

Supplemental Terms – Vertex e-Invoicing Solution

Overview. These Supplemental Terms are incorporated in the Vertex Customer Agreement, Vertex Master Agreement, or other agreement governing Customer's use of Vertex Products and Services (the "**Vertex/Customer Agreement**"). These Supplemental Terms govern Vertex's provision and Customer's use of Vertex e-Invoicing Solution, which incorporates certain capabilities provided by Vertex's partner, Pagero AB (as more particularly described below). If there is a conflict or inconsistency between the Vertex/Customer Agreement and these Supplemental Terms relating to Vertex e-Invoicing Solution, these Supplemental Terms will control. Vertex may update these Supplemental Terms from time to time to adapt to changes in Vertex's business and portfolio of Products and Services. Current and archived versions of these Supplemental Terms will be published on the Vertex website, <https://www.vertexinc.com/vertex-legal> (or other URL designated by Vertex), and will be provided on request. However, no update to these Supplemental Terms will change Customer's order for Vertex e-Invoicing Solution until it is renewed. If Customer's order is renewed, the Vertex/Customer Agreement is amended to include the then-current published version of these Supplemental Terms.

Partner Customer Complementing Terms ("PCCT")

1. Introduction.

1.1 You ("**You**" or the "**Customer**") have ordered a subscription to Software Services from Pagero through Vertex, Inc., a Pagero Partner ("**Partner**"). In addition to any terms and conditions related to Your order of the Software Services under the Vertex/Customer Agreement, these Partner Customer Complementing Terms ("**PCCT**"), (which incorporate a limited version of Pagero's general terms of service ("**TOS**") and incorporated appendices), contain the terms and conditions that govern Your access to, and use of, the Software Services.

1.2 The capitalised terms used in this Agreement shall have the meaning outlined in Appendix 1 of the TOS.

2. Right to Use the Service.

2.1 Through the Partner Agreement between Vertex and Pagero, You have the right to use the Software Services for the number of registered individual users specified therein. If no such specification is made, the right to use the Software Services is limited to five (5) individual users.

3. Confidentiality.

3.1 The Parties acknowledge and agree that the confidentiality obligations outlined in the Vertex/Customer Agreement shall extend to Pagero as a third-party beneficiary, ensuring the protection of confidential information in accordance with the terms specified therein, with references to Vertex being replaced by references to Pagero as applicable.

3.2 The Parties acknowledge that disclosure of Corporate Metadata or the Customer's name/company details in order to (i) demonstrate screenings and due diligence of the Customer, and (ii) expand the Trading Partner network are requirements in order to use the Software Services and shall not be considered a breach of the confidentiality undertaking herein.

4. Limitation of Liability.

4.1 Any claim of liability relating to the Software Services must be made towards the Partner and not towards Pagero Group. Therefore, to the maximum extent permitted by law, in no event shall Pagero Group have any liability to You or any user for any damages whatsoever, including but not limited to direct, indirect, special, incidental, punitive, interruption, diminished business value nor for any indirect, exemplary, punitive, special, or consequential losses of any Party, including third parties, even if a Party has been advised of the possibility of such losses.

4.2 Neither Party excludes or in any way limits its liability for fraud or fraudulent misrepresentation, death or personal injury caused by its negligence or any other liability to the extent such liability may not be excluded or limited as a matter of applicable law.

4.3 To the extent permitted by law, Pagero excludes all warranties of any kind to the Customer, either expressed or implied, by fact or law concerning the provision of Software Services or other obligations in this Agreement.

4.4 The Customer acknowledges and agrees that the purpose of clause 4.1 is to allocate the liability for the Software Services provided in the Partner Agreement to the Partner and to limit Pagero Group's direct potential liability towards the Customer as far as legally possible. For the avoidance of doubt, the Partner and Pagero have regulated how the Partner may refer liability to Pagero from the Customer in the Partner Agreement with the intention that Partner should attest and be liable towards the Customer for warranties given in this Agreement.

4.5 For the avoidance of doubt, this section shall survive the expiration or termination of this Agreement.

5. Governing Law and Dispute Resolution.

5.1 The Parties recognise that the Pagero Partner is responsible for the provisioning of the Software Services and that any claim regarding the Software Services should be referred to the Pagero Partner in question.

5.2 If, despite the limitation of liability set out in section 4 above, and division of responsibility set out in 4.1 and 5.1 above, You have a claim or dispute with Pagero Group, the Parties agree that the amicable resolution of any such claims or disputes is in their mutual best interests. As such, the Parties agree to promptly notify the other Party of any claim or dispute and to engage in good faith in consultations to resolve such claim or dispute.

5.3 Should the Parties fail to reach such an amicable resolution, either Party may refer any difference to be settled in accordance with clauses 5.4-5.6 below.

