. Customer's Representations. Customer represents, warrants and covenants that:

- 7.2.1. Customer has full power and authority to enter into this Agreement and all Order Forms hereunder and to perform its obligations under this Agreement and such Order Forms, and that this Agreement and all such Order Forms have been duly authorized and constitute valid and binding obligations of Customer;
- 7.2.2. Customer is accessing and using the Application solely for Customer's own internal business use and/or to provide accounting or tax services to Clients in accordance with section 2.1 of this Agreement;
- 7.2.3. Customer will not access or use the Application to create a product, service or database that is similar to or competes with Wolters Kluwer or the Application;
- 7.2.4. Customer is responsible for complying with all rules, regulations and procedures of local, state, provincial, territorial, federal and foreign authorities applicable to Customer and its business;
- 7.2.5. Customer will be solely responsible for compliance with this Agreement by the Authorized Users, and to the extent applicable, all Clients;
- 7.2.6. Customer will not otherwise violate the rights of any third party while accessing or using the Application;
- 7.2.7. Customer has sole responsibility for the accuracy, quality, integrity, reliability, and appropriateness of all Customer Data;
- 7.2.8. Customer agrees not to: upload or transmit any Customer Data: (a) that Customer does not have the lawful right to copy, transmit, distribute, and display (including any Customer Data that would violate any confidentiality or fiduciary obligations that Customer might have with respect to the Customer Data); (b) for which Customer does not have the consent or permission from the owner of any personally identifiable information contained in the Customer Data; (c) that infringes, misappropriates or otherwise violates any intellectual property or other proprietary rights or violates any privacy rights of any third party (including any copyright, trademark, patent, trade secret, or other intellectual property right, or moral right or right of publicity); or (d) that otherwise violates, or encourages any conduct that would violate, any applicable law or regulation or would give rise to civil or criminal liability;
- 7.2.9. Customer will not use the Application to transmit, route, provide connections to or store any material that violate or promote the violation of any of the restrictions of subsection 7.2.8 above;
- 7.2.10 To the extent Customer needs to upload or transmit to Wolters Kluwer's servers any Customer Data subject to Data Protection Laws (as defined in Exhibit A) the data protection annex ("DPA") attached hereto and incorporated by reference as Exhibit A sets forth the applicable terms and conditions relative to Wolters Kluwer's processing of such Customer Data pursuant to this Agreement; and
- 7.2.11. Wolters Kluwer's use of the Customer Data in compliance with subsection 2.3 shall not infringe, misappropriate or otherwise violate any intellectual property rights, or other rights, of any third party.

- 7.3. **Indemnification by Customer.** Customer agrees to indemnify, defend and hold harmless Wolters Kluwer, its employees, officers, directors and Affiliates against any and all liability (including damages, recoveries, deficiencies, interest, penalties and reasonable legal fees) to third parties (including any Clients, the CRA and any other taxing authorities) relating to: (a) Customer's breach of any of its obligations, representations and/or warranties under this Agreement; or (b) except to the extent of claims for which Wolters Kluwer is liable under Section 8 below, Customer's use of the Application and/or any third party software, application or service.

8. WOLTERS KLUWER'S WARRANTIES; INDEMNIFICATION; AND LIMITATIONS OF LIABILITY

8.1. Wolters Kluwer's Ownership Warranty. Wolters Kluwer warrants that, to its knowledge, it has all necessary rights to the Application and has the right to grant the license granted herein. Customer's sole and exclusive recourse and remedy, and Wolters Kluwer's sole, exclusive and entire liability, shall be set out in Section 8.2.

8.2. Indemnification by Wolters Kluwer.

8.2.1. Subject to the following and to the other terms and conditions set forth in this Agreement, Wolters Kluwer agrees to indemnify and defend Customer against any unaffiliated third party claim brought against Customer, and pay damages and reasonable costs finally assessed against Customer by a court of competent jurisdiction (or, at Wolters Kluwer's option, that are included in a settlement of such claim or action in accordance herewith), to the extent such claim arises from infringement by the Application of a third party's Canadian patent, copyright or trade secret rights; provided that: (a) Wolters Kluwer is notified promptly in writing of the claim; (b) Wolters Kluwer controls the defense, settlement, and approval of the claim; and (c) Customer reasonably cooperates with and assists Wolters Kluwer and gives all necessary authority to Wolters Kluwer and provides any required information in connection with the defense or settlement of the claim.

