

GENERAL TERMS AND CONDITIONS OF THE PROFESSIONAL SERVICES

PREAMBLE

The professional services offered by Cegid are standard professional services designed to satisfy the greatest number of customers. As part of its duty to provide information and advice, Cegid has provided the Customer with a commercial proposal and/or documentation presenting the Professional Services, which the Customer acknowledges having read. It is the Customer's responsibility, notably on the basis of this information, to ensure that the Professional Services are suited to its specific needs. To this end, the Customer may, prior to acceptance of the Contract, request from Cegid any additional information, failing which the Customer acknowledges having been sufficiently informed. The Customer also undertakes to provide Cegid with any information required for the proper performance of the Professional Services. Any specifications or requirements document drawn up by the Customer shall under no circumstances be taken into account by Cegid in the context of the Contract unless expressly approved by Cegid prior to the signature of this Contract and appended hereto. The Client acknowledges and accepts that changes may be made to this document, and that the version of the General Terms and Conditions for Implementation Services applicable for the Contract is the one available at <https://www.cegid.com/en/terms-and-conditions/>.

IT HAS BEEN AGREED AS FOLLOWS:

ARTICLE 1. DEFINITIONS

For the performance hereof, capitalized terms and expressions shall have the meanings set forth below, whether used in the singular or plural.

Author Software Package: Refers to the standard software package(s) designed and developed by authors other than Cegid, for which Cegid has a distribution right giving it the possibility of granting usage rights to the Customer, and for which the Customer has acquired a usage licence under the separate General Terms and Conditions of Licence and Associated Services.

Business day: Refers to a day between Monday and Friday that is not a public holiday in metropolitan France or in the Province of Quebec, Canada.

Cegid Software Package: Refers to the standard software package(s) of which Cegid is the author, as well as its documentation for which the Customer has acquired a user licence under the separate General Terms and Conditions of Licence and Associated Services.

Contract: Refers either to:

- the contractual whole made up of several parts and several documents, namely the "Ordered Items" part, the "Order Form" part, these General Terms and Conditions of Professional Services, as well as the Service Record and the Technical Prerequisites, as well as any other general terms and conditions applicable to the items ordered by the Customer as detailed in the "Ordered Items" part; or

- the online order, validated by an authorised person of the Customer, including the items ordered, the quantities, the prices, these General Terms and Conditions of Professional Services as well as the Service Record and the Technical Prerequisites, as well as all other general terms and conditions applicable to the items ordered by the Customer as detailed in the "Ordered Items" part.

The General Terms and Conditions of Professional Services, Service Record and applicable Technical Prerequisites can be consulted and downloaded from the Cegid website (<https://www.egid.com/CA/CGV/>) and are provided to the Customer on first request, pursuant to article 1435 of the Civil Code of Quebec, which stipulates that the external clause must be indicated to the Party adhering to it at the time of Contract formation.

Cegid recommends that the Customer acquaint itself with the General Terms and Conditions of Professional Services, Service Record and Technical Prerequisites via this permanently available means of access, prior to the acceptance hereof.

Customer: Refers to the legal entity, partnership or natural person, co-contractor of Cegid, involved in its professional, commercial, industrial, artisanal or liberal activity.

Customer Data: Refers to information (including Personal Data) owned by or under the responsibility of the Customer, and that it enters, fills in, transmits, collects, stores and/or processes as part of the performance of the Contract.

Effective Date: Refers to the effective date of the Contract as indicated on the signature page of the Order Form.

Hardware: Refers to computer hardware ordered by the Customer and subject to separate Hardware General Terms and Conditions.

Personal Data: Refers to the personal information that the Customer processes in the performance of the Contract, within the meaning of the *Privacy Law* (R.S.C. (1985), c. P-21) and the *Law on the protection of personal information in the private sector* (R.S.Q., c. P-39.1), as well as other provincial laws of Canada to the same effect, with this body of laws being hereinafter referred to as the "**Applicable Regulations**".

Professional Services: Refers to the implementation professional services (including Ticket Pass) concerning the Software Packages, Third-Party Software programs, the Service in SaaS mode and/or the Hardware, such as, notably, installation, analysis, configuration, data transfer and/or training proposed by Cegid and subscribed to by the Customer under these conditions. They are described in Service Record.

Professional Training Agreement: refers to the agreement signed between Cegid and the Customer as part of a professional training program. The purpose of this agreement is to define their mutual obligations concerning the conditions for carrying out the training program and the organisation of professional training. The Professional Training Agreement is sent by Cegid to the Customer for each training course.

Service: Refers to either:

- the standard application services delivered online (SaaS mode), as well as their support and maintenance, subscribed under separate General Terms and Conditions of Use for SaaS Services;

- corrective and upgrade maintenance and support services provided by Cegid under separate General Terms and Conditions of Licence and Associated Services.

Service Record: Refers to the Cegid document describing the content of a Professional Service, accessible by the Customer on request.

Software Packages: Refers to both the Cegid Software Package and the Author Software Package.

Subsidiary: Refers to any entity which is controlled by the Customer, which controls the Customer, or which is under the same control as the Customer, as the case may be, which may have access to the Service under the conditions of the "Customer Data and Security" article. By way of exception, Subsidiaries do not include all entities whose business, whether directly or indirectly, through intermediary persons or companies, competes with that of Cegid. For the purposes of the definition of "Subsidiary", control is defined as having the power, directly or indirectly, to govern an entity, either through ownership of voting shares that entitle the holder to elect a majority of the directors of a legal entity, or through contractual arrangements.

Technical Prerequisites: Refers to the latest version of the list of characteristics of the Customer's information system or hardware and devices recommended by Cegid and necessary for the correct operation of the Software Packages or access to the Service in SaaS mode as described in the General Terms and Conditions of Licence and Associated Services or the separate General Terms and Conditions of Use for SaaS Services.

Third-Party Software: Refers to the computer program(s) authored by a third party and for which Cegid benefits from a distribution right, excluding the Cegid Software Package and the Author Software Package, for which the Customer has acquired a user licence under the separate General Terms and Conditions of Licence and Associated Services.

