



## CaseWare Master Product & Services Agreement

This Master Product and Services Agreement (“**Agreement**”) is entered into as of the [day] day of [month], 202[ ] (“**Effective Date**”) between \_\_\_\_\_ [customer’s full legal name], a company existing under the laws of [jurisdiction] and whose principal place of business is at [address, city, state, country, zip code] (“**Customer**”), and CaseWare International Inc., a company existing under the laws of Ontario, Canada and whose principal place of business is at 351 King Street East, Suite 1100, Toronto, Ontario M5A 2W4 Canada (“**CaseWare**”).

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, CaseWare and Customer agree as follows:

### 1. INTERPRETATION

1.1 Definitions. As used in this Agreement, defined terms shall have the meanings specified in Schedule 1.

1.2 Schedules. The following Schedules to this Agreement are incorporated by reference herein and are an integral part of this Agreement:

- (a) Schedule 1 - Definitions
- (b) Schedule 2 - Product License Terms
- (c) Schedule 3 - Software as a Service Terms
- (d) Schedule 4 - Professional Services Terms

### 2. PRODUCTS & SERVICES

2.1 Order Forms. In accordance with the terms and conditions set out in this Agreement, CaseWare shall make available to the Customer, the CaseWare Offerings described herein pursuant to one or more Order Forms which shall be governed by the terms of this Agreement, including the applicable terms set out in:

- (a) Schedule 2 for any Product Licenses;
- (b) Schedule 3 for the provision of any Services; and
- (c) Schedule 4 for the provision of any Professional Services.

2.2 Restrictions on Use. The Customer agrees to use the Products and Services in accordance with this Agreement and will not, nor permit any Permitted User to:

- (a) access the Products and Services without using user credentials registered with CaseWare or otherwise attempt to gain unauthorized access to the foregoing;
- (b) misrepresent its identity or authorization to act on behalf of others, including when it acts as the sender of any electronic transmissions sent through Software;
- (c) use the Products and Services for unlawful purposes and except in accordance with this Agreement;



## CaseWare Master Product & Services Agreement

- (d) perform, or aid others in performing, penetration tests, distributed denial-of-service (DDoS) attack tests or any other kind of security test on the Products and Services without CaseWare's express written consent;
- (e) resell or make available the Products and Services to any third party, except as otherwise permitted in accordance with this Agreement;
- (f) reverse engineer, decompile, disassemble, modify, or translate the Software used by CaseWare to deliver the Products, or otherwise attempt to view, display or print the Software's source code;
- (g) remove, modify, or obscure any copyright, trademark or other proprietary notices contained in the Products and Services;
- (h) attempt to intentionally compromise the functionality, security, or integrity of the Services, or assist others in so doing, including knowingly uploading inaccurate data through the Services; or
- (i) fail to comply with the Terms of Use for use of CaseWare's website, published at <https://www.caseware.com/ca/terms-of-use/>, and as may be updated by CaseWare from time to time.

2.3 **Audit Rights.** CaseWare reserves the right to monitor and audit Customer's usage of the Products and Services for the purpose of ensuring licensing compliance with the terms of this Agreement. Any such audit may be carried out by CaseWare, or a third party authorised by CaseWare, at CaseWare's expense. Any such audit will not unreasonably interfere with the Customer's normal business operations. Customer agrees to pay any Fees applicable to Customer's use of the Products in excess of Customer's entitlement within thirty (30) days of written notification by CaseWare.

### 3. FEES & PAYMENT

3.1 **Fees.** Customer shall pay CaseWare all undisputed fees, amounts, and charges (the "Fees") in relation to the provision of the CaseWare Offerings in accordance with the terms of the applicable Order Form and/or SOW.

3.2 **Invoices.** CaseWare shall send Customer an Order Form detailing Customer's use of all applicable CaseWare Offerings, including the due date and the currency in which payment is due.

3.3 **Payment Disputes.** CaseWare will not exercise its rights under Section 11 if Customer is disputing certain Fees in an Order Form reasonably and in good faith and is cooperating diligently with CaseWare to resolve such a dispute.

3.4 **Taxes.**

- (a) All Fees are exclusive of sales, use, consumption and value-added taxes, which shall be the responsibility of the Customer. To the extent that any such taxes or duties are payable by CaseWare, Customer agrees to pay to CaseWare the amount of such taxes or duties in addition to any Fees owed under this Agreement. Notwithstanding the foregoing, Customer may have obtained an exemption from relevant taxes or duties as of the time such taxes or duties are levied or assessed. In that case, Customer agrees to provide CaseWare with any such exemption information, and CaseWare will use reasonable efforts to provide such invoicing documents as may enable Customer to obtain a refund or credit for the amount so paid from any relevant revenue authority if such a refund or credit is available.



## **CaseWare Master Product & Services Agreement**

- (b) In addition, Customer is responsible to pay all Fees net of any applicable withholding taxes. The Parties agree to work together to avoid any withholding tax if exemptions, or a reduced treaty withholding rate, are available. If CaseWare qualifies for a tax exemption, or a reduced treaty withholding rate, CaseWare will provide Customer with reasonable documentary proof. Customer agrees to provide CaseWare reasonable evidence that it has paid the relevant authority for the sum withheld or deducted.

3.5 Orders through CaseWare's Partners. This Section 3.5 applies to Customer's purchase of CaseWare Offerings through a Partner.

- (a) Instead of paying CaseWare, Customer will pay the applicable Fees to the Partner, as agreed between Customer and the Partner.
- (b) Instead of an Order Form with CaseWare, Customer's order details (e.g., product type, quantity, term, etc.) will be set out in the order placed with CaseWare by the Partner on Customer's behalf, and the Partner is responsible for the accuracy of any such order as communicated to CaseWare.
- (c) If Customer is entitled to a refund under this Agreement, then unless otherwise specified by CaseWare, CaseWare will refund any applicable Fees to the Partner and the Partner will be solely responsible for refunding the appropriate amounts to Customer.
- (d) Partners are not authorized to modify this Agreement or make any promises or commitments on CaseWare's behalf without CaseWare's explicit written approval, absent which, CaseWare will not be bound by any obligations to Customer other than as set forth in this Agreement.
- (e) The amount paid or payable by the Partner to CaseWare for Customer's use of the Products and Services under this Agreement will be deemed the amount actually paid or payable by Customer to CaseWare under this Agreement for purposes of calculating the liability cap in Section 9 (Liability).