8.2.2. Wolters Kluwer's warranty obligations of subsection 8.1 or indemnity obligations under subsection 8.2.1 hereof will not apply if and to the extent that they arise from or relate to: (a) the access or use of the Application in any manner other than as provided and permitted by Wolters Kluwer hereunder and as required to be used by Customer hereunder; (b) the use of the Application in combination with any intellectual property, services, reports, documentation, hardware, software, data or technology not supplied by Wolters Kluwer; or (c) any data or information, or other intellectual property supplied by Customer, an Authorized User or any third party.

8.2.3. If Customer has a warranty claim pursuant to subsection 8.1 or any Application becomes, or in Wolters Kluwer's opinion, is likely to become, the subject of a third party claim covered by Wolters Kluwer's indemnification obligations under subsection 8.2.1, then Wolters Kluwer may, in its sole discretion: (a) procure for Customer the right to continue using such Application; or (b) modify or replace the infringing portion of the Application with non-infringing items with substantially similar functionality. If Wolters Kluwer determines that none of the foregoing are commercially practicable, then Wolters Kluwer may elect to terminate the license to the affected Application and grant Customer a refund of the Fees paid for the affected Application less an allocation for use made by Customer prior to the termination.

8.2.4. Subsection 8.2.3 states Wolters Kluwer's entire liability and the sole and exclusive remedy of Customer, its employees, officers, directors and Affiliates and any Authorized User with respect to any warranty claim pursuant to subsection 8.1 or actual or claimed infringement or other violation of any third party's intellectual property rights.

8.3. Limited Warranty. EXCEPT AS STATED IN SUBSECTION 8.1, THE APPLICATION, SUPPORT AND SERVICES ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED. WOLTERS KLUWER DISCLAIMS AND EXCLUDES ANY AND ALL OTHER WARRANTIES OR CONDITIONS INCLUDING ANY IMPLIED WARRANTIES OR CONDITIONS OF TITLE, NON-INFRINGEMENT, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, IRRESPECTIVE OF ANY COURSE OF DEALING OR PERFORMANCE, CUSTOM OR USAGE OF TRADE. CUSTOMER BEARS THE ENTIRE RISK AS TO THE QUALITY AND PERFORMANCE OF THE APPLICATION. WOLTERS KLUWER DOES NOT WARRANT THAT THE APPLICATION OR ANY COMPONENT THEREOF WILL BE UNINTERRUPTED, THAT THEIR USE OR OPERATION WILL BE ERROR OR DEFECT FREE, THAT THE APPLICATION OR ANY COMPONENT THEREOF WILL ALWAYS BE ACCESSIBLE OR AVAILABLE, OR THAT ALL APPLICATION DEFECTS WILL BE CORRECTED. CUSTOMER WILL BE SOLELY RESPONSIBLE FOR THE SELECTION, USE AND SUITABILITY OF THE APPLICATION AND WOLTERS KLUWER WILL NOT HAVE ANY LIABILITY RELATED THERETO.

8.4. Limitation of Liability and Damages. NEITHER PARTY (AND, IN THE CASE OF WOLTERS KLUWER, ITS AFFILIATES, CONSULTANTS, DISTRIBUTORS, AGENTS, SUBCONTRACTORS AND LICENSORS) WILL HAVE ANY LIABILITY TO THE OTHER OR ANY THIRD PARTY (INCLUDING ANY CONTRACTOR, AGENT, AFFILIATE OR CLIENT OF CUSTOMER) FOR ANY LOSS OF PROFITS, SALES, BUSINESS, DATA, OR OTHER INCIDENTAL, CONSEQUENTIAL, OR SPECIAL LOSS OR DAMAGE, INCLUDING EXEMPLARY AND PUNITIVE DAMAGES, OF ANY KIND OR NATURE RESULTING FROM OR ARISING OUT OF THIS AGREEMENT, THE APPLICATION, SUPPORT AND/OR SERVICES. THE TOTAL LIABILITY OF WOLTERS KLUWER AND ITS AFFILIATES, CONSULTANTS, DISTRIBUTORS, AGENTS, SUBCONTRACTORS AND LICENSORS TO CUSTOMER OR ANY THIRD PARTY RESULTING FROM OR ARISING OUT OF THIS AGREEMENT, THE APPLICATION, SUPPORT AND/OR SERVICES FOR ANY AND ALL CLAIMS OR TYPES OF DAMAGES SHALL NOT EXCEED THE TOTAL FEES IN THE APPLICABLE ORDER FORM GIVING RISE TO THE CLAIM FOR THE APPLICATION OR SERVICES PAID HEREUNDER BY CUSTOMER IN THE TWELVE- MONTH PERIOD PRECEDING THE DATE SUCH CLAIM OR CAUSE OF ACTION FIRST AROSE. Wolters Kluwer is not an insurer with regard to performance of the Application. Customer agrees to assume the risk for: (a) all liabilities disclaimed by Wolters Kluwer herein, and (b) all alleged damages in excess of the amount of the limited remedy provided hereunder. The allocations of liability in this subsection 8.4 represent the agreed, bargained-for understanding of the parties and Wolters Kluwer's compensation hereunder reflects such allocations. THE LIMITATION OF LIABILITY AND TYPES OF DAMAGES STATED IN THIS AGREEMENT ARE INTENDED BY THE