Ticket Pass: Refers to a one-off, made-to-order professional service described in a Service Record available to the Customer when requested from Cegid.

ARTICLE 2. CONTRACT ACCEPTANCE - PURPOSE

2.1. *Contract acceptance*

The Customer is deemed to have read the Contract as defined in the "Definition" article and to have duly accepted it without reservation.

The Contract is accepted unreservedly by the Customer upon signature of the Order Form or upon conclusion of the online order, which refers to these General Terms and Conditions of Professional Services and constitutes acceptance of the entire Contract.

Any modification of this General Terms and Conditions of Professional Services shall be subject to special terms duly accepted and signed by both Parties. Failing this, any modification or alteration made to the pre-printed part of the Contract (Order Form, Ordered Items) shall be deemed null and void.

For the purposes of remote acceptance of the Contract, the Customer acknowledges and accepts that faxes signed by one of its representatives or agents, received by Cegid, have the value of written proof and may be validly relied upon by Cegid.

Acceptance of the Contract by electronic means has the same evidential value between the Parties as an agreement on paper. Computerized registers kept in the computer systems shall be retained under reasonable security conditions and considered as proof of communications between the Parties. Contractual documents are archived on a reliable and durable medium that can be produced as proof.

2.2. Purpose

The purpose hereof is to define the terms and conditions under which Cegid provides the Customer with the Professional Services.

ARTICLE 3. EFFECTIVE DATE - TERM

The Contract shall enter into force on the Effective Date as indicated in the signature page. This Contract shall remain in force until all Professional Services have been performed and paid for or terminated in accordance with the provisions of the Contract.

PROVISIONS RELATIVE TO THE PROFESSIONAL SERVICES

ARTICLE 4. PROFESSIONAL SERVICES

4.1. The Professional Services selected by the Customer and mentioned in the "Ordered Items" part or in the online order shall be performed by Cegid.

4.2. Training content. As relevant, the content of the Cegid training is described in training programs that can be consulted and downloaded from the Cegid Store on the Cegid website (<http://www.cegid.com/fr>) or can be sent by Cegid to the Customer on request.

Registrations. Registrations are processed by Cegid in the order in which orders are received.

If the training date chosen by the Customer is full on the day of registration, a new date shall be proposed to the Customer. Registration shall be confirmed by Cegid no later than eight (8) days before the start of the course.

Participants. The Customer that registers a participant must ensure that the latter has the required level of knowledge set out in the training programs and the motivation necessary to understand and successfully complete the training course(s) provided. Participants attending each half-day training session agree to sign an attendance sheet provided by Cegid. In case of a remote training professional service, the Customer authorises the Cegid trainer to confirm its presence by entering its name and the indication "PRESENT".

Terms and conditions of delivery. The Training Professional Services shall be provided by Cegid in the following ways:

- Inter-company Training Professional Services provided on premises made available by Cegid, and delivered to a group of participants from several different companies.
- Intra-company Training Professional Services provided on the Customer's premises for one participant or a group of participants from the same company (up to a maximum of 8 participants).
- Remote Training Professional Services: Web-based training or e-learning. The Web-training is a training professional service provided live by the trainer and interacting with the participant(s) via a web interface: WebEx, Teams, etc., commonly referred to as "virtual classrooms". E-learning refers to online training with no direct interaction between the trainer and the participant(s).

The training assessment procedures are specified in the training program appended to the Professional Training Agreement signed between Cegid and the Customer.

At the end of the training course, Cegid issues a certificate of completion to the Customer and an individual certificate of completion to the participants.

Arrangements for the payment of costs.

- Inter-Company Training Professional Services: meals and travel expenses are at the Customer's expense.
- Intra-Company Training Professional Services: the trainer's meal and travel expenses shall be invoiced to the Customer on a flat-rate basis in accordance with the conditions defined in the "Daily flat-rate expenses" part of the "Order Form".
- Remote Training Professional Services: the Customer must have an operational telephone and Internet connection. The implementation of these Technical Prerequisites remains the responsibility of the Customer.

Coverage of the costs of Training Professional Services by a paying organisation. In the event that payment for the Training Professional Services is provided by a paying organisation, they are invoiced directly by Cegid to the Customer and payable by the Customer in accordance with the provisions of the "Payment Provisions" article. The Customer is solely responsible for setting up and following up any file with a paying organisation, as well as any claims for reimbursement from the paying organisation for the Training Professional Services paid to Cegid.

4.3. Cancellation and/or postponement of Professional Services

- Cancellation and/or postponement of a Professional Service by the Customer: The Customer that wishes to modify or cancel a planned date for the performance of a Professional Service at no cost must notify Cegid by e-mail, sent at least eight (8) Business Days before the date on which the Professional Service is to begin.
 - In case of cancellation or postponement fewer than forty-eight (48) hours before the scheduled date of the Professional Service, the Customer may be required to pay a cancellation fee equal to one hundred (100) % of the price of the Professional Service, as liquidated damages.
 - In case of a cancellation or postponement occurring between forty-eight (48) hours and eight (8) Business Days before the date on which the Professional Service is scheduled to take place, the Customer may be charged a cancellation fee equal to fifty (50) % of the price of the Professional Service, as liquidated damages.
 - If, in the absence of cancellation or postponement, under the conditions specified above, of a date scheduled for the performance of a Professional Service, the Customer is not present at the Professional Service, insofar as its presence is required, a fixed indemnity for absence equal to one hundred percent (100%) of the price of the Professional Service may be claimed from the Customer as liquidated damages.
- Postponement of a Professional Service by Cegid:
 - Inter-Company training may be postponed if the number of participants is insufficient.
 - A Professional Service may be postponed in case of unavailability (strikes, bad weather) of the trainer / consultant or the initially planned means of transport. The Customer shall be notified as soon as possible after learning of the event.

Any such postponement shall be made without damages or indemnity on the part of Cegid.

4.4. In order to be carried out by Cegid, any interface and/or data recovery Professional Service must first be the subject of a technical feasibility study based on the elements to be provided by the Customer and a quantification of the days required in the form of an estimate accepted by the Customer and Cegid.