3.6 Rate Increases. The Parties agree that after the Initial Term, CaseWare may increase its Fees for each Renewal Term upon Sixty (60) days' written notice to Customer prior to the start of such Renewal Term. If such increase is not acceptable to Customer, Customer must provide notice of non-renewal to CaseWare in accordance with Section 11.1.

3.7 Credit Card Surcharge. To the extent permitted by Applicable Law, CaseWare shall apply a surcharge to any payments made by Customer by credit card, such rate not to exceed the maximum amount permitted by Applicable Law. CaseWare shall specify the surcharge rate to be applied on the Order Form issued to the Customer.

## **4. PRIVACY & DATA**

4.1 Protection of Customer Data. CaseWare will maintain appropriate administrative, physical, and technical safeguards for the protection of the security, confidentiality, and integrity of Customer's Confidential Information, including measures designed to protect Confidential Information against accidental or unlawful destruction, loss, alteration, unauthorized disclosure of or access to Confidential Information, including Subscriber Data and Personal Data. All Customer Data, including Subscriber Data and Personal Data, shall be considered Confidential Information under this Agreement and shall be protected in accordance with Sections 4.2 and 4.3 of this Agreement.

4.2 Protection of Personal Data. CaseWare will use, process and transmit Customer's Personal Data in accordance with its Privacy Statement.



## CaseWare Master Product & Services Agreement

4.3 GDPR Compliance. To the extent, Personal Data belonging to data subjects residing in the UK or European Economic Area is processed by CaseWare, the Standard Contractual Clauses (“**SCC**”) attached to the Data Processing Agreement (“**DPA**”) executed by the Parties. The controls and safeguards set out in the DPA will include, but will not be limited to, measures designed to prevent unauthorized access to or disclosure of Subscriber Data, other than by Customer or Permitted Users.

## 5. CONFIDENTIALITY

5.1 Definition. The term “**Confidential Information**” means all non-public, confidential, material or information relating to a Party which is disclosed or made available to a receiving Party (the “**Recipient**”) by the other Party (the “**Discloser**”) under this Agreement, either orally or in a tangible form, including but not limited to Subscriber Data, financial information, business plans, marketing materials and strategies, and any other information regarding the foregoing that Discloser provides to the Recipient hereunder.

5.2 Exclusion. Confidential Information shall not include information that the Recipient can establish:

- (a) was publicly known and made generally available in the public domain prior to the time of disclosure by the Discloser;
- (b) is independently developed by the Recipient without use of or reference to the Discloser’s Confidential Information;
- (c) is already in the possession of the Recipient at the time of disclosure by the Discloser as shown by the Recipient’s files and records immediately prior to the time of disclosure;
- (d) is obtained by the Recipient from a third party lawfully in possession of such information and without a breach of such third party’s obligations of confidentiality; or
- (e) becomes publicly known and made generally available after disclosure by the Discloser to Recipient through no action or inaction of the Recipient.

5.3 Limited Use. The Recipient agrees to use Confidential Information only for the limited time specified herein and solely for purposes of the performance of its obligations, and exercise of its rights, under this Agreement. The Recipient shall have no right to use the Confidential Information for any other purpose, without first obtaining a written approval from the Discloser.

5.4 Protection. The Recipient hereby agrees to take all steps reasonably necessary to maintain and protect Confidential Information in the strictest confidence and for the benefit of the Discloser. Without limiting the foregoing, the Recipient shall take at least those measures that it takes to protect its own confidential information of a similar nature, but in no case less than reasonable care. The Recipient will not at any time, without the express written permission of the Discloser, disclose the Confidential Information directly or indirectly to any person, except on a “need to know” basis to (i) employees, Affiliates, directors, or officers of the Recipient and/or (ii) other third-party subcontractors, managers/members of an applicable limited liability company, or professionals advisors (collectively, the “**Representatives**”), provided that such individuals are bound to confidentiality obligations no less protective of the Discloser than this Section 5 and that the Recipient remains responsible for compliance by them with the terms of this Section 5.

5.5 Compelled Disclosures. If a Recipient is required by law or in connection with a judicial proceeding or court order, or a governmental authority to make any disclosure that is prohibited or otherwise constrained by this Section, the Recipient will provide the Discloser with prompt written notice of such requirement so that the Discloser may seek a protective order or other appropriate relief. Subject to the foregoing sentence, such Recipient may furnish that portion (and only that portion) of the Confidential Information that the Recipient is legally compelled or is otherwise legally required to disclose; provided,



## CaseWare Master Product & Services Agreement

however, that the Recipient provides such assistance as the Discloser may reasonably request in obtaining such order or other relief.

5.6 Notification. The Recipient shall promptly notify the Discloser of any use or disclosure of such Confidential Information in violation of this Section 5 of which the Recipient becomes aware.

5.7 Term of Obligation. The Recipient's obligations with respect to the Confidential Information shall survive for two (2) years following the expiration or termination of this Agreement, provided that the Recipient's obligations with respect to any trade secrets shall last until such time as the Confidential Information is no longer a trade secret.

5.8 Return of Materials. All documents and other tangible objects containing or representing Confidential Information that have been disclosed by the Discloser shall be and remain the property of the Discloser. At any time upon the written request of the Discloser, Recipient shall promptly (i) return to the Discloser and/or (ii) securely destroy all Confidential Information, except for any information maintained in connection with any automated electronic backup process of the files of the Recipient. Notwithstanding the foregoing, a Recipient may retain in the offices of its legal advisor a single archival copy of any Confidential Information provided by the Discloser under this Agreement, which copy shall only be used by the Recipient and its legal advisors in connection with the review and enforcement of its obligations under this Agreement.

5.9 Equitable Relief. The Recipient hereby acknowledges that unauthorized disclosure or use of Confidential Information will cause irreparable harm and significant injury to the Discloser that may be difficult to ascertain. Accordingly, the Recipient agrees that the Discloser will be entitled to seek and obtain immediate injunctive relief to enforce obligations under this Agreement.