5.4 This Agreement shall be governed by and construed in accordance with the substantive laws of Sweden.

5.5 Any dispute, controversy or claim arising out of or in connection with this Agreement, or the breach, termination or invalidity thereof, shall be finally settled by arbitration administered by the Arbitration Institute of the Stockholm Chamber of Commerce (the "SCC").

5.6 The Rules for Expedited Arbitrations shall apply where the amount in dispute does not exceed EUR 100,000. Where the amount in dispute exceeds EUR 100,000 the Arbitration Rules shall apply. The Arbitral Tribunal shall be composed of a sole arbitrator. The amount in dispute includes the claims made in the Request for Arbitration and any counterclaims made in the Answer to the Request for Arbitration. The place of arbitration shall be Gothenburg. The language to be used in the proceedings shall be English.

Terms of Service ("TOS")

1. Pagero's Responsibilities.

1.1 Pagero reserves the right to undertake changes to the Software Services but shall inform the Customer without undue delay of any material changes to Software Services affecting the Customer.

1.2 Pagero shall offer updates, improvements or bug fixes for the Software Services during the Agreement Period and make these available to the Customer without any additional charge.

2. The Customer's Responsibilities.

2.1 The Customer undertakes to:

- (a) ensure that the Customer's users of the Software Services are informed of and comply with these TOS;
- (b) follow all reasonable instructions regarding the Software Services provided by Pagero and/or Partner;
- (c) ensure that the Customer Data passing through Software Services is free from any viruses or other similar harmful software that can have a negative effect on Pagero or its Software Services;

- (d) not use or attempt to use the Software Services with crawlers, robots, data mining or extraction tools other than those provided and/or approved in writing by Pagero;
- (e) use all reasonable efforts to prevent any unauthorised access to, or use of, the Software Services and, in the event of any such unauthorised access or use, promptly notify Pagero or its Affiliates and/or Partner;
- (f) keep the Customer software environment integrated with the Software Services according to the instructions provided by Pagero and/or Partner;
- (g) update and correct information regarding Customer and Customer's account, and information that has been submitted through the Software Services to the information status level 'Advanced' at all times (outdated or wrong information may result in a user account being blocked or invalidated);
- (h) keep log-in credentials to the User Accounts safe and at all times use sufficient security protocols and procedures when the Software Services are used;
- (i) in cases where Pagero offers a service that the Customer installs on-premises in its own IT environment, be responsible for the installation and operation of the application; and
- (j) treat e-Documents that Customer receives in the Software Services as tax e-Invoices for tax purposes, where applicable.

2.2 The Customer undertakes not to:

- (a) attempt to copy, modify, duplicate, create derivative works from, frame, mirror, republish, download, display, transmit, or distribute all or any portion of the Software Services save as to the extent expressly permitted by law, in any form or media or by any means;
- (b) attempt to reverse compile, disassemble, reverse engineer or otherwise reduce to human-perceivable form all or any part of the Software Services;
- (c) access all or any part of the Software Services to build a product or service which competes with the Software Services;
- (d) use the Software Services to provide services to third parties, unless otherwise explicitly agreed with Pagero;
- (e) license, sell, rent, lease, transfer, assign, distribute, display, disclose, or otherwise commercially exploit, or otherwise make the Software Services available to any third party; or
- (f) attempt to obtain or assist third parties in obtaining unauthorised access to the Software Services.

3. Compliance.

3.1 Pagero offers standard Software Services and may offer general advice regarding their proper use in order to inform the Customer of how to meet regulatory requirements. Pagero makes no representation or warranty as to whether the use of Software Services satisfies the applicable regulatory requirements for any specific e-Document in any particular country and hereby advises Customer to consult with Customer's tax advisor on all such issues.

3.2 The Parties acknowledge that the following falls within the Customer's realm of responsibility:

- (a) timely delivery of all e-Documents, including payment instructions;
- (b) that the content of the exchanged e-Documents is correct and complete and that the Customer has implemented and follows suitable business control processes;

- (c) that the e-Document fulfils legal and regulatory requirements, including but not limited to indirect tax, other applicable tax or requirements regarding self-invoicing (self-billing) and other indirect invoicing processes;
- (d) any tax-related consequences resulting from Customer's use of the Software Services; and
- (e) payment instructions; activating the file approval service in the Software Services if the file is automatically processed (without approval in the bank interface) in the bank/clearinghouse.

3.3 The Customer agrees to inform Pagero and/or Partner of any changes in information pertaining to the Customer that might be relevant to the validity of these authorisations or the correct issuance of the Customer's e-Invoices under these authorisations.