PARTIES TO APPLY REGARDLESS OF THE FORM OF LAWSUIT OR CLAIM A PARTY MAY BRING, WHETHER IN TORT, CONTRACT OR OTHERWISE, AND REGARDLESS OF WHETHER ANY LIMITED REMEDY PROVIDED FOR IN THIS AGREEMENT FAILS OF ITS ESSENTIAL PURPOSE.

- 8.5 Third Party Products.** The Application may contain code, content, features, functionality, and components that are provided by third parties. In addition, electronic filing and/or other products or services used in connection with the Application may be offered through Wolters Kluwer but will be provided by third parties. Furthermore, the Application may require data and information from third parties in order to work properly. ANY SUCH THIRD PARTY PRODUCTS OR SERVICES SHALL BE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND BY WOLTERS KLUWER. ALL RIGHTS AND OBLIGATIONS WITH RESPECT TO SUCH THIRD PARTY PRODUCTS OR SERVICES SHALL BE GOVERNED EXCLUSIVELY BY THE TERMS AND CONDITIONS OF AGREEMENTS PROVIDED BY SUPPLIERS OF SUCH THIRD PARTY PRODUCTS OR SERVICES AND CUSTOMER HEREBY RELEASES WOLTERS KLUWER FROM ALL LIABILITY AND RESPONSIBILITY WITH RESPECT THERETO.