5.10 Disclaimers. All Confidential Information disclosed by the Discloser is disclosed on an "AS IS" basis. The Discloser will not be liable for any damages arising out of use of the Confidential Information, and the use of such Confidential Information is at the Recipient's own risk.

## 6. INSURANCE

6.1 Coverage. During the Term of this Agreement, CaseWare agrees to carry appropriate insurance insured by insurers of recognized financial responsibility against such losses and risks and in such amounts as are prudent and customary in the technology industry. CaseWare will provide a copy of its certificate of insurance upon the Customer's request. Customers will also be required to carry appropriate commercial liability insurance with financially sound and reputable insurers.

## 7. INTELLECTUAL PROPERTY

7.1 Customer Ownership. As between Customer and CaseWare, CaseWare acknowledges Customer shall own all Intellectual Property Rights in and to any data or other client-related information Customer may provide to CaseWare in connection with Customer's use of the Services.

7.2 CaseWare Ownership. As between Customer and CaseWare, Customer acknowledges (i) that CaseWare shall own all Intellectual Property Rights in and related to the Products, Services and Documentation, including any trademarks used in association therewith, and (ii) title, ownership rights and Intellectual Property Rights in and to content accessed through the Software is the property of CaseWare and/or the applicable content owner and may be protected by applicable copyright or other law. Customer agrees not to assert any rights or claim to rights (including any Intellectual Property Rights) in any Products, Services or Documentation provided by CaseWare. Customer further agrees to refrain from challenging, limiting, jeopardizing, or interfering with CaseWare's ownership of and title in and to all Intellectual Property Rights relating to the Products, Services or Documentation in any manner.



## CaseWare Master Product & Services Agreement

### 8. INDEMNIFICATION

8.1 CaseWare Indemnity. To the extent permitted by Applicable Law, CaseWare agrees to indemnify, defend and hold harmless Customer and its officers, directors, employees, permitted assignees and agents from and against any third-party claims, liabilities, damages, losses and expenses, including reasonable legal expenses, including any amount payable to a third party pursuant to a settlement agreement agreed to by CaseWare with respect to a claim, suit or action brought by such third party against Customer, arising out of any of the following acts or omissions by CaseWare:

- (a) fraud, wilful misconduct, gross negligence or criminal acts;
- (b) death or bodily injury to the extent caused by CaseWare's negligence or breach of this Agreement;
- (c) damages, loss, or destruction of any real or tangible personal property to the extent caused by CaseWare's negligence or breach of this Agreement;
- (d) violation of CaseWare's obligations with respect to Customer's Confidential Information under this Agreement;
- (e) violation of applicable legal and regulatory requirements applicable to CaseWare; or
- (f) violation of the rights of another person or entity, including infringement of any Intellectual Property Rights arising from CaseWare's provision of, or Customer's and its Permitted Users, access to and use of the Products, Services or Documentation,
  - (a) provided the foregoing acts or omissions were not performed at the expressed instruction of Customer.

8.2 Customer Indemnity. To the extent permitted by Applicable Law, Customer agrees to indemnify, defend and hold harmless CaseWare and its officers, directors, employees and agents from and against any third-party claims, liabilities, damages, losses and expenses, including reasonable legal expenses, including any amount payable to a third party pursuant to a settlement agreement agreed to by Customer with respect to a claim, suit or action brought by such third party against CaseWare, arising out of any of the following acts or omissions by Customer:

- (a) fraud, wilful misconduct, gross negligence or criminal acts;
- (b) death or bodily injury to the extent caused by Customer's negligence or breach of this Agreement;
- (c) damages, loss, or destruction of any real or tangible personal property to the extent caused by Customer's negligence or breach of this Agreement;
- (d) violation of Customer's obligations with respect to CaseWare's Confidential Information under this Agreement;
- (e) violation of applicable legal and regulatory requirements applicable to Customer; or
- (f) violation of the rights of another person or entity, including infringement of any Intellectual Property Rights, arising from the Subscriber Data or Customer's use of the Services in violation of the Agreement,



## CaseWare Master Product & Services Agreement

8.3 provided the foregoing acts or omissions were not performed at the expressed instruction of CaseWare.

8.4 Indemnification Process. The Indemnitor's obligations in this Section 8 are subject to the following:

- (a) the Indemnitee notifying the Indemnitor in writing promptly upon the Indemnitee becoming aware of a claim under this Section; provided, however, that the failure to provide such notice within a reasonable period of time shall not relieve the Indemnitor of any of its obligations hereunder except to the extent the Indemnitor is prejudiced by such failure;
- (b) the Indemnitee not making any admission or statement against the Indemnitor's interest, including entering into a settlement agreement (other than for monetary amounts which do not require any admission of guilt or the assumption of any other obligation by the Indemnitee), without the Indemnitee's prior written consent;
- (c) the Indemnitee providing reasonable assistance to the Indemnitor in connection with the defense, litigation or settlement by the Indemnitor of the claim at the Indemnitor's cost for any out-of-pocket expenses of the Indemnitee; and
- (d) the Indemnitor's sole control over the defense, litigation, and settlement of any claim, including the legal counsel at the Indemnitor's expense.

8.5 IP Infringement. If the Products and Services become the subject of a claim of infringement of Intellectual Property Rights under this Section, CaseWare will, in CaseWare's sole discretion:

- (a) obtain a right for the Customer to continue using the Products and Services;
- (b) modify the CaseWare Offerings so they become non-infringing but still provide or support substantially the same functionality as the infringing Products and Services; or
- (c) terminate the applicable Order Form and refund the unused portion of any prepaid Fees received by CaseWare from Customer. For Products licensed on a perpetual basis, such refund shall be based on the unamortized or unexpensed portion of the purchase price allocated to that portion of the Software, based on a three-year straight-line amortization.