3.4 In order for Pagero to perform some or all of its Software Services, Customer instructs Pagero to, when applicable:

- (a) issue the tax invoice in its proper format, as further authorised in Appendix 2; and
- (b) integrate with external national mandatory e-messaging infrastructure, including where needed and allowed, creating user accounts in the name and on behalf of the Customer. In order to support the Customer, Pagero may also, if applicable, provide access credentials, certificates or other information as may be needed to support the registration of the Customer in the applicable mandatory infrastructures, send e-Documents using the Peppol standard, a technical framework governed by a legal framework. Pagero complies with the Peppol standard and is an authorised access point in the Peppol Network. A user may be blocked from the Peppol Network in case of fraud, spam or other criminal acts. More information about Peppol can be found at <https://peppol.eu> or <https://peppol.org>.

4. Contact.

4.1 Pagero may send newsletters to e-mail addresses registered at User Accounts, to conduct product surveys, to advertise similar products or services offered by Pagero and for event invitations to the extent permissible under local legislation. Pagero is entitled to share such e-mail addresses with its Affiliates, who are allowed to use the data for the purposes described above, to the extent permitted by law. The recipient of such advertising can opt-out from receiving further marketing communication by a link visible in each e-mail or by contacting marketing@pagero.com.

5. Third-party Terms.

5.1 The Customer acknowledges that Pagero's Software Services may contain software (including open-source software) provided under third party agreements. Such software may require Pagero to provide a notice of acknowledgement of applicable license type and terms. Such notices can be obtained by visiting <https://www.pagero.com/third-party-components>.

6. Pagero Archiving and Backup.

6.1 Customer Data will be available for the last ninety (90) days. Pagero will however perform backups of Customer Data for the last one hundred and twenty (120) days. The Customer can order an additional archiving service, in which case the Customer Data will be available for a longer period than the above stated periods.

6.2 The Customer acknowledges that the Customer Data may be subject to laws, rules or regulations of storage and retention periods and that it is the sole responsibility of the Customer to determine the proper archive and retention period for the Customer Data.

7. Storage and Data Export.

7.1 Customer Data from the last ninety (90) days will be available for export in the Software Services unless the Customer has ordered an additional Pagero archiving service. For the avoidance of doubt, all Customer Data is deleted on an ongoing basis, and it is the sole responsibility of the Customer to store any Customer Data it wishes to keep.

7.2 The Customer may at any time export Customer Data from the Software Services. Pagero may, upon request, assist the Customer with providing such exports in accordance with current hourly fees.

8. Appendices.

8.1 The following appendices are incorporated into the TOS and thus constitute an integral part of the TOS:

- TOS Appendix 1 – Definitions
- TOS Appendix 2 – Outsourcing Authorisation

TOS Appendix 1 – Definitions

Defined term	Meaning
“Admin User Account”	means the User Account authorised to represent the Customer, created in the Software Services by or on behalf of the authorised representative of the Customer in connection with concluding the Agreement with Pagero.
“Affiliate”	means a company, corporation or other entity, which directly or indirectly controls, is controlled by, or is under common control with a Party to this Agreement.
“Agreement Period”	means the duration of the Agreement as further set out in Customer’s order for Software Services executed under the Vertex/Customer Agreement, including both the initial term and all renewal terms.
“Agreement”	means the Partner Customer Complementing Terms, comprising the agreement between Pagero and Customer with respect to Software Services.
“Corporate Metadata”	means data about the Customer’s use of the Software Services, including statistics such as aggregated value, number of transactions, type of transaction and Trading Partners.
“Customer Data”	means the data the Customer is processing via the Software Services, such as e-Documents and their content, payment files or User Account details.
“Customer”	means the organisation defined in the agreement between the Pagero Partner and Customer.
“e-Document”	means for the purpose of this Agreement an electronic business document exchanged between the Trading Partners, including but not limited to electronic orders, order confirmations, dispatch advice, receipt advice, e-Invoices, payment reminders and payment files.
“e-Invoice”	means a document or dataset that can be considered an invoice under applicable legislation and which has been issued and/or received in any electronic format.
“Pagero Group”	means Pagero and its Affiliates as defined in this Agreement.
“Pagero”	means Pagero AB with org. Nr. 556581-4695 having its registered address at Västra Hamngatan 1, 411 17, Gothenburg, Sweden.
“Party”	means either Pagero or the Customer, and “Parties” means both Pagero and the Customer together.
“Personal Data”	means any information that can be linked directly or indirectly to a natural person.
“Service Delivery”	means the setup and enablement of Software Services via an engagement with the Pagero Partner.
“Software Services”	means the software services set out in the order between the Customer and the Partner and as more particularly defined in the Partner’s Documentation.
“Tax e-Invoice”	means the e-Invoice, which is allowed to be used for tax purposes by the Trading Partners as opposed to an e-Invoice copy.
“Trading Partner”	means Customer’s business partners, with whom Customer is exchanging e-Documents.

