GENERAL TERMS

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ACCOUNTOR SVERIGE
2022-05-02

1   INTRODUCTION AND APPLICABILITY
1.1   These general terms and conditions for services ("General Terms") constitute an appendix and are also an integral part to the service agreement with appendices (the "Agreement") entered into between the Supplier and the Client, (individually "Party" and jointly "Parties").
1.2   The definitions in the Agreement shall have the same meaning in these General Terms.
1.3   The data processing agreement in Appendix A to these General Terms shall be an integral part of these General Terms.
1.4   If there are contradictions between the Agreement and the appendices, the following shall prevail. The Agreement and thereafter appendices in numerical order.

2   SERVICES
2.1   The Supplier shall perform and deliver the services specified in the Service specification ("the Services").
2.2   The Services shall be provided with the skills and care as follows of generally accepted accounting- and payroll practices.
2.3   The Supplier's working methods follow laws, industry-specific rules, internal policies and guidelines when carrying out the Services and the Supplier cannot follow the Clients policies and guidelines. All work not specified in the Service specification must be agreed separately and according to the current price list.
2.4   Any alterations of the Services shall be approved in writing by both Parties with at least one (1) month prior notice, unless otherwise agreed between the Parties.

3   UNDERTAKINGS BY THE CLIENT
3.1   The Client undertakes to see to that the Services are performed based on sufficient and qualitative documentation and that the business is conducted in accordance with applicable laws and regulations.
3.2   The Client shall without delay provide the Supplier with documentation and information that the Supplier deems necessary in providing the Services. The documentation should be supplied as agreed, however at the latest 15 days after the end of the month the documentation relates to. If documentation and information is not supplied in time this can cause delays and additional costs. The Supplier is not responsible for such delays or additional costs.
3.3   The Services are based on the documentation and information supplied by the Client and the Supplier is not responsible for verifying the supplied documentation or information.
3.4   The Supplier is not to be held responsible for any result of the Services that is based on incorrect or defective documentation or information provided by the Client or a third party assigned by the Client.
3.5   The Client shall continuously during the performance of the Services inform the Supplier of changes that could affect the conditions of the Services.
3.6   The Client shall ensure that personal data is processed in accordance with applicable laws.

4   UNDERTAKINGS BY THE SUPPLIER
4.1   In order to provide the Services under this Agreement, the Supplier shall provide sufficient resources with the competence required, from time to time, to provide the Services. Therefore, the Supplier is responsible for providing their staff with relevant information about the Client and comprehension of the Services.
4.2   The Supplier shall provide the Services with the skill, speed and care that follows of generally accepted accounting principles and what the Client can expect from a well-reputed service supplier. The Services shall be performed rationally, systematically, cost effectively, professionally and in accordance with applicable laws and regulations.
4.3   The Supplier may follow the guidelines and instructions provided by the Client regarding information and IT-security when providing the Services, if possible, given that the Client compensates the Supplier for any additional costs incurred.
4.4   In the event that the Supplier's staff performs services in the Client's facilities, the Supplier undertakes to observe the security and safety instructions provided by the Client, given that the Client compensates the Supplier for any additional costs incurred.
4.5   The Supplier is responsible for providing immediate access to all electronic accounting information, if requested by the Client, an authority or a third party. The Supplier is entitled to compensation for costs incurred, including for time spent to meet the request in accordance with this provision.
4.6   When the Agreement expires, the Supplier may provide current personnel and salary history to the Client in a file at a cost corresponding to a monthly debit of the current contract value at the time (however, a minimum of SEK 5,000). If the Client wishes to receive corresponding material in paper form, this costs SEK 1,000 in basic fee plus hourly charge according to the price list in force at any given time.
4.7   The Supplier shall be responsible for the validity of the company's liability insurance during the term of this Agreement.
4.8   According to lagen (2017:630) om åtgärder mot penningtvätt och finansiering av terrorism ("PTL"), the Supplier has an obligation to identify the Clients representatives and any natural person who, directly or indirectly, owns more than 25 percent of the Client or for other reasons has a controlling influence over the Client ("Beneficial Owner") and obtain and retain relevant documentation about this. The Client shall without delay provide the information that the Supplier requests and inform the Supplier of the changes that occur regarding the Clients representative and Beneficial Owner in relation to the information provided to the Supplier prior to the acceptance of delivering the Services.
4.9   The Supplier shall, in accordance with law, to the extent justified taking into account identified risks of money laundering and terrorist financing, check and document that the transactions carried out correspond to the Supplier's knowledge of the Client, its

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business and risk profile and, if necessary, where its financial resources come from. In case of suspicion of money laundering or terrorist financing, the Supplier is obliged to report the suspicions to the authorities.