4.5. The Customer must take all necessary measures to protect its computer hardware, notably against viruses, worms and other hostile intrusion methods. In addition, the Customer undertakes to give Cegid free access to all information deemed necessary by Cegid in order to provide the Professional Services.

4.6. Except in cases where the Customer informs Cegid in a reasoned manner of a non-conformity of the Professional Services with the Order Form or the online order in the comments part of the paper or digital version of the document provided by Cegid, the Customer is deemed to have irrevocably accepted the Professional Service without reservation upon signing the paper or digital version of the document provided by Cegid. If the Customer does not sign the paper or digital version of the document provided by Cegid, and if the Customer does not inform Cegid in writing of any non-conformity of the Professional Services with the Order Form or the online order within forty-eight (48) hours of completion of the Professional Service, the Customer shall be deemed to have irrevocably accepted the Professional Service without reservation. In case of refusal of delivery not expressed in the required form and timeframe and/or not justified, Cegid shall be entitled to claim the full amount of the order from the Customer.

4.7. Cegid does not guarantee the ability of the Professional Services to achieve any objectives or results that the Customer may have set for itself and/or to perform any particular tasks that may have motivated its decision to enter into this Contract, but which, firstly, may not have been exhaustively set out in writing in advance and, secondly, may not have been expressly approved by Cegid under the conditions defined in the Preamble.

4.8. Cegid reserves the right to invoice the Customer for the time spent investigating the causes of incidents if the incident encountered by the Customer does not originate from a Professional Service or good delivery provided by Cegid under the terms hereof.

ARTICLE 5. INTELLECTUAL PROPERTY

5.1. Intellectual property on the results of the Professional Services

Each Party retains ownership of the intellectual property rights belonging to it prior to the Contract Effective Date.

Cegid is the owner of the deliverables resulting from the Professional Services such as configurations, interfaces as well as documents, studies, products and data carried out or provided by Cegid within the framework of the Contract (hereafter the

"Results"). All rights pertaining to the Results are and remain vested in Cegid, with this Contract not transferring any property rights to the Customer nor creating any co-ownership between the Customer and Cegid over the Results.

Cegid grants the Customer a personal, non-exclusive, non-assignable and non-transferable right to use of the Results for the use of the Software Packages under the conditions and within the limits set forth in the General Terms and Conditions of Licence and Associated Services or a personal, non-exclusive, non-assignable and non-transferable access right to the Results for the use of the Service in SaaS mode under the conditions and within the limits set forth in the separate General Terms and Conditions for the Use of SaaS Services.

Consequently, the Customer is prohibited from making the Results available to third parties, directly or indirectly, in return for payment or free of charge, in any form whatsoever and for any reason whatsoever.

5.2. Intellectual property on the content of the Training Professional Services

The content of the Training Professional Services refers to all content created, published or made accessible on or via an e-learning platform by Cegid, such as training materials, audiovisual captures of classroom training, digital training content, all teaching activities (in the form of modules), data, text, images (animated or not), distinctive signs, brands, logos, information, files and elements of any kind of which Cegid is the publisher.

Cegid owns the content of the Training Professional Services. All rights relating to the content of the Training Professional Services are and shall remain vested in Cegid, and this Contract does not transfer any property rights to the Customer or create any co-ownership between the Customer and Cegid in respect of the content of the Training Professional Services.

Cegid grants the Customer a personal, non-exclusive, non-assignable and non-transferable right to use the content of the Training Professional Services. In the context of this concession, the Customer undertakes not to infringe in any way whatsoever, directly or indirectly, upon the property rights of Cegid or Cegid's partners or third parties that have provided Cegid with a right of use over the content of the Training Professional Services. Consequently, the Customer undertakes not to:

- Use or employ the content of the Training Professional Services in a manner that is not in accordance with their intended purpose and the conditions set out in the Contract, and notably not to use them in a non-professional context;
- Delete any mention of copyright, trademarks or any other intellectual property rights that may appear in the content of the Training Professional Services;
- Deactivate, bypass or in any way undermine the technical protection measures that may be installed on the content of the Training Professional Services, and to refrain from any attempt of the same nature;
- Make any copy, backup, reproduction and representation, in whole or in part, of the content of the Training Professional Services in any form whatsoever;
- Undertake any translation, adaptation, arrangement or modification of the content of the Training Professional Services;
- Make available to third parties, directly or indirectly, for any reason whatsoever, or disseminate, transmit, distribute and commercially exploit the content of the Training Professional Services, by any means whatsoever and for any reason whatsoever, without the prior, express and written authorisation of Cegid;
- Disclose the content of the Training Professional Services to any third party;
- Transfer, for any reason whatsoever, its right to use the content of the Training Professional Services.

The Customer guarantees the compliance of its personnel members with these provisions.

The Customer is hereby informed that any use contrary to the rights granted to it may result in Cegid immediately terminating the right to use the content of the Training Professional Services in accordance with the laws in force, and may result in civil liability action being taken against it, in addition to the criminal liability for which it may also be held liable for copyright infringement. The Customer shall in any event remain liable to Cegid for any breach of the above obligations, whether caused by the Customer or by its employees, service providers or any other person acting on its behalf. Cegid shall not be liable for any loss suffered by the Customer as a result of use of the content of the Training Professional Services that does not comply with the provisions of the Contract.

In general, the Customer undertakes to inform Cegid of any unauthorised use of the content of the Training Professional Services of which it may become aware.

5.3. *Know-how of each Party*

Each Party remains the sole owner of the know-how which it possesses independently of this Contract or which it acquires during the performance of this Contract, and consequently remains free to use it. Cegid shall therefore be free to provide similar professional services on behalf of other Customers. Neither Party may claim any right whatsoever over the know-how of the other Party.

ARTICLE 6. FRAUD MEASURES

The Customer guarantees that it shall use the Services provided by Cegid in compliance with all applicable laws and regulations, notably those relating to taxation. More specifically, should Cegid be held jointly and severally liable, by any governmental authority, including tax authorities, for the payment of reminders of duties issued as a result of the Customer's irregular use of the Services, the Customer undertakes to fully indemnify Cegid, i.e. up to the amount of the sums claimed by any governmental authority, including tax authorities.