9. DISPUTE RESOLUTION

- 9.1. Audit.** Upon Wolters Kluwer's written request, Customer must furnish Wolters Kluwer with a signed certificate verifying that the Application is being accessed and used in compliance with all of the terms and conditions of this Agreement, including being accessed and used only by Authorized Users and to the extent permitted herein, by Clients. At its expense, Wolters Kluwer, itself or by its third party agents, may audit Customer's compliance with the requirements of this Agreement. Any such audit will be conducted not more than once per calendar year and during regular business hours at Customer's facilities and will not unreasonably interfere with Customer's business activities. During any such audit Wolters Kluwer and its designees may have access to Customer's computer systems and records and conduct forensic reviews thereof and may interview any of Customer's current and former employees and contractors. If Wolters Kluwer determines that Customer has not paid the Fees required pursuant to this Agreement for Customer's access or use of the Application, Customer will be invoiced for such Fees, plus an additional 1.5% monthly interest rate (18% per annum), or the maximum lawful amount, of the unpaid Fees (dating back to the time when such fees should have been paid). Customer shall pay (directly or by reimbursing Wolters Kluwer) the reasonable cost of the audit if the audit detects unpaid Fees that exceed five percent (5%) of the total Fees actually paid for the period so audited. This right shall not limit or preclude any additional remedies available to Wolters Kluwer provided by law or equity.
- 9.2. Limitations Period.** Except for collection actions which may be brought by Wolters Kluwer at any time and without limiting claims for indemnification hereunder, any claim or cause of action arising under or otherwise relating to this Agreement, any Order Form, or the subject matter hereof or thereof, whether based on contract, tort (including negligence) or otherwise, must be commenced within one (1) year from the date such claim or cause of action first arose.
- 9.3. Applicable Law; Jurisdiction.** This Agreement shall be construed, interpreted and enforced in accordance with, and respective rights and obligations of the parties shall be governed by, the laws of the Province of Ontario and the laws of Canada applicable therein without application of conflicts of laws that would designate another jurisdiction's laws as applicable. The parties agree that the courts of the City of Toronto, Province of Ontario shall have exclusive jurisdiction to hear any dispute arising under or relating to this Agreement, the Order Form or the Application. The parties agree that the United Nations Convention on Contracts for the International Sale of Goods, and any local implementing legislation, shall not apply in any respect to this Agreement or to the parties in general.
- 9.4. Waiver of Jury Trial.** EACH PARTY, TO THE EXTENT PERMITTED BY LAW, KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO A TRIAL BY JURY IN ANY ACTION OR LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS AGREEMENT, ANY ORDER FORM OR THE APPLICATION.
- 9.5. Enforcement.** Customer will pay all of Wolters Kluwer's attorneys' fees and costs and expenses incurred in the enforcement of any of the provisions of this Agreement.
- 9.6. Remedies.** Customer acknowledges that the Application and other proprietary information of Wolters Kluwer are unique and that, in the event of any breach of this Agreement by Customer, Wolters Kluwer may not have an adequate remedy at law, and will be entitled to seek injunctive or other equitable relief without the necessity of proving actual damages. Unless specifically stated otherwise elsewhere in this Agreement, the various rights, options, elections, powers and remedies of a party or parties to this Agreement shall be construed as cumulative and no one of them exclusive of any others or of any other legal or equitable remedy, which said party or parties might otherwise have in the event of breach or default in the terms hereof.
- 9.7. Notices.** Except as specifically provided in Section 4.1, any notice or other communication required or permitted to be given hereunder shall be in writing and shall be sent by registered mail, charges prepaid and addressed to either Customer's billing address or to Wolters Kluwer Canada Limited: Attn: TAA AGC, 28 Liberty Street, 26th Floor, New York, New York 10006, with a copy to 90 Sheppard Avenue East, Suite 300, North York, Ontario, M2N 6X1. Customer agrees to always provide Wolters

Kluwer with Customer's most current contact information, including Customer's address, phone number, fax number and e-mail address.

- 9.8. Severability.** If any provision of this Agreement is held to be invalid, illegal or unenforceable, such provision shall be, to the maximum extent permitted by applicable law, construed or limited, and/or deemed replaced by a revised provision, to the extent (and only to the extent) necessary to render it valid, legal and enforceable and, as nearly as possible, to reflect and achieve the parties' intentions in agreeing to the original provision. If it is not possible to so construe, limit or reform any such provision, then the invalid, illegal or unenforceable provision shall be severed from this Agreement. In any event, the remaining provisions of this Agreement shall be unaffected thereby and shall continue in full force and effect.
- 9.9. Waiver.** A party's failure or delay to require compliance with any term of this Agreement, or to exercise any right provided herein, shall not be deemed a waiver by such party of such term or right. No failure or delay in exercising any right or remedy or requiring the satisfaction of any condition under this Agreement, and no course of dealing between the parties, shall operate as a waiver or legally bar a party from enforcing any right, remedy or condition. All waivers must be made in writing and signed by the waiving party and any such waiver on one occasion is effective only in that instance and only for the purpose that it is given and is not to be construed as a waiver on any future occasion.