Defined term	Meaning
"Partner Agreement"	means the agreement(s) between Pagero and the Partner. The Partner Agreement may be supplemented with a purchase order from the Partner to Pagero detailing the Customer's use of the Software Service.
"Pagero Partner"	is Vertex, Inc. and is authorised to sell subscriptions for Software Services, and for setting up and/or managing accounts in the Software Services on behalf of the Customer. All under a separate agreement between the Customer and the Pagero Partner.
"User Account"	means a logged-in environment within the Software Services through which the Customer's representative has access to e-Documents distributed or received via Pagero's network and specific settings ordered by the Customer.

TOS Appendix 2 – Outsourcing Authorisation

1. Legal Tax Compliance.

1.1 Pagero provides tax invoicing functionality in its Software Services. Such functionality includes the ability to generate legal evidence that Customer may need to make available to tax auditors or inspectors in certain countries, for example, to demonstrate the identity of the issuer of the invoice and the fact that no changes have been made to the invoice after its issuance and transmission.

1.2 This document contains authorisations for the outsourcing of invoice issuance to Pagero or its Sub-Contractor (as defined in 2.1 below), including the application of e-signatures and validation of e-signatures (“**Legal Outsourcing**”). Moreover, this document contains authorisation for Pagero to deliver e-Messages on the Customer’s behalf in cases where the Customer remains the legal issuer of the invoice (“**Technical Outsourcing**”). The Customer may need to make available to tax auditors or inspectors in certain countries a written and explicit authorisation of such outsourcing of invoice issuance. A written and explicit authorisation may also be considered good auditing practice in certain countries to demonstrate, i.e., complete audit trails and sufficient internal business controls. Hence, this outsourcing authorisation is created for the Customer’s benefit to meet eventual legal requirements or best practices regarding outsourcing of invoicing.

1.3 As described in 3.1 in the TOS, Pagero offers standard Software Services. Pagero makes no representation or warranty as to whether the content of this outsourcing authorisation appendix or the use of the Software Services satisfies the applicable legal requirements in any particular country and hereby advises Customer to consult with Customer’s tax adviser on all such issues.

2. Appointed Sub-Contractor.

2.1 As specified herein, Pagero may appoint a sub-contractor (“**Sub-Contractor**”) for part of the authorisation services specified in this Appendix. Pagero has currently appointed the following sub-contractor(s):

- (a) TrustWeaver AB, company registered under number 556613-6262, is incorporated in Sweden with its registered office at Kungsgatan 27, SE-111 56 Stockholm, Sweden.
- (b) GoSocket Corporation S.A, a company incorporated in Costa Rica, having its registered offices at Plata Colonial Oficina 2-11A, San Rafael de Escazu, San Jose, Costa Rica and its subsidiaries in other countries.

3. Authorization for Legal Outsourcing.

3.1 For Legal Outsourcing, the Customer hereby authorises:

- (a) Pagero to receive the Customer’s invoice data, not yet constituting a tax invoice, and issue electronic invoices in the name of and/or on behalf of the Customer,
- (b) Pagero or its appointed Sub-Contractor to apply an electronic signature or seal to such an invoice where Pagero provides e-Invoicing functionality to the Customer, and
- (c) Pagero or its appointed Sub-Contractor to validate electronic signatures and seals verifications.

4. Authorization for Technical Outsourcing.

4.1 Customer agrees that it is the issuer of the e-Message created when Technical Outsourcing is applied. For integrity and authenticity purposes, Pagero or its Sub-Contractor is hereby authorised to apply an electronic signature or seal to such an e-Message. Customer shall apply its digital certificate based upon a public key certificate (and corresponding private signing key) issued to Customer by Pagero, its Sub-Contractor or another authorised certification provider.

4.2 Customer acknowledges that it shall remain responsible for the timely renewal of such certificates.

4.3 In cases where electronic signing is mandatory, Pagero or its Sub-Contractor may:

- (a) when allowed, act on behalf of the relevant tax administration of the applicable country to perform e-Invoicing creation and validations processes; and/or
- (b) perform, or allow performance of, additional mandatory processing of the e-Message, such as subsequently submitting the e-Message to one or more online services for electronic invoice clearance provided by or for local tax authorities.

5. Service Specific Requirements.

5.1 The Customer acknowledges:

- (a) that the Customer's e-Messages may include language specifying that e-Message issuance has been outsourced;
- (b) that Pagero or its Sub-Contractor will apply electronic signatures or seals with private keys corresponding to certificates issued by third-party certification service providers; and
- (c) that the Customer (or Pagero as instructed by Customer) will apply invoice numbers to invoices before e-signatures are issued by Pagero or its Sub-Contractor.