FINANCIAL PROVISIONS

ARTICLE 7. PRICES AND INVOICING PROVISIONS

7.1. *Prices*

The prices are shown in the "Ordered Items" and "Order Form" parts or in the online order. All prices are exclusive of GST and QST, and any other taxes, duties or professional services payable by the Customer pursuant to the regulations in force on the issue date of Cegid's invoice, which shall remain the sole responsibility of the Customer. This price does not constitute a fixed price.

7.2. *Invoicing provisions*

The invoicing for the Professional Services shall occur as soon as they are delivered or as provided under the statement of work. As the order is firm and definitive, Cegid reserves the right to invoice any day of Professional Service ordered by the Customer but not delivered by Cegid for reasons for which the Customer is responsible, and this, at the end of a period of twelve (12) months from the order. Moreover, Cegid reserves the right to issue invoices electronically.

7.3. *Price review*

The prices charged by Cegid are subject to change over time. Consequently, the Customer accepts that Professional Services ordered but not yet delivered as of on the date of a price revision by Cegid shall be invoiced on the basis of the revised price. Such a revision may be made twice per calendar year and per item ordered, up to a maximum increase of eight (8) % over the calendar year.

ARTICLE 8. PAYMENT PROVISIONS

8.1. *Payment provisions*

Upon signature of the Contract, the Customer shall pay Cegid the total amount, including taxes, of the Professional Services if this total amount is less than or equal to one thousand five hundred Canadian dollars net of tax (CAD\$1,500 net of tax). If the total amount of the ordered elements is greater than one thousand five hundred Canadian dollars net of tax (CAD\$1,500 net of tax), the Customer shall pay Cegid, upon signature of the

Contract, by cheque or bank transfer, a minimum deposit of thirty (30) % of the total amount of the ordered elements net of tax, with this deposit not being less than one thousand five hundred Canadian dollars net of tax (CAD\$1,500 net of tax). For online orders, no deposit shall be paid by the Customer.

Unless they have been paid by the Customer when ordering, in accordance with the indications provided above, Cegid's invoices shall be paid by the Customer by cheque or bank transfer without discount within thirty (30) days of the invoice issue date. For online orders, Cegid's invoices shall be paid by the Customer in cash without discount by bank card or without discount within thirty (30) days of the invoice date by cheque or bank transfer. As an exception, for online orders, for Customers who are ordering for the first time, Cegid's invoices shall be paid by the Customer upfront by bank card without discount.

8.2. Customer's own use

Should the Customer ask Cegid to respect a specific usage for the payment of invoices issued within the framework of the Contract (specific mention written on invoices, such as a purchase order number transmitted by the Customer, special invoice communication procedure), the Customer is required to inform Cegid of this usage prior to signing the Contract, so that Cegid can confirm its ability to apply it and, where applicable, so that it can be expressly stipulated in the special terms agreed between the Parties, failing which this usage specific to the Customer cannot be applied and the standard invoicing conditions anticipated in the Contract shall apply.

In the event that the purchase order number transmitted by the Customer changes annually, it must be transmitted to Cegid each year, at the latest within thirty (30) days prior to the anniversary date of the Contract, at the following address: Cegid_Business_support@cegid.com.

8.3. Payment default

In the event that the Customer fails to pay the price agreed between the Parties, and without prejudice to any other recourse that Cegid may initiate against the Customer in order to obtain compensation for the harm suffered as a result of this failure, Cegid reserves the right, fifteen (15) days after sending a formal payment demand by registered mail, which remains partially or totally without effect, to immediately suspend the performance of the Professional Services and any service until full payment of the sums due; and/or terminate the current Contract by operation of the law, in accordance with the "Termination for Breach" article, without the need for a further formal notice.

In addition, Cegid shall charge late payment interest in accordance with the applicable legal provisions, without the need for a reminder or prior formal notice. Notwithstanding any provision of the law, such interest shall be calculated, per day of delay, from the first day of delay until the day of full payment by the Customer of all sums due to Cegid, without the need for formal notice. The Customer shall also be liable to pay a fixed indemnity of forty (40) Canadian dollars (CAD\$) for collection costs incurred by Cegid.

In addition, Cegid shall charge a flat-rate indemnity equal to ten (10) % of the sums due, while specifying that this indemnity may not be less than one hundred (100) Canadian dollars (CAD\$). These indemnities will not be applied in cases where the Customer proves that they are the subject of receivership or compulsory liquidation.

Furthermore, and without prejudice to any other recourse that Cegid may initiate against the Customer in this respect, failure by the Customer to pay an invoice upon its due date shall entitle Cegid to demand payment of all other invoices, including those that are not yet due.

Any bank charges incurred as a result of rejection of the Customer's payment shall be borne by the Customer.

8.4. General points

In case of a change of payment method during the performance of the Contract, the Customer shall be charged an administration fee of one hundred (100) Canadian dollars (CAD\$). For each payment by cheque, the Customer shall be charged a handling fee of one hundred (100) Canadian dollars (CAD\$).

Cegid reserves the right to decide the manner in which partial payments made by the Customer shall be deducted from the sums owed to Cegid.

The Customer agrees not to offset any sums owed to it by Cegid under the Contract, or under any other contract that may exist between the Parties, without the prior written consent of Cegid.

The Parties agree that the prices of the Professional Services and any other sums due under or in connection with the Contract shall be established, invoiced and payable in Canadian dollars (CAD\$).

GENERAL PROVISIONS

ARTICLE 9. CUSTOMER DATA AND SECURITY

The provisions relating to the protection and security of Personal Data are described in the "Personal Data Processing" Appendix. It is the Customer's responsibility to take all necessary precautions to guarantee the security, confidentiality and integrity of all Customer Data that it may process directly or indirectly in the context of the use of the Software Packages, Third-Party Software programs, SaaS Service or any other Third-Party Software during the performance of the Professional Services and, notably, to ensure that all necessary measures for the backup and reconstitution of its Customer Data have been taken in good time. In this respect, the Customer is solely responsible for safeguarding the Customer Data that it processes or stores, and acknowledges that it is its responsibility to:

- back up its data at regular intervals during all phases of the project, in line with its business activity,
- regularly check the contents of backups.