10. CONFIDENTIALITY

- 10.1. Nonuse and Nondisclosure.** Customer and Wolters Kluwer agree that during the term hereof and for two (2) years after termination or expiration of this Agreement, or for such longer period as may be required by applicable law or regulation, all non-public information furnished or disclosed to the other pursuant to this Agreement (excluding Customer Data which shall be governed by subsection 2.3 of this Agreement), including the terms of Customer's Order Form(s) and proprietary information within the Application (the "Confidential Information"), shall be held in strict confidence by the other party, and will not be used other than as provided herein or made available or disclosed to any third party without the other party's prior written consent. Each party also agrees to restrict dissemination of such Confidential Information to only those persons in their respective organizations or third party consultants or service providers who have a need to know such Confidential Information to perform the obligations set forth in this Agreement. Each party will be deemed to have fulfilled its confidentiality obligations under this Section 10 if it affords the other party's Confidential Information at least the same degree of care it takes in protecting its own confidential information from unauthorized disclosure (but in no event using less than a reasonable degree of care).
- 10.2. Exceptions.** Notwithstanding the above restrictions, neither party will have any obligation for any nonuse or nondisclosure of Confidential Information which (a) is now or subsequently enters the public domain through means other than disclosure by a party hereto in breach of the terms of this Agreement; (b) is pursuant to Section 2.3.1 hereof or is otherwise lawfully obtained from a third party without an obligation of confidentiality; (c) is independently developed by such party or is already lawfully in the possession of the receiving party free of any obligation of confidence to the other party; or (d) is required to be disclosed by law, by court order or by order of any government or administrative tribunal having jurisdiction over the recipient, provided that the recipient must, to the extent legally permitted, notify the disclosing party of any such requirement prior to disclosure in order to afford such other party an opportunity to seek a protective order to prevent or limit disclosure, and the recipient will reasonably cooperate with the disclosing party's efforts to obtain such protective order.
- 10.3. Authorized Use.** Customer hereby grants to Wolters Kluwer the nonexclusive, right, on a royalty-free basis, to possess, store, use, copy, analyze, distribute and process Customer Data and Usage Information as necessary or appropriate in compliance with applicable privacy laws to provide and improve one or more Wolters Kluwer products or services, including creating new features, functionalities and/or automations for such Wolters Kluwer products and/or services. Customer acknowledges and agrees that the preceding use of Customer Data shall not constitute a disclosure of Customer's Confidential Information. Any such new features, functionalities and automations for any Wolters Kluwer products and/or services, including all underlying engines and algorithms therein or related thereto, shall remain at all times the property of Wolters Kluwer and its licensors and Customer shall have no right, title or interest therein.
- 10.4. Expiration.** Upon termination or expiration of this Agreement, both parties agree to destroy all copies of written Confidential Information. Notwithstanding any of the foregoing, Wolters Kluwer shall be entitled to keep copies of Confidential Information (a) preserved or recorded in any computerized data storage device or component (including any hard drive or database) or saved automatically to standard back-up or archival systems, and/or (b) as required by applicable law or regulation; provided, that such Confidential Information shall remain subject to the confidentiality requirement of this Agreement. The disclosing party will retain all proprietary rights to the information it discloses hereunder, regardless of the expiration of the obligations set forth in this Section 10.