5 SOFTWARE, SUPPORT AND MAINTENANCE

5.1 The Supplier may for certain services grant to the Client a right to use software provided by a third-party software provider ("the Software") on terms set out below.

5.2 Subject to the payment of any required fees and subject to the Client's compliance with, from time to time, applicable terms including any terms of use, the Supplier grants to the Client a time-limited, non-exclusive, non-transferable right to use the Software.

5.3 Immediately upon the termination of the Agreement (regardless of reason therefore) the Client shall cease the use the Software.

5.4 The Supplier shall monitor the providing of the Software and manage the risks associated therewith in an appropriate manner.

5.5 The Supplier provides support and maintenance to the Client regarding the Software in accordance with the Agreement.

5.6 The Supplier is not responsible for interruptions or errors in the Software, or other deficiencies caused by somebody or something outside the Supplier's control, such as:

a) error or deficiency in the Client's technical equipment or software;

b) error or deficiency in third party software which the software supplier or the Supplier, despite its reasonable and professional efforts to remedy or circumvent, cannot remedy;

c) virus or other attack on security, despite the reasonable and professional security measures taken by the Supplier.

5.7 The Client is aware that the providing of the Software may be interrupted to a reasonable extent due to service and maintenance.

6 FEES AND PAYMENT TERMS

6.1 The Supplier's fee shall be determined by the range and type of Services delivered in each assignment, as agreed in the Agreement.

6.2 Work can be performed on an ongoing basis based on time spent or at fixed prices and is stated in the Supplier's price list.

6.3 The hour referred to in the hourly rates price list shall denote a standardized hour determined on the basis of a working standard whereby the Client's hourly rate for work remains independent of variations in staff or working methods.

6.4 All prices are stated excluding value added tax and any other applicable contingent taxes or fees.

6.5 Payment terms to the Supplier are 15 days from the date of invoice. After the due date, default interest shall be charged in accordance with the Swedish Interest Act (1975:635) (Sw. Räntelagen) in addition to any statutory reminder fee.

6.6 If a fixed starting fee has been agreed in the Agreement, 50 % of the fees will be invoiced upon signing of the Service Agreement and the remaining part upon launch.

6.7 Should the Client not observe the applicable terms of payment, or if there are other grounds to assume that the Client will not fulfil their obligations towards the Supplier, the Supplier reserves the right to request payment in advance for its services, and/or suspend its performances under the Agreement until outstanding fees are duly paid. The Supplier may also request advance payment from the Client if otherwise justified due to the circumstances.

6.8 If the Supplier needs to travel, in order to perform the Services, the Client shall bear the costs of travel, accommodation and allowances, calculated in accordance with applicable government norms. Regular hourly rates are charged for travel time. If an agreement has been reached on a fixed price, the Supplier is also entitled to compensation for expenses and costs, such as application and registration fees, secretarial services, photocopying, transcripts, fax, courier, postage, etc.

6.9 All fees are applicable until further notice, with the following adjustment terms: Taxes and charges that change due to amended laws or regulations entitles the Supplier to adjust applicable fees with immediate effect. The Supplier shall also, on an ongoing basis, be entitled to full compensation for subcontractor price changes and/or for other factors affecting costs. Any changes in fees are notified in writing by the Supplier one month prior to the change entering into force.

6.10 The Supplier may change its pricing model provided that the Client's agreed price does not change significantly in terms of the average price the Client pays for the Services over a 12-month period. Any change of this kind is notified in writing by the Supplier one month prior to the change entering into force.