Prior to any intervention by Cegid, the Customer undertakes to make a backup of all Customer Data. Similarly, the Customer must take all necessary measures to protect its information system, notably with regard to protection against viruses, worms and other hostile methods of intrusion. Any operations to restore or reconstitute lost or damaged Customer Data, programs or files are not covered by this Contract.

The Customer's Subsidiaries may benefit from the Professional Services provided by Cegid to the Customer under this Contract under the same conditions as the Customer. The Customer undertakes to inform its Subsidiaries wishing to benefit from the Professional Services of the content of this Contract as it applies to them. The Customer shall ensure that the Subsidiaries comply with all of its obligations under the Contract. The Customer guarantees that the Subsidiaries comply with the provisions of the Contract and shall be held liable in case of a breach by any of its Subsidiaries. In case of non-compliance with any of the Contract provisions by one of the Customer's Subsidiaries, Cegid may contact the Customer directly with a view to obtaining redress without the need for prior formal notification of the Subsidiary in question.

If, after the Contract Effective Date, a Subsidiary no longer satisfies the definition of Subsidiary as set forth above, the said company shall immediately and automatically lose its right to benefit from the Professional Services under this Contract.

ARTICLE 10. COLLABORATION

The proper performance of the Contract and the proper performance of the Professional Services require active, ongoing collaboration in good faith between the Parties. Consequently, each of the Parties undertakes to:

- be actively involved in the performance of its obligations;
- refrain from any behaviour likely to affect and/or hinder the performance of the other Party's obligations;
- provide each other with all information and documents required for the performance of the Contract within a sufficient timeframe, consistent with the proper observance of the deadlines agreed between the Parties;
- alert each other as quickly as possible to any difficulties and work together to implement the best possible solution as soon as possible.

The Parties shall meet as often as necessary to ensure the smooth running of the Contract and, notably, to check that the Professional Services are operating correctly.

It is the Customer's responsibility to provide Cegid with all the information concerning the Customer that is necessary for the performance of the anticipated Professional Services and to inform Cegid of any difficulties of which the Customer may be aware or which its knowledge of its field of activity enables it to foresee, as and when the Professional Services are performed.

In addition, the Customer undertakes to maintain sufficiently competent, qualified and trained personnel members throughout the term of performance hereof.

ARTICLE 11. LIABILITY - INSURANCE

11.1. Liability

For the performance of all of its obligations, and taking into account the state of the art used in its profession, Cegid, which undertakes to take all possible care in the performance of its obligations, is subject to a "best efforts" obligation.

Cegid may only be held liable for direct and foreseeable damages resulting from a breach of its contractual obligations, which do not include damages whose occurrence is not exclusively linked to the improper performance or non-performance of this contract. By express agreement between the Parties, the following constitute indirect damage for which Cegid cannot be held liable: operating loss, loss of profit or any other financial loss resulting from the use or inability to use the Software Packages, Third-Party Software or Service in SaaS mode by the Customer or from a failure in the provision of the Professional Services, damage to image, as well as any loss or deterioration of information for which Cegid cannot be held liable. Any damage suffered by a third party is indirect damage and does not give rise to compensation.

In the event that Cegid is held liable as a result of the non-performance or improper performance of the Contract, or for any other reason for which it is responsible, the amount of global and cumulative compensation, all causes combined, principal, interest and costs, to which the Customer may be entitled, shall be limited to the direct and foreseeable prejudice suffered by the Customer, without exceeding an amount equal to the sums paid by the Customer to Cegid, relative to the Professional Services, during the last twelve (12) months preceding the damage, in return for the Professional Service which is the cause of the liability claim against Cegid.

The Parties acknowledge that the Contract price reflects the allocation of risks arising from the Contract, as well as the economic balance intended by the Parties, and that the Contract would not have been concluded on these terms without the limitations of liability defined herein. The Parties expressly agree that the limitations of liability shall continue to apply even in case of termination or

cancellation of the Contract.

11.2. Insurance

Cegid undertakes to maintain professional liability civil insurance covering any damage that may occur in the performance of the Contract.

ARTICLE 12. GUARANTEES PROVIDED BY THE CUSTOMER

The Customer indemnifies Cegid against any third-party action resulting from Cegid's use of any Software Package or Third-Party Software made available by the Customer under the Contract. In this respect, the Customer shall bear all costs, damages and interest which Cegid may be ordered to pay.

ARTICLE 13. TERMINATION FOR BREACH

Either Party may terminate this Contract by operation of the law in case of a duly justified breach by the other Party of one of its essential obligations, such as to render the continuation of this Contract pointless or impossible, without prejudice to any damages and interest. Termination of this Contract shall take effect three (3) months after receipt by the defaulting Party of the registered letter with acknowledgement of receipt stating its breach, unless the latter can justify the appropriate remedies already taken or to be taken to eliminate the breach.

Notwithstanding any contrary provision of law (including article 2129 of the *Civil Code of Quebec*), in case of termination, Cegid shall not be liable to the Customer for any damages and interest.

Notwithstanding any provision of law (including article 2125 of the *Civil Code of Quebec*), the Customer may only terminate the Contract in accordance with the provisions of this Contract.

ARTICLE 14. FORCE MAJEURE

With the exception of the obligation to pay sums of money, neither Party may be held liable for any breach of its contractual obligations if it has been prevented from performing its obligation by an event of force majeure as defined in article 1470 of the *Civil Code of Quebec*. It is expressly agreed between the Parties that the following occurrences constitute force majeure events within the meaning of this clause: a total or partial strike, whether internal or external to Cegid, blockage of means of transport for any reason whatsoever, compulsory liquidation of one of its suppliers or subcontractors, blockage or disruption of means of communication, telecommunications or postal services. In such cases, the Party claiming force majeure shall notify the other Party, by registered letter with acknowledgement of receipt, as soon as possible, of the occurrence of such an event and the necessary extension of the deadlines for performance of its obligations.