## 9. LIMITATIONS ON LIABILITY

9.1 Except for (i) infringement or misappropriation of the other Party's Intellectual Property Rights; (ii) damages for bodily injury, death, damage to real or tangible personal property; (iii) intentional misconduct or gross negligence; or (iv) any other liability that may not be limited under Applicable Law (the "**Excluded Matters**"), in no event will either Party be liable for any loss or unavailability of or damage to data, lost revenue, lost profits, failure to realize expected savings, damage to reputation, business interruption, downtime costs or any indirect, incidental, consequential, special, punitive, exemplary or any similar type of damages arising out of or in any way related to this Agreement, the use or the inability to use the product or services, even if advised of the possibility of such damages. Customer assumes all responsibility for the selection of the CaseWare Products and Services to achieve the Customer's intended results. Except for the Excluded Matters, in no event shall either Party's total liability to the other for all claims arising out of or as a result of this Agreement exceed the total amount of fees paid by Customer to CaseWare in the twelve (12) month period preceding the claim or action.



## CaseWare Master Product & Services Agreement

### 10. WARRANTIES

10.1 Mutual. As of, and at all times following the Effective Date, each Party represents and warrants to the other Party that:

- (a) it has full power and authority to enter into and fulfil its obligations under the Agreement;
- (b) its performance under the Agreement will not violate any agreements with, or rights of, any third party;
- (c) there are no actions, suits, claims, or proceedings pending, or to the best of its knowledge, no actions, suits, claims, investigations or proceedings threatened, against or affecting it which might adversely affect its ability to enter into or perform this Agreement; and
- (d) it has not, in any material respect, knowingly violated any Applicable Law, regulation or order or any other requirement of any governmental, regulatory or administrative agency or authority or court or other tribunal that would impair the rights granted by the Parties hereunder.

10.2 General Disclaimer. EXCEPT AS EXPRESSLY STATED IN THIS AGREEMENT, INCLUDING THE CASEWARE SLA AND THE ATTACHED SCHEDULES, AND TO THE EXTENT ALLOWED BY APPLICABLE LAW, CASEWARE (i) EXPRESSLY DISCLAIMS ALL WARRANTIES AND CONDITIONS OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTY, CONDITION OR OTHER IMPLIED TERM AS TO MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT AND (ii) MAKE NO WARRANTY OR REPRESENTATION REGARDING THE CASEWARE OFFERINGS, DOCUMENTATION, OR ANY INFORMATION OR MATERIALS OBTAINED THROUGH THE SERVICES, OR THAT THE SERVICES WILL MEET ANY OF CUSTOMER'S REQUIREMENTS, OR BE UNINTERRUPTED, TIMELY, SECURE OR ERROR-FREE.

### 11. TERM & TERMINATION

11.1 Term and Automatic Renewal.

- (a) The term of this Agreement commences on the Effective Date and continues for the initial period set out in the initial Order Form (the "**Initial Term**") unless this Agreement is terminated earlier in accordance with this Section 11.
- (b) Upon the expiration of the Initial Term, this Agreement shall automatically renew for additional successive terms (each, a "**Renewal Term**" and together with the Initial Term, the "**Term**"), unless either Party provides written notice of non-renewal to the other at least 30 days prior to the end of the Initial Term or then-current Renewal Term, as applicable. If either Party provides timely notice of its intent not to renew this Agreement, then, unless otherwise sooner terminated in accordance with its terms, this Agreement shall terminate on the expiration of the then-current Term.
- (c) If the Term is renewed for any Renewal Term(s) pursuant to this Section, the terms and conditions of this Agreement during each such Renewal Term shall be the same as the terms and conditions in effect immediately prior to such renewal, subject to (i) any change in the Fees payable hereunder by Customer during the applicable Renewal Term in accordance with Section 3.6 (Rate Increase) and (ii) any applicable Order Form or SOW.

11.2 Termination for Cause. Either Party may terminate this Agreement (including all or some of the Order Forms):





## CaseWare Master Product & Services Agreement

- (a) immediately upon notice if the other Party materially breaches any of its obligations hereunder and fails to cure such breach within 30 calendar days following written notice; or
- (b) immediately upon notice in the event of the suspension of business, insolvency, institution of bankruptcy or liquidation proceedings by or against the other Party.

11.3 Suspension. Notwithstanding the foregoing, CaseWare may suspend or terminate this Agreement and the rights granted hereunder without prejudice to enforcement of any other legal right or remedy, immediately upon giving written notice of such termination if Customer:

- (a) is in breach of its payment obligations and fails to cure such breach within 30 calendar days following CaseWare's written notice;
- (b) infringes the Intellectual Property Rights of CaseWare or any third party in connection with this Agreement and fails to cure such infringement within 30 calendar days following CaseWare's written notice;
- (c) if CaseWare has reason to believe that Customer is using the Products and Services for any improper or unlawful purpose; or
- (d) if Customer's continued use of the Services may result in harm to Services, or to other users.

11.4 Effect of Termination. Upon termination or expiration of this Agreement Customer shall cease to access and use all Products and Services and all rights of Customer under the Agreement will terminate. If this Agreement is terminated by Customer in accordance with Section 11.1, CaseWare will refund Customer a prorated amount of the Fees paid by Customer to CaseWare for the CaseWare Offerings. If this Agreement is terminated by CaseWare in accordance with Section 11.1 or 11.2, Customer will pay CaseWare any unpaid Fees for the remainder of any applicable then-current License Term or Services Subscription Term. Except where an exclusive remedy may be specified in this Agreement, the exercise by either Party of any remedy, including termination, will be without prejudice to any other remedies it may have under this Agreement, by law, or otherwise.

11.5 Offboarding. Upon request by Customer made within 30 calendar days after the effective date of termination or expiration of this Agreement, CaseWare will make available to Customer (i) Subscriber Data for export or download, and (ii) CaseWare's offboarding tools, including processes to assist Customer with the foregoing exportation process. After such a 30-day period, CaseWare will have no obligation to maintain or provide any Subscriber Data to Customer and will thereafter delete or destroy all copies of Subscriber Data in its systems or otherwise in its possession or control, unless legally prohibited.

## 12. MISCELLANEOUS

12.1 Notice. All notices and other information to be given by one of the Parties to the other shall be given by hand delivery or e-mail to the other Party. For CaseWare, all notices should be sent to the Customer's account representative, with a copy of such notice to *legal@CaseWare.com*. For Customer, all notices will be sent to the mailing and/or email address Customer provides to CaseWare for the Order Form. Notices sent by e-mail shall be deemed to have been received by the Party to whom it was addressed on the date of transmission or receipt, or if sent on a day that is not a business day or after normal business hours, on the first business day following transmission or receipt. Notices sent by hand delivery shall be deemed to have been received on the date of delivery. Any notice of change of address by a Party shall be effective only upon receipt of a notice provided to the other Party in accordance with the provisions of this Section 12.1.