11. MISCELLANEOUS

- 11.1. Entire Agreement.** This Agreement, along with the Order Form(s) and any other terms otherwise published by Wolters Kluwer outside of this Agreement, constitutes the entire and exclusive agreement, understanding and representation, express or implied, between Customer and Wolters Kluwer with respect to the subject matter hereof; it is the final expression of that agreement and understanding, and it supersedes all prior agreements and communications between the parties (including all oral and written proposals), with respect to said subject matter. In the event of a conflict, the applicable Order Form will control, then the Agreement, and then any other terms provided by Wolters Kluwer, unless Wolters Kluwer explicitly acknowledges and upholds the particular conflict in such other document. Oral statements made about the Application, Support and/or Services shall not constitute warranties, will not be relied on by Customer, and will not be binding or enforceable. Notwithstanding anything in the Agreement to the contrary, Wolters Kluwer may modify this Agreement and the DPA at any time by providing notice to Customer by posting the updated Agreement at <https://support.wolterskluwer.ca/en/eula/>, providing notice to Customer through Customer's account (i.e., My Account), sending Customer a renewal notice communication, or using other similar means. Customer is responsible for reviewing and becoming familiar with any such modifications. Modified terms become effective immediately upon such posting.
- 11.2. Evaluation Use.** If the Application is made available to Customer on an evaluation, demonstration or trial basis, then this Agreement will govern Customer's access and use except as modified by this subsection 11.2. If the Application is made available to Customer for evaluation, demonstration or trial purposes it shall only be accessed and used for a limited period of time. Certain functionality of the Application may be disabled or restricted. Commercial use of the Application is not authorized, is outside the scope of this Agreement, and is a violation of Canadian and international copyright laws. Access to the Application made available on an evaluation, demonstration or trial basis shall be terminated and disabled by Wolters Kluwer upon the conclusion of the evaluation, demonstration or trial. Customer must purchase a Subscription from Wolters Kluwer before accessing or using the Application for any commercial purpose. The following sections of this Agreement shall not apply to any Application made available to Customer on an evaluation or trial basis: subsections 2.1, 8.1 and 8.2, and Sections 3, 4 and 5.
- 11.3. Force Majeure.** Wolters Kluwer shall not be held liable for the failure to perform any obligation, or for the delay in performing any obligation, arising out of or connected with this Agreement if such failure or delay results from or is contributed to by any cause beyond its reasonable control including failures or delays caused by the act or omission of any governmental authority, fire, flood, failures of third party suppliers, acts or omissions of carriers, transmitters, providers of telecommunications, hosting, Internet or other services, vandals, hackers or other event beyond its reasonable control.
- 11.4. Export Restrictions.** Customer agrees to handle the Application and the Services in compliance with all applicable export controls and economic sanctions laws, including without limitation by not exporting or transferring the Application or the Services to, using the Application or the Services for the benefit of, or making the Application or the Services available for use by any person, entity or organization located in any jurisdiction that is subject to comprehensive US, EU, UN or UK economic sanctions; or with whom US, EU or UK persons are otherwise prohibited from engaging in such transaction. Wolters Kluwer shall have no obligation to make the Application or the Services available to any user or in any jurisdiction if doing so, in its reasonable discretion, would violate applicable law.
- 11.5. Modification/Replacement of Application.** Wolters Kluwer reserves the right, in its sole discretion and without first consulting with Customer, to discontinue or modify the Application or any component thereof for any reason at any time.
- 11.6. No Third Party Beneficiary.** No third party is intended to be or shall be a third party beneficiary of any provision under this Agreement. Wolters Kluwer and Customer shall be the only parties entitled to enforce the terms of this Agreement.
- 11.7 Assignment.** Customer may not sublicense, assign sell, or transfer this Agreement or any rights or obligations hereunder, without prompt notification to and the prior written consent of Wolters Kluwer. Such consent shall be at the sole discretion of Wolters Kluwer. For purposes of the forgoing, any change of ownership or control of Customer, whether by merger, reorganization, sale of substantially all of its stock or assets or otherwise, shall be deemed an assignment of this Agreement. Any attempt to sublicense, assign or transfer any of Customer's rights, duties and/or obligations under this Agreement without the prior written consent of Wolters Kluwer shall constitute a material breach. In the event Wolters Kluwer consents to a sublicense, assignment, sale or transfer of this Agreement, Customer's payment obligations shall be non-cancelable and non-refundable (except as may be otherwise specifically provided herein) during the remainder of the term. Customer agrees that Wolters Kluwer's retention of these contractual and other legal rights is an essential part of this Agreement. Wolters Kluwer may assign this Agreement or delegate its duties, in whole or in part, without any consent of Customer. Customer agrees that Wolters Kluwer's retention of the contractual and other legal rights set forth in this section is an essential part of this Agreement.
- 11.8 No Construction Against Drafter.** Each of the parties hereto acknowledges that it has had the opportunity to be represented by independent counsel of its choice prior to entering into this Agreement and any Order Form hereunder. As a consequence, the parties agree that in construing this Agreement and any Order Form hereunder, no provision hereof shall be construed in favor of one party on the ground that such provision was drafted by the other.

- 11.9 Language.** It is the parties desire and agreement that this Agreement and all schedules and associated documentation be drafted in English. Les parties conviennent que la présente convention et tous les documents s'y rattachant, soient rédigés en anglais.
- 11.10 Non-Disparagement.** Customer agrees that it will not at any time speak or act in any manner that may have the effect of reflecting adversely upon the reputation, business, or goodwill, or which is intended to harm such reputation, business or goodwill, of Wolters Kluwer, and Customer will not engage in any other disparaging conduct or communications with respect to Wolters Kluwer. Such conduct as described in this section will be deemed a material breach of the Agreement. Notwithstanding the preceding provisions of this section, nothing herein shall restrict Customer's right to make any disclosure or statement that is required or otherwise protected by applicable law.

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EXHIBIT A - DATA PROTECTION ANNEX

In accordance with the terms of the Agreement, this Data Protection Annex ("Annex") applies to and is incorporated into, and made part of, the Agreement to the extent that Wolters Kluwer Processes any Personal Information within the scope of Data Protection Laws when performing its obligations under the Agreement.