If the impediment is temporary, performance of the obligation shall be suspended until the Party claiming force majeure is no longer prevented from performing by the force majeure event. The Party claiming force majeure shall keep the other Party informed and undertakes to do its best to limit the duration of the suspension. Should the suspension continue beyond a period of three (3) months, either Party may terminate the Contract without compensation by notifying the other Party of its decision by registered letter with acknowledgement of receipt.

If the impediment is definitive, the contract is terminated ipso jure and the Parties are released from their obligations under the conditions anticipated in articles 1693 and 1694 of the *Civil Code of Quebec*.

ARTICLE 15. CONFIDENTIALITY

All information, data (notably Customer Data), deliverables and/or know-how, whether or not covered by intellectual property laws, whatever their form and nature (commercial, industrial,

technical, financial, etc.), communicated by one Party (the "Discloser") to the other Party (the "Recipient"), or of which they may become aware during the performance of the Contract, including the terms of this Contract, shall be considered confidential (hereinafter the "Confidential Information").

Confidential Information shall not include information (i) which was in the possession of the Recipient prior to its disclosure by the Discloser without such possession resulting directly or indirectly from the unauthorised third-party disclosure of such information, (ii) which is in the public domain at the date of acceptance of the Contract or which would fall into the public domain after such date without the cause being attributable to the Recipient's breach of its confidentiality obligations under the Contract, (iii) which has been independently developed by the Recipient.

The Recipient undertakes to use the Discloser's Confidential Information only for the performance of this Contract, to protect the Discloser's Confidential Information and not to disclose it to third parties other than its employees, agents, affiliates and subcontractors who need to know it for the performance of this Contract without the prior written authorisation of the other Party. The Parties undertake to implement all necessary measures to ensure that their employees, agents, subsidiaries and subcontractors having access to Confidential Information are informed of the confidential nature of the communicated Confidential Information and respect the obligations arising from this clause.

The Recipient may disclose the Discloser's Confidential Information to a third party when such disclosure is strictly required by law or by a competent judicial or administrative authority or is strictly necessary in order to defend the interests of either Party in a legal action.

Any breach by the Recipient of the commitments set out in this article shall constitute a serious breach of its obligations, shall give rise to liability on its part and shall entitle the Discloser to compensation for the resulting harm.

The Parties undertake to comply with the obligations arising from this article throughout the term of the Contract and for five (5) years following the Contract expiry or termination.

In this respect, upon expiry or termination of this Contract, each Party shall either return to the other Party all documents containing confidential information, or provide the other Party with assurance of the destruction of all confidential information in its possession. Under no circumstances may a copy of documents containing confidential information be kept by a Party without the exceptional written agreement of the other Party.

ARTICLE 16. SUBCONTRACTING

The Customer accepts that Cegid may, freely and without prior formality, subcontract all or part of its obligations hereunder. In case of subcontracting, Cegid shall remain solely liable for compliance with its obligations under the terms of the Contract.

The Parties agree that the provisions concerning subcontracting within the meaning of the Applicable Regulations are described in the "Personal Data Processing " Appendix.

ARTICLE 17. ASSIGNMENT AND TRANSFER

The Contract, as well as the rights or obligations contained therein, may be assigned by the

Customer, in whole or in part, for valuable consideration or free of charge, subject to the prior written consent of Cegid. Cegid may freely and without formalities assign or transfer the Contract and the rights or obligations thereunder. From the date of written notification of the assignment to the Customer, Cegid shall be released from its obligations under the Contract and may not be held jointly and severally liable for the performance of the Contract by the assignee.

ARTICLE 18. NON-SOLICITATION OF PERSONNEL

During the term hereof and for two (2) years following its expiry, the Customer expressly waives the right to hire or have hired, directly or indirectly through an intermediary, any Cegid employee or self-employed person whose services are retained by Cegid and who has participated in the performance of the Contract, regardless of this person's specialization.

Any breach of this obligation shall expose the Customer to immediate payment to Cegid, without prior formal notice being required, by way of liquidated damages, of compensation equal to the gross remuneration of the last eighteen (18) months of the person in question, plus employer's contributions, without prejudice to any other remedy that the Customer may pursue such as to put an end to such default, including recourse to injunction, with such remedies being cumulative and not alternative.

ARTICLE 19. REGULATIONS

19.1. Social regulations

Cegid undertakes to apply all legal and regulatory provisions that are incumbent upon it pursuant to the terms of labour law and social legislation, and notably to provide the Customer, at its request, with any certificates that the latter may require.

If Cegid personnel members are required to work on the Customer's premises in order to perform the Contract, Cegid undertakes to comply with the health and safety regulations in force on the Customer's premises, which shall have been communicated to Cegid by the Customer. In this respect, Cegid undertakes to:

- give all necessary instructions to its personnel members so that they comply with the health and safety regulations in force on the Customer's premises, and which shall have been communicated to Cegid by the Customer;
- implement all necessary steps to ensure, under its own responsibility, the medical supervision of its personnel members.

The Cegid personnel members remain employees of Cegid. They perform their functions under the direction, control and responsibility of Cegid, which is responsible for their administrative, accounting and social management throughout the performance of the Contract.

19.2. Compliance

The Customer declares, in its own name and on behalf of any Subsidiary of the Customer or any person or entity acting on its behalf:

- Applying and complying with regulations in the countries where it operates or does business, in terms of ethics, anti-corruption and money laundering, including (but not limited to) the applicable provisions in North America (FCPA), Great Britain (Bribery Act), Canada (*Criminal Code* and *Corruption of Foreign Public Officials Act*) and France (Sapin II Act);
- Not being on any sanctions list of the United Nations, the European Union, Canada (including its provinces) or the United States;
- Not undertaking any business directly or indirectly in the following countries: North Korea,

Cuba, Iran, Libya, Sudan, Syria.

The Customer undertakes to immediately notify Cegid of any breach of the above provisions. Should the Customer fail to comply with this clause, Cegid reserves the right to terminate the contract by operation of the law, in accordance with the "Termination" article.