## CaseWare Master Product & Services Agreement

12.2 Entire Agreement. This Agreement, together with the Schedules, Order Forms and Documentation constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior agreements, negotiations, discussions and understandings, written or oral, between the Parties with respect to all Products and Services. Accordingly, where Customer is asked to “click-through” or otherwise accept or be made subject to any terms and conditions contained within the Product or Service, any such terms and conditions shall have no effect. The Parties may modify this Agreement only upon written agreement. The Parties agree that any term or condition stated in a Customer purchase order or in any other Customer order documentation (excluding the Order Forms) is void. In the event of any conflict or inconsistency among the following documents, the order of precedence shall be (1) the applicable Order Form, (2) any exhibit, schedule or addendum to this Agreement, and (3) the body of this Agreement. Titles and headings of sections of this Agreement are for convenience only and shall not affect the construction of any provision of this Agreement.

12.3 Further Assurances. Each Party shall take such action (including the execution, acknowledgement and delivery of documents) as may reasonably be requested by the other Party for the implementation or continuing performance of this Agreement.

12.4 Relationship. The Parties agree that CaseWare and Customer are independent entities and that no other relationship is intended, including but not limited to a partnership, joint venture or agency relationship. Neither Party will have the authority or right to represent nor obligate the other Party in any way except as expressly authorized by this Agreement.

12.5 Press Releases & Marketing. CaseWare may refer to a Customer and use its logo for the limited purpose of identifying it as a customer in sales and marketing materials.

12.6 Governing Law. This Agreement shall be governed by, and construed and enforced in accordance with the following:

- (a) in the case where the Customer is an entity existing under the laws of any state of the United States of America, the laws in force in the State of New York and the federal laws of the United States of America applicable therein and the Parties hereto agree to submit to the exclusive jurisdiction of the courts of the State of New York; and
- (b) in all other cases, the laws in force in the Province of Ontario and the federal laws of Canada applicable therein and the Parties hereto agree to submit to the exclusive jurisdiction of the courts of the Province of Ontario.

12.7 Waiver. The waiver by either Party of a breach or default of any provision of this Agreement by the other Party shall not be effective unless in writing and shall not be construed as a waiver of any succeeding breach of the same or of any other provision. Nor shall any delay or omission on the part of either Party to exercise or avail itself of any right, power or privilege by such Party shall constitute a waiver.

12.8 Assignment. Neither Party may assign the Agreement, in whole or in part, by operation of law or otherwise without the other Party's prior written consent, and any such purported assignment shall be void, provided that either Party's rights and obligations may be assigned to an Affiliate or another entity in connection with a reorganization, merger, sale, consolidation, acquisition or other restructuring involving all or substantially all of the voting securities and/or assets of that Party.

12.9 Survival. Except as otherwise agreed to by the Parties in writing, Sections 3, 4, 5, 7, 8, 9, 10, 11 and 12.1, 12.6, 12.12 and 12.13 shall survive the expiration or termination of this Agreement.

12.10 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed to be an original and both of which together shall constitute one and the same instrument.



## Caseware Master Product & Services Agreement

12.11 Force Majeure. Except for payment and confidentiality obligations, neither Party shall be liable for any delay or failure to perform its obligations in this Agreement attributable to circumstances beyond its reasonable control, such as acts of God, fire, pandemic, natural disaster, terrorism, labour stoppage, Internet service provider failures or delays, civil unrest, war or military hostilities, or criminal acts of third parties (each a “**Force Majeure Event**”). Any Party claiming a Force Majeure Event shall use reasonable diligence to remove the condition that prevents performance and shall not be entitled to suspend the performance of its obligations in any greater scope or for any longer duration than is required by the Force Majeure Event. Each Party shall use its best efforts to mitigate the effects of such Force Majeure Event, remedy its inability to perform, and resume full performance of its obligations hereunder, provided, however, that in the event the Force Majeure Event continues for one-hundred and eighty (180) days after the date of the occurrence, and such failure to perform would constitute a material breach of this Agreement in the absence of such force majeure, the non-performing Party may terminate this Agreement pursuant by written notice to the other Party and in accordance with Section 11 of this Agreement.

12.12 Severability. Wherever possible, each provision of this Agreement may be interpreted in such a manner as to be effective and valid under Applicable Law, but if any provision of this Agreement is held to be prohibited or invalid under Applicable Law, such provision will be ineffective only to the extent to such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

12.13 Anti-Corruption. Neither Party has received or been offered any illegal or improper bribe, kickback, payment, gift, or thing of value from an employee or agent of the other Party in connection with this Agreement. Reasonable gifts and entertainment provided in the ordinary course of business do not violate the above restriction.

12.14 Dispute Resolution. In the event of a dispute between the Parties arising out of or in connection with this Agreement, the Parties shall attempt in good faith to negotiate a settlement within 30 calendar days of either Party notifying the other of the dispute. In the event that such a dispute cannot be settled, the matter shall be escalated to a senior executive from each Party who has direct management responsibility for the matter in dispute. Upon such request, such senior executives shall make themselves reasonably available to meet and assist with resolving such matters. If the matter cannot be mutually resolved, either Party may pursue other remedies available under this Agreement.

*[signature page to follow]*



## CaseWare Master Product & Services Agreement

**IN WITNESS WHEREOF**, each Party hereto has caused this Agreement to be duly executed by their authorized representatives as of the Effective Date.