1. **Definitions.** Capitalized terms used but not defined in this Annex will have the same meanings as set forth in the Agreement. In this Annex, the following terms shall have the meanings set out below:
 - a. "Agreement" means the CCH iFirm Subscription Agreement plus the applicable Order Form(s) referencing this Annex or the terms of which this Annex is subject to, that is entered into between Wolters Kluwer Canada Limited, its successors, and assigns ("Wolters Kluwer") and the subscribing individual, institution or organization (the "Customer");
 - b. "CCPA" means the California Consumer Privacy Act of 2018, Cal. Civil. Code 1798.100 et seq., as amended or superseded from time to time (including the California Privacy Rights Act of 2020), and any regulations promulgated thereunder.
 - c. "Canadian Data Privacy Laws" means the Personal Information Protection and Electronic Documents Act (S.C. 2000, c. 5) and applicable provincial laws relating to the processing, protection, or privacy of personal data in Canada, as well as any regulations made thereunder, as such laws or regulations are amended from time to time.
 - d. "Data Protection Laws" means the Canadian Data Privacy Laws and the CCPA.
 - e. "Subprocessor" means any person appointed by or on behalf of Wolters Kluwer to Process Personal Information in connection with the provision of services under the Agreement.
 - f. For purposes of this Data Protection Annex, "Business Purpose", "Consumer", "Data Breach", "Data Subject", "Personal Information", "Processing", "Sell", and "Share" shall have the meanings given to such terms in applicable Data Protection Laws, and their cognate terms shall be construed accordingly.
2. To the extent Wolters Kluwer is Processing Personal Information of Consumers or Data Subjects within the scope of Data Protection Laws:
 - a. Wolters Kluwer shall Process such personal information on behalf of Customer and in furtherance of one or more enumerated Business Purposes under applicable law.
 - b. Wolters Kluwer shall comply with the obligations applicable to it under Data Protection Laws, including providing the same level of privacy protection with respect to such Personal Information as is required by Data Protection Laws.
 - c. If Wolters Kluwer determines that it can no longer meet its obligations under the Data Protection Laws with respect to Personal Information, Wolters Kluwer will notify Customer.
 - d. Wolters Kluwer will not: (i) Sell or Share Personal Information; (ii) retain, use, or disclose Personal Information for any purpose other than performing its obligations under the Agreement or as otherwise permitted under applicable law; (iii) retain, use, or disclose Personal Information outside of the direct business relationship between Wolters Kluwer and Customer; or (iv) combine Personal Information with Personal Information that it receives from, or on behalf of, another entity, or collects from its own interaction with data subjects except as permitted under applicable Data Protection Laws.
 - e. Customer shall have the right to take reasonable and appropriate steps to help ensure that Wolters Kluwer processes Personal Information in a manner consistent with Wolters Kluwer's obligations under Data Protection Laws, including without limitation the right, upon reasonable advanced notice, to stop and remediate any unauthorized processing of Personal Information.
 - f. Wolters Kluwer will implement and maintain reasonable security procedures and practices designed to protect Personal Information from unauthorized access, destruction, use, modification, or disclosure.
 - g. Wolters Kluwer shall provide reasonable assistance to Customer to meet its response obligations to requests from Consumers or Data Subjects under applicable Data Protection Laws.
 - h. Wolters Kluwer shall ensure that the arrangements with Subprocessors are governed by a written contract including terms that meet the requirements under applicable Data Protection Laws.
 - i. Wolters Kluwer will report any Data Breach for which Wolters Kluwer becomes aware in accordance with the reporting obligations under Data Protection Laws and Wolters Kluwer will reasonably cooperate with Customer in investigating such breach.
3. **Customer Obligations.** Customer remains responsible for its compliance obligations under Data Protection Laws, including providing any required notices and obtaining any required consents, and for the processing instructions it gives to Wolters Kluwer. Customer shall

ensure that any required consents that it obtains from its customers in accordance with Data Protection Laws shall be adequate with respect to the processing of Personal Information by Wolters Kluwer contemplated and instructed by Customer under the Agreement.

4. **Severance; Order of Precedence.** Should any provision of this Annex be invalid or unenforceable, then the remainder of this Annex shall remain valid and in force. The invalid or unenforceable provision shall be either (i) amended as necessary to ensure its validity and enforceability, while preserving the parties' intentions as closely as possible or, if this is not possible, (ii) construed in a manner as if the invalid or unenforceable part had never been contained therein. In the event of a conflict or discrepancy between this Annex and any term of the Agreement, this Annex shall take precedence.

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