19.3. Export

Under the terms of the Contract, the Customer undertakes to comply strictly with all applicable export laws and regulations, notably in France, the United Kingdom, the European Union, Canada and the United States.

ARTICLE 20. MISCELLANEOUS PROVISIONS

20.1. Independence of the parties

Each of the Parties is a legally and financially independent legal entity, acting in its own name and under its own responsibility. The Contract does not constitute an association or a mandate given by one of the Parties to the other or create a subordinate relationship. Each Party is therefore prohibited from entering into any commitment in the name and on behalf of the other Party, which it may in no case substitute.

20.2. Complete Contract

The Parties acknowledge that the Contract and all of its appendices and/or amendments, as well as all other terms and conditions incorporated by reference herein, constitute the entire agreement between them relating to the subject matter of the Contract and supersede all prior oral and/or written undertakings between the Parties relating to the subject matter hereof. The Contract thus takes precedence over any other document, including any of the Customer's General Terms and Conditions of Purchase. Unless otherwise expressly agreed, the terms, conditions and obligations of this document shall prevail over all others.

20.3. Unforeseen circumstances

The Parties have assessed the risks associated with the performance of the Contract, which they accept and assume, and consequently waive any right to renegotiate the terms under any circumstances. It is therefore expressly agreed between the Parties that any recourse based on unforeseeability is excluded.

20.4. Titles

The titles serve only to make the contractual documents easier to read. In the event that the heading of a paragraph or clause in a contractual document disturbs the understanding of the text, only the text of the paragraph or clause in question shall be taken into account, and not its heading.

20.5. Nullity

If one or more non-substantial provisions of the Contract are held to be invalid or declared as such in application of a law, regulation or following a final decision by a competent court, the other provisions retain all of their force and scope.

20.6. No waiver

The fact that one of the Parties does not claim a breach by the other Party of any of its obligations under the Contract shall not be construed as a waiver of the obligation in question for the future.

20.7. Commercial reference

The Customer authorises Cegid to freely quote its name and to use and/or reproduce its logo and/or trademarks as a commercial reference in commercial documents and press announcements in any form and on any medium whatsoever, as well as on documents used and/or produced by Cegid

within the framework of the Contract.

ARTICLE 21. APPLICABLE LAW AND COMPETENT COURTS

THIS CONTRACT IS GOVERNED BY THE LAWS OF THE PROVINCE OF QUEBEC, CANADA WITH RESPECT TO BOTH FORM AND SUBSTANCE.

IN THE EVENT OF LITIGATION, THE PARTIES SHALL BRING THEIR DISPUTE BEFORE THE COMPETENT COURTS OF MONTREAL (PROVINCE OF QUEBEC), TO WHICH THEY GRANT EXCLUSIVE JURISDICTION, NOTWITHSTANDING MULTIPLE DEFENDANTS OR ACTIVATION OF GUARANTEE, EVEN FOR EMERGENCY PROCEEDINGS AND CONSERVATORY PROCEEDINGS, URGENT ORDER OR ON APPEAL.

“PERSONAL DATA PROCESSING” APPENDIX

The provisions of this Appendix apply to the processing of Personal Data carried out in connection with this Contract.

It is understood that this appendix supplements the provisions of the Contract.

1. General principles

1.1. As part of the performance of the Contract:

- the Customer acts as the data controller (hereinafter referred to as the "Personal Data Controller") or, where applicable, as the processor for its customers;
- Cegid acts as a processor solely on behalf of and on the documented and lawful instructions of the Customer.

1.2. The Parties acknowledge that the performance of the purpose of the Contract and, if the Contract relates to a SaaS solution, the use of the Service and its features in accordance with its Documentation, constitute the documented instructions of the Customer.

Any additional instructions from the Customer must be made in writing, specifying the purpose and the operation to be carried out. The implementation of any additional instructions shall be subject to the Customer's acceptance of the corresponding quotation issued by Cegid if they exceed Cegid's contractual obligations as a processor or those imposed by Applicable Regulations.

Cegid undertakes to inform the Customer by any means within five (5) days of Cegid becoming aware of the instruction if, in its opinion, this instruction constitutes a breach of the Applicable Regulations. Cegid reserves the right not to implement instructions that contravene the Applicable Regulations.

1.3. It is understood that the Customer is the only party to have control and knowledge, notably of the origin, of the Personal Data processed during the performance of the Contract. The Customer hereby guarantees compliance with all of the obligations incumbent upon it in its capacity as a Personal Data Controller or, where applicable, processor.

1.4. Unless applicable law requires the retention of such Personal Data, Cegid shall delete the Personal Data and any copies thereof at the end of the Service or professional service under the conditions set forth in the Contract.

1.5. Cegid may transfer Personal Data strictly for the purposes of performing the Contract, subject to informing the Customer in advance as described in article 5 "Subcontracting" of this Appendix. In all cases, Cegid undertakes not to transfer Personal Data outside of the territory covered by the Applicable Regulations without taking the necessary steps to carry out such transfers.

2. Security of Personal Data

2.1. The Customer acknowledges that Cegid implements the appropriate technical and organisational measures in order to guarantee a level of security appropriate to the risks. The means used by Cegid are listed in a dedicated document, the latest version of which is available to the Customer on request. In accordance with Applicable Regulations, the Customer undertakes to implement appropriate technical and organisational measures to guarantee a level of security appropriate to the risks.

2.2. If the Contract relates to an SaaS solution, it is understood that Cegid is responsible for the security of the Service only for those aspects under its control. As such, the Customer remains

responsible for the security and confidentiality of its systems and its policy for accessing the Service. It is responsible for ensuring that the uses and configuration choices of the Service at its disposal meet the requirements of the Applicable Regulations. It is understood that Cegid has no obligation to protect Personal Data that are stored or transferred outside of the Service by the Customer or by Cegid on the Customer's instruction and outside of the strict performance of the Service.

2.3. Cegid ensures that its personnel members authorised to process Personal Data undertake to respect the confidentiality thereof.

3. Cooperation with the Customer

3.1. Cegid undertakes to inform the Customer as soon as possible after receipt of any request, query or complaint sent to it by any natural person concerned by the processing of this person's Personal Data latter carried out within the framework of the Contract.