### CASEWARE

By: \_\_\_\_\_  
Name:  
Title:

### CUSTOMER

By: \_\_\_\_\_  
Name:  
Title:

### For Notices:

Name:

Title:

Email:



## CaseWare Master Product & Services Agreement

### 1. Definitions

In the Agreement, the following terms shall have the following meanings:

**"Authorization Code"** means any electronic key or transferable ID required supplied by CaseWare for a Licensed CaseWare Program to function;

**"Affiliate"** means an entity which, directly or indirectly, owns or controls, is owned or is controlled by or is under common ownership or control with a Party, where **"control"** means the power to direct the management or affairs of an entity, and **"ownership"** means the beneficial ownership of greater than 50% of the voting equity securities or other equivalent voting interests of the entity;

**"Applicable Law"** means all federal, provincial or municipal laws, regulations, common law, orders, rules or by-laws that are applicable to this Agreement and the parties obligations under this Agreement during the term of this Agreement;

**"Benchmark Data"** means data either uploaded to or retrieved from a CaseWare Program or a Template;

**"CaseWare"** means CaseWare International Inc. or an Affiliate, as indicated in an Order Form;

**"CaseWare Cloud App"** means content, algorithms and instructions offered by way of the internet in conjunction with other Services which increase the ease and efficiency of the use of Services and/or assist Customers to adapt the use of Services to the Customer's particular needs and all Enhancements, modifications, adaptations, translations thereof and derivations therefrom whether in tangible form or not;

**"CaseWare Program"** means those CaseWare software applications that are specified in the applicable Order Form;

**"CaseWare SLA"** means the service level agreement related to Services, as may be updated by CaseWare from time to time and published at <http://docs.caseware.com/>;

**"Cloud Infrastructure"** means those computing devices, including servers, networking equipment, data storage devices, and associated software used in the provision of the Cloud Services;

**"CaseWare Offerings"** means those Products, Services and/or Professional Services that are identified in an Order Form provided to Customer by CaseWare;

**"Collateral Program"** means (i) a computer program intended to operate in conjunction with or provide data to or receive data from the Services, or (ii) a computer program other than a CaseWare Program intended to operate in conjunction with or provide data to or receive data from a CaseWare Program;

**"Confidential Information"** has the meaning set forth in Section 5;

**"Customer"** has the meaning set forth in the recitals;

**"Customer Data"** means information, data, materials, works, expressions, and other content, in any form or medium, that are uploaded, submitted, posted, transferred, transmitted, or otherwise provided or made available by or on behalf of Customer. All output, copies, reproductions, improvements, modifications, adaptations, translations, and other derivative works of, based on, derived from, or otherwise using any Customer Data are themselves also Customer Data.

**"DPA"** has the meaning set forth in Section 4;



## CaseWare Master Product & Services Agreement

“**Deliverables**” has the meaning set forth in Schedule 4;

“**Discloser**” has the meaning set forth in Section 5;

“**Documentation**” means (i) operating instructions for the Services, as made available by CaseWare, as may be updated from time to time; and/or (ii) the end user manuals governing the Products and Software (in printed or electronic format) received from CaseWare, as modified from time to time by a CaseWare;

“**Enhancement**” means any modification to the Product or Services, other than the correction of bugs or errors acknowledged by CaseWare.

“**Excluded Matters**” has the meaning set forth in Section 9;

“**Fees**” has the meaning set forth in Section 3;

“**Force Majeure Event**” has the meaning set forth in Section 12;

“**Indemnitee**” means the Party that has made a claim against the other Party as contemplated in Section 8;

“**Indemnitor**” means the Party that has received a claim from the other Party as contemplated in Section 8 and is required under Section 8 to indemnify the Indemnitee;

“**Intellectual Property Rights**” means all worldwide rights associated with utility and design patents, and patent applications, including any divisions, continuations, continuations-in-part, reissues and re-examinations thereof, works of authorship, derivative works, trade secrets, know-how, proprietary information, technical data, inventions, processes, materials, software, improvements, derivatives, and developments, whether or not patentable or copyrightable and regardless of whether such rights arise under the laws of Canada, the United States or any other state, country or jurisdiction;

“**License**” has the meaning set forth in Schedule 2;

“**Licensed CPU**” means a central processing unit controlled by the Customer in a multiple-user environment accessed by means of a modem, a network, or other means of remote access and/or on a single standalone computer;

“**Licensed Term**” has the meaning set forth in Schedule 2;

“**Order Form**” means CaseWare’s invoice or other form of ordering document which includes an itemized bill of Products and Services to be provided by CaseWare to Customer, and applicable Fees to be paid by Customer;

“**Party**” means either CaseWare or Customer individually, and “**Parties**” shall mean both CaseWare and Customer collectively;

“**Partner**” means an authorized reseller or distributor permitted to sell CaseWare Offerings;

“**Permitted User**” means those individuals associated with Customer who are authorized by Customer to access and Use the CaseWare Offerings pursuant to the terms of this Agreement and an applicable Order Form;

“**Personal Data**” for the purposes of this Agreement means any data information relating to an identified or identifiable natural person;



## CaseWare Master Product & Services Agreement

**"Privacy Statement"** means the privacy statement adhered to by CaseWare in provision of all CaseWare Offerings, as published and updated from time to time on CaseWare's Website;

**"Products"** means those desktop Software products provided to Customer by CaseWare that are identified in an Order Form;

**"Professional Services"** means those services provided by CaseWare to Customer pursuant to the terms of Schedule 4, and an associated SOW and Order Form;

**"Recipient"** has the meaning set forth in Section 5;

**"Representatives"** has the meaning set forth in Section 5;

**"SCC"** has the meaning set forth in Section 4;

**"Services"** means those software solutions, including the provision of storage, software, platform, computing services or other resources provided to Customer by CaseWare as software as a service, including CaseWare Cloud Apps, during the Services Subscription Term and that are identified in an Order Form (for clarity, "Services" does not include "Professional Services");

**"Services Subscription Term"** means the applicable term Cloud Services are to be provided by CaseWare, as specified on an Order Form;

**"Software"** means the CaseWare software, as modified or supplemented by an Enhancement or other modification received from CaseWare, licensed to Customer pursuant to the terms of this Agreement;

**"SOW"** means a statement of work the Parties enter into for the provision of Professional Services to be provided by CaseWare to Customer in accordance with this Agreement;

**"Subscriber Data"** means data input by a Permitted User into the Services, or data prepared for the Customer by the Services;

**"Template"** means the portion of a CaseWare Program comprised of either (i) a sample of text, format and/or layout for presentation and explanation of data that has been processed by a CaseWare Program and/or disclosure of related information or (ii) a work aid such as a check list or sample letter; and

**"Term"** has the meaning set forth in Section 11.



## Caseware Master Product & Services Agreement

### SCHEDULE 2 - PRODUCT LICENSE TERMS

#### 1. Grant of License

Upon the execution of an Order Form for Products and subject to the restrictions set forth in this Agreement, CaseWare grants to the Customer a revocable, royalty-free, limited, non-exclusive, non-transferable license to use the Products identified on the Order Form (the “**License**”) for the number of Permitted Users set out in the Order Form.