6.11 The Supplier shall have the right to change the Service pricing to correspond to the actual content and volume of the Services in the event that the actual content or volume have been in excess of that agreed for a period of at least three (3) months. In this event, the Service Provider shall notify the Client in writing one month prior to the change entering into force.

6.12 Increased work effort as a result of the Client breached in its commitments, for example by providing incomplete information alternatively incomplete material or provided the information or material too late, is not included in the estimated fee.

6.13 The Supplier has the right to charge any fees according to the current price list for at any time its resources are reserved to provide the services to the Client on the basis of a special agreement or order concluded with the Client, even if the Client does not use the specially reserved resources due to delay with delivery of its materials or other circumstances beyond the Supplier's control.

6.14 Fees and any other direct expenses must also be paid during the notice period, even if no services have been ordered during the said period. In such cases, the minimum fee shall be in accordance with the expected charge based on the business volume of the last three months, unless otherwise agreed.

7 CONFIDENTIALITY

7.1 Neither party shall be permitted to disclose to a third party, information about the other Party's business activities or operating conditions, or information concerning Party's clients or its clients' clients. This confidentiality undertaking shall continue to apply after the collaboration has terminated. Furthermore, the Parties agree that the content of this Agreement, unless otherwise agreed, shall not be disclosed to third parties. These confidentiality undertakings apply unless otherwise required by mandatory law.

7.2 Both Parties are entitled to disclose to external parties that they are collaborating.

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8   TERMINATION
8.1 Each Party is entitled to terminate the Agreement in writing with immediate effect if:
a) the other Party commits a material breach of its undertakings according to the Agreement and doesn't rectify the breach within a reasonable time after written notification of the breach;
b) the other Party's payment is more than 30 days late (after the due date); or
c) the other Party enters into bankruptcy, initiates composition proceeding or can otherwise be assumed to have become insolvent.
8.2 The Supplier is entitled to terminate the Agreement in writing with immediate effect if:
a) the Client doesn't present correct and complete information to the Supplier in accordance with the Swedish Money Laundering and Terrorist Financing (Prevention) Act (Sw. lag (2009:62) om åtgärder mot penningtvätt och finansiering av terrorism) or the Supplier suspects that the Client is acting or has acted in breach of the same Act;
b) the Supplier has reason to suspect the Client is carrying out its business in in violation with law or what is otherwise customary in the branch of industry;
c) the fulfilment of the Services according to the assessment of the Supplier would be in breach of generally accepted accounting principles or similar; or
d) the Client treats the Supplier's staff in an unethical or offensive manner.
8.3 In the event that the Agreement is terminated, the Client shall pay any fees, expenses and any other costs to which the Supplier is entitled under the Agreement.
8.4 During the term of the agreement, the Client in entitled to request in writing that the Supplier immediately stop all or parts of the Services. Any such request will require the Client to pay the Supplier a cancellation fee of 50% of the fees for the remaining term. The fees for the remaining terms shall be calculated based on the business volume of the last three months.
8.5 If the Client requests the Supplier's services after the Agreement has been terminated, the Supplier shall provide services subject to availability and applying the prevailing price list.
8.6 The Supplier is under no obligation against the Client to retain current staff and payroll records after the Agreement has terminated. It is the Clients obligation to preserve its accounting material in accordance with Bokföringslag (1999:1078).
8.7 At the end of a financial year or in the event that the Agreement is terminated - except in the event of a breach of agreement - all physical external material will be returned to the Client, after which the Client is responsible for storage.
8.8 "Sanctions" means any sanctions laws, regulations, or orders adopted by the United Nations, the European Union, Sweden, or the United States which prohibit or restrict conducting transactions with specific persons or entities.
8.9 The Client warrants that the Client, its direct and indirect shareholders or partners, and its directors and executive officers are not subject to any Sanctions. The Client undertakes to notify the Supplier without delay of any change in circumstances that would render this warranty no longer accurate.
8.10 Regardless of the agreed limitations of liability, the Client shall indemnify and hold harmless the Supplier Group companies for any costs, damages, and penalties and that may arise as a result of any inaccuracy on the warranty above or Client's failure to notify the Supplier as undertaken here.
8.11 The Supplier may terminate this Agreement or restrict the performance of its obligations under this Agreement should any Sanctions reasonably justify such termination or restriction. The Supplier shall not be liable for any damages caused by such termination or limitation.