As the Personal Data Controller, the Customer remains responsible for the response to be given to the natural persons in question and Cegid undertakes not to respond to such requests. However, given the nature of the processing of Personal Data, Cegid undertakes, through appropriate technical and organisational measures and to the fullest extent possible, to assist the Customer in fulfilling its obligation to respond to such queries.

3.2. At the Customer's written request, Cegid shall provide the Customer, at the Customer's expense if such request exceeds Cegid's contractual obligations as a processor or those imposed by Applicable Regulations, with any useful information in its possession in order to help it meet the requirements of Applicable Regulations that are incumbent on the Customer in its capacity as Personal Data Controller concerning impact analyses relating to the protection of Personal Data carried out by and under the sole responsibility of the Customer as well as any prior consultations with applicable regulatory authorities that may result therefrom.

4. Notification of Personal Data breaches

4.1. Cegid shall notify the Customer as soon as possible after becoming aware of any breach or attempted breach of security of Personal Data resulting in the accidental or unlawful loss of confidentiality of Personal Data.

4.2. Cegid shall provide the Customer with the following information as soon as possible after notification of the Personal Data security breach and to the extent possible:

- the nature of the breach;
- the categories and approximate number of persons affected by the breach;
- the categories and approximate number of Personal Data records concerned;
- a description of the likely consequences of the Personal Data breach;
- the date or period when the Personal Data breach occurred or, if this is not known, an approximation of this period;
- a description of the measures taken or proposed to be taken by Cegid in order to remedy the Personal Data breach, including, where appropriate, measures to mitigate any negative consequences.

5. Sub-processing

5.1. The Customer authorises Cegid to use sub-processors to carry out Personal Data processing

activities on behalf of the Customer that are strictly necessary for the performance of the Contract.

5.2. Cegid undertakes to use sub-processors that are able to provide sufficient guarantees that appropriate technical and organisational measures have been implemented in order to meet the requirements of the Applicable Regulations.

5.3. Cegid undertakes to contractually impose on its sub-processors a level of obligation at least as equivalent in terms of Personal Data protection as that set out in this Contract and by the Applicable Regulations. Cegid shall remain liable to the Customer for the performance by the aforementioned sub-processor of its obligations.

5.4. The list of Cegid's sub-processors is provided upon written request by the Customer. Cegid undertakes to inform the Customer of any subsequent addition or replacement of sub-processors as soon as possible.

The Customer may formulate objections in writing within ten (10) Business Days of receipt of the information. The Customer acknowledges and accepts that the absence of any objection within this period is equivalent to its acceptance of the sub-processors.

In case of an objection, Cegid is entitled to respond to the Customer in order to provide information that will remove such objections. If the Customer maintains its objections, the Parties undertake to meet and discuss in good faith the continuation of their relationship.

6. Compliance and audit

Cegid shall make available to the Customer, by e-mail and at the Customer's request, any document necessary to demonstrate compliance with Cegid's obligations as a processor under the Contract. Any other method of transmission of these documents requested by the Customer shall be at the Customer's expense.

The Customer may request additional explanations from Cegid if the provided documents do not enable it to verify compliance with Cegid's obligations as a processor under the Contract. The Customer then submits a written request to Cegid, by registered letter with acknowledgement of receipt, in which it justifies and documents its request for further explanation. Cegid undertakes to reply to the Customer as soon as possible.

If, despite Cegid's response, the Customer questions the veracity or completeness of the conveyed information, the Customer may proceed with an on-site audit subject to compliance with the following conditions:

- (i) the Customer submits a written request for an on-site audit to Cegid, by registered letter with acknowledgement of receipt, justifying and documenting the request;
- (ii) Cegid undertakes to respond to the Customer within thirty (30) days of receipt of the request, specifying the scope and conditions of the on-site audit. The verifications carried out under this audit may take place on Cegid's premises where the IT resources of the infrastructure used to operate the Service and/or professional services as a subcontractor are installed, provided that these verifications do not have the consequence of disrupting the operation of the Service and/or the progress of the professional services. The duration of the audit may not exceed two (2) Business days, which shall be invoiced by Cegid to the Customer in accordance with the rates for professional services in force at the time of the audit. In the event that another audit is scheduled on the date set by the Customer, Cegid may postpone the audit to a later date, without exceeding fifteen (15) Business days from the date initially set.

The parties agree that an audit shall not be carried out in June and December of each year;

(iii) This audit mission may be carried out by the Customer's internal auditors or entrusted to any service provider of the Customer's choice that is not a competitor of Cegid;

(iv) The auditors shall be required to give a formal undertaking not to divulge any information obtained from Cegid, regardless of the method of acquisition. The auditors must sign the confidentiality agreement prior to the audit and notify Cegid accordingly.

As part of the audit, Cegid shall provide access to its premises and, in general, to the documents and persons required such as to enable the auditors to conduct the audit under satisfactory conditions. It is understood that this audit must not have the effect of disrupting the operation of the Service.

The audit report shall be made available to Cegid by the auditors before it is finalized, so that Cegid can formulate all of its observations, and the final report must consider and respond to these observations. The audit report shall then be sent to the Customer and discussed at a meeting between the Parties.

The final audit report shall then be sent to Cegid as soon as possible.

In the event that the final audit report reveals breaches of the commitments made in the performance of the Service, Cegid shall propose a corrective action plan within a maximum of twenty (20) Business Days from the date of the meeting between the Parties.

Unless there is a change of circumstances and an event justifying the implementation of an audit within a shorter timeframe, such as a request from a supervisory authority, audits may only be carried out by the Customer once during the initial period of the Contract, and then once every three (3) years.

7. Description of the processing

The nature of the operations carried out on Personal Data, the purpose(s) of the processing, the processed Personal Data, the categories of data subjects and the duration of the processing are described in a dedicated document available when requested by the Customer or, where applicable, on the online customer portal.

This description corresponds to the standard operation of the Service. It is the responsibility of the Customer, as the Personal Data Controller, to check that this description corresponds to the purposes and processes actually carried out and the Personal Data actually processed.