#### 2. Duration of License

2.1 The Customer will have the right to use the License for the term set out in the Order Form (the “**License Term**”). Unless earlier terminated in accordance with this Agreement, each right to use the Products will expire at the end of the applicable License Term. Prior to the expiration of the applicable License Term, CaseWare will issue an Order Form to the Customer for the renewal of the Customer’s Products. If payment for the renewal term is not received by CaseWare on or before the due date indicated in the Order Form, Customer’s access to the Products may be terminated.

#### 3. Support

3.1 During the License Term, CaseWare or a Partner will provide the Customer, at no additional charge, the technical support and customer services set out on CaseWare’s support website (<https://www.CaseWare.com/ca/support>).

#### 4. Rights of Use

4.1 Pursuant to the License, the Customer may:

- (a) make for use by means of one (1) or more Licensed CPUs, one (1) or more copies of the Software for the Permitted User(s), provided that each such copy must contain all proprietary notices that appear on the Software;
- (b) make one (1) copy of a Software for archival purposes, provided that such copy must contain all proprietary notices that appear on the Software;
- (c) use the Documentation to assist Permitted User(s) to understand how to operate the Software;
- (d) make a copy of the Documentation for use by each Permitted User; and
- (e) transfer a License from one Licensed CPU to another for the purpose of upgrading a Permitted User’s Licensed CPU or, if a Permitted User leaves Customer’s organization. The License granted hereunder is otherwise personal to each Permitted User, and may not be otherwise assigned, transferred, sublicensed or encumbered. Any purported assignment, transfer, sublicense, or encumbrance without CaseWare’s written consent shall be void and will be termed a material breach of this Agreement..

4.2 The License is subject to the following conditions and restrictions:

- (a) transfer the License to another user without CaseWare’s written consent;





## CaseWare Master Product & Services Agreement

- (b) templates may only be used to gather, select, and prepare data for processing by a CaseWare Program and to present data that has been processed by a CaseWare Program;
- (c) template may not be distributed to a third party as a standalone work; and
- (d) the License may not be exercised with another computer program if in order to achieve operability of the Software with such program it would be necessary to decompile the Software.

### 4.3 Customer acknowledges that:

- (a) the License may expire in whole or in part at the end of the Licensed Term and that the Software and/or Enhancement may then become inoperative in whole or in part if Customer has not complied with the requirements of CaseWare to extend/renew the Licensed Term upon its expiration;
- (b) the specific content of the Software and/or the Templates may not meet all current standards mandated by accounting or other regulatory bodies;
- (c) any sample presentation, documents, letters, and disclosures presented by the Software or Documentation are only samples or examples and are not complete nor comprehensive;
- (d) neither the Software nor Documentation is a substitute for materials, methods or processes required by Applicable Law or practice guidelines or as an alternative to the Permitted User's judgement;
- (e) Benchmark Data is provided on an "as is" basis with no guarantee of completeness, accuracy and timeliness and it is the Permitted User's responsibility to ensure the accuracy of the results obtained from the use of this information;
- (f) it is the Customer's responsibility to ensure that appropriate disclosures are made, and applicable standards are met in a manner that meets the requirements of a particular jurisdiction; and
- (g) the License does not grant to Customer any right to (i) receive an Enhancement; (ii) any Templates; or (iii) use the trademark "CaseWare®" or any other trademark owned by CaseWare without CaseWare's prior written approval.

## 5. Excess Users

- 5.1 In order to validate this License and be able to use or continue to use some or all of the components of the Software, Customer and each Permitted User may be required to register by internet access to a CaseWare website or other means as directed by the Software, provide the information and payment requested by the registration module and input Customer's Authorization Code. If an Authorization Code is not requested, the number of Permitted Users may not be increased by reason of such limitation.
- 5.2 If at any time during the Licensed Term the aggregate number of Permitted Users exceeds the number of Permitted Users set out in the applicable Order Form, Customer shall immediately advise CaseWare of same in writing and pay CaseWare's then prevailing license fee for each



## CaseWare Master Product & Services Agreement

excess Permitted User and thereafter the number of Permitted Users shall be increased by such excess number.

### **6. Product Warranty**

- 6.1 Upon commencement of the License Term and for a period of thirty (30) days thereafter, all Products, including updates and Enhancements, will be free from material defects, free from material errors, free from all known viruses (as identified using commercially reasonable steps and antivirus software) and will perform substantially in accordance with the Documentation.
- 6.2 The foregoing warranty shall not apply to (i) any modification, Enhancement made to the Products or Software by any party other than CaseWare or its authorized agent; (ii) the use of the Products and Software in a manner other than as contemplated in this Agreement or the Documentation; or (iii) the failure by Customer to report a warranty claim within the warranty period specified set out above.
- 6.3 CaseWare's sole responsibility for a valid warranty claim of the warranty provided in this Section 6 shall be, in CaseWare's sole discretion, to (i) advise Customer how to achieve substantially the same functionality with the Products or Software as described in the Documentation through a procedure different from that set forth in the Documentation, or (ii) terminate the applicable Order Form, and/or this Agreement, and refund a prorated amount of the Fees for that particular Product paid by Customer for the calendar month in which CaseWare receives written notice of the warranty claim.



**CaseWare Master Product & Services Agreement**  
**SCHEDULE 3 - SOFTWARE AS A SERVICE TERMS**

**1. Provision & Duration of Services**

- 1.1 Upon the execution of an Order Form for certain Services, CaseWare will provide Customer in accordance with the Agreement, access to and use of those specific Services on a non-exclusive, non-transferable, non-assignable basis for the applicable Services Subscription Term identified in the Order Form.
- 1.2 Unless earlier terminated in accordance with this Agreement, each right to use the Services will expire at the end of the applicable Services Subscription Term. Prior to the expiration of the applicable Services Subscription Term, CaseWare will issue an Order Form to the Customer for the renewal of the Customer's access and use of the Services. If payment for the renewal term is not received by CaseWare on or before the due date indicated in the Order Form, Customer's access to the Services may be terminated.

**2. Rights of Use**

- 2.1 In accordance with the terms and conditions of the Agreement, the Services may be accessed and used by Permitted Users by way of the Internet from a computing device in a manner described in the Documentation for the language version selected. Each Permitted User shall register with CaseWare to obtain valid credentials (user ID and password) for accessing the Services.

**3. Support, Service Levels & Maintenance**

- 3.1 During the Services Subscription Term, CaseWare will provide the Customer with the Support Services set out in the CaseWare SLA. Support Services, as defined in the SLA, will consist of technical support, error analysis and correction, access to online releases and other resources and information regarding the Services. Service levels for the Support Services, as well as resolution times for Downtime and Defects, as defined in the SLA, are also set out in and governed by the SLA.
- 3.2 The remedies set out in the SLA are Customer's sole remedy and CaseWare's sole obligation for any Defect or Downtime, as defined in the SLA, of the Service.
- 3.3 From time to time, it will be necessary for CaseWare to perform maintenance on the Services, including routine maintenance to ensure the continued provision of the Services. CaseWare shall use reasonable efforts to perform such maintenance at such times to minimize the impact of any downtime of its Software on the Customer. To the extent CaseWare is able, CaseWare shall notify Customer in advance of any scheduled maintenance by posting a message on its website or by sending an email to the designated Customer representative of the scheduled maintenance time and the anticipated duration of such maintenance.

**4. CaseWare Responsibilities**

- 4.1 CaseWare warrants to Customer, subject to the limitations and conditions contained herein, that the Services, if used as directed in the Documentation, will materially function as described in the Documentation. Without limiting the foregoing, CaseWare does not represent or warrant that errors resulting from the use of the Software will be corrected to Customer's satisfaction, except as set out in the SLA.



## CaseWare Master Product & Services Agreement

- 4.2 The limited functionality warranty provided in Section 4.1 shall terminate immediately if the Services are used in a manner contrary to this Agreement, or for a purpose not set out in the Documentation, or in conjunction with computer hardware or computer software other than the unmodified version of computer hardware and computer software recommended by CaseWare in the Documentation.
- 4.3 CaseWare's sole liability for any breach of the limited functionality warranty provided in Section 4.1 shall be, in CaseWare's sole discretion: (i) to advise Customer how to achieve substantially the same functionality with Services as described in the Documentation through a procedure different from that set forth in the Documentation; or (ii) to terminate this Agreement and refund a prorated amount of the Fees paid for the Services by Customer for the calendar month in which CaseWare receives written notice of such a warranty claim.

### 5. Customer Responsibilities

When accessing and using the Service, Customer agrees, and will cause Permitted Users to agree, to the following:

- (a) not use, misuse or otherwise access the Services in any way which may impair the functionality of the Services or impair the ability of CaseWare to deliver the Services to others;
- (b) comply with applicable privacy and/or data protection laws in relation to the collection, use and disclosure of any personally identifiable information or Personal Data belonging to Customer's clients that may be included in Subscriber Data;
- (c) maintain commercially reasonable and appropriate administrative, physical, and technical safeguards for the protection of the security, and integrity of Subscriber Data any time it is not in the Services;
- (d) be responsible for the accuracy, quality, integrity, and legality of any content uploaded by Customer into the Services;
- (e) not disassemble, decompile, copy, reverse engineer, translate or make derivative works of any software used in the Services;
- (f) protect and securely manage account/usernames, password(s), Authorization Codes, and all other login information to prevent unauthorized access to the Services;
- (g) notify CaseWare in the event Customer becomes aware of unauthorized access to the Services; and
- (h) if applicable, install all updates to the Service provided by CaseWare in a timely fashion.



**CaseWare Master Product & Services Agreement**  
**SCHEDULE 4 - PROFESSIONAL SERVICES TERMS**

**1. Provision of Professional Service**

- 1.1 All Professional Services provided by CaseWare or a Partner will be set out in an applicable SOW which will be governed by the Agreement and signed by both Parties.
- 1.2 Unless explicitly stated in a SOW or Order Form, all Professional Services are performed on a “*time and material*” basis.
- 1.3 As set out in an applicable SOW, CaseWare will provide regular updates on the Professional Services being performed and will not exceed the estimate in the SOW or Order Form without the Customer’s written consent.
- 1.4 Customer will reimburse CaseWare for all pre-approved expenses, including travel and accommodations, as set out in an applicable SOW.
- 1.5 If either Party wishes to make a change to the scope of work set out in an SOW which may impact the associated Fees or the agreed-upon time frame for CaseWare to deliver the Professional Services, a change order must be submitted which describes the scope of the Professional Services to be performed, the revised time frame and a cost estimate. Each change order must be accepted by both Parties to be binding.
- 1.6 Unless explicitly stated in a SOW, Professional Services will be provided between Monday and Friday, from 8:00 am to 5:00 pm local time. Weekend and overtime rates may apply outside these days and hours.
- 1.7 CaseWare is not providing or licensing any software to Customer in connection with the Professional Services, except for specific deliverables identified in an applicable SOW (“**Deliverables**”).
- 1.8 The Deliverables are not “work made for hire” and any Intellectual Property Rights in the Deliverables remain with CaseWare.

**2. Warranty**

- 2.1 For a period of thirty (30) days from the performance of the Professional Services, CaseWare warrants that the Professional Services will be performed in a professional manner using qualified and adequately trained personnel. Any warranty claims must be reported to CaseWare within five (5) business days of the related Professional Services.
- 2.2 The warranty set forth in Section 2.1 above shall not apply upon any of the following: (a) any change, addition, deletion or other modification was made to the Deliverables, except as specifically authorized in writing by CaseWare; and (b) failure by Customer to report a deficiency in the Professional Services to CaseWare within the specified warranty period.
- 2.3 Upon a valid deficiency claim by Customer, CaseWare shall remedy the deficiency within a reasonable period of time and failing that, CaseWare shall refund all Professional Services Fees paid by Customer and attributable to the deficiency giving rise to the warranty claim.