9   LIABILITY
9.1 The Supplier is liable, subject to the limitations set out below or elsewhere herein, for damages in the performance of the Services due to the negligence of the Supplier.
9.2 The Supplier provides the Services to the Client and is not liable to any third party relying on the results of the Services. If a third party makes a claim against one of the Parties based on the Services, the other Party shall be notified of this without delay. If the Supplier is imposed to compensate third party damages due to any result of the Services, the Client shall indemnify and hold the Supplier harmless, provided that losses were not caused intentionally or due to gross negligence by the Supplier.
9.3 The liability of the Supplier is limited to direct damages. The Supplier shall in no case be liable for decreases in production, loss of profits or any other indirect or consequential damage.
9.4 The Supplier shall not be liable for faults, deficiencies and/or delays caused by technical equipment and/or software of the Client or third party, faults caused by Client's own alterations or interference in the Software not approved by the Supplier or caused by negligence of the Client.
9.5 The Supplier shall not be liable for faults in the Services caused by incorrect, or incomplete, documentation or information, provided by the Client or by a third party appointed by the Client.
9.6 During the execution of the Services and at the request of the Client, the Supplier may orally (during telephone conversations or meetings) and more informally provide answers to direct questions or otherwise provide comments. As this may involve a brief comment on a complicated problem where the Supplier does not have access to complete and correct information, the Supplier will not be liable until the answer or comment has been confirmed in writing.
9.7 Draft documents provided by the Supplier to the Client do not constitute the Supplier's final position. The Supplier is not liable for any damages that may arise due to the Client's reliance on a draft in any respect.
9.8 The Supplier cannot be held liable for any damage caused to the Client, directly or indirectly, as a result of the Supplier fulfilling its statutory obligation under PTL.
9.9 An individual consultant cannot be held liable for damage that must always be claimed against the Supplier.
9.10 The Supplier shall not be liable for the consequences of amendments to laws or regulations which come into force after the Services have been provided.
9.11 The Supplier's liability, exclusive of the Software, per single event leading to damage shall be limited to i) the sum of the invoiced fees for the Services during the last six-months period or ii) SEK 400 000, whichever is the less. The Supplier's maximum liability

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for all single events leading to damages per calendar year, exclusive of the Software, shall be limited to i) the sum of the invoiced fees for the Services during the last 12-month period or ii) SEK 800 000, whichever is the less. However, these limitations shall not apply in the event it is shown that the damage was caused intentionally or due to gross negligence by the Supplier.

9.12 The Supplier's liability with respect to the Software per calendar year shall be limited to fifteen (15) per cent of the amount corresponding to the invoiced fees for the Software during the last 12-month period to which the liability refers. However, this limitation shall not apply in the event it is shown that the damage was caused intentionally or due to gross negligence by the Supplier.

9.13 If one of the Parties is prevented from or delayed in performing their obligations under the Agreement, or doing so is made unreasonably difficult for reasons out of the affected Party's control, such as strike, lockout or another type of industrial action, fire or another type of accident, damage caused by thunderstorms or another natural disaster, or a breakdown in communications or a power cut, this Party shall be released from its obligation to perform under the Agreement and from any related sanctions for as long as said circumstances prevail. Force majeure also includes any mistakes or delays caused by official authorities or banks, errors in hardware, software, communications or data transmission lines, loss of or a breakdown in data communications or connectivity, or any other action by a network operator, provided that the circumstance is outside of the affected Party's control. The other Party must be notified if a force majeure circumstance occurs as well as when it ends.

9.14 The Client shall, without delay, notify the Supplier in writing of any defects in the Services that the Client discovers or should have discovered. The notification shall contain clear information about the nature and extent of the defect. Following a complaint, the Supplier shall be given the opportunity to rectify the defect within a reasonable time before the Client may request compensation. In order for the Client to be entitled to compensation, the claim must be preceded by a complaint and, if possible, a redress process as set out above and the Client must also, in order to not lose its right to compensation, notify the Supplier about its compensation claim no later than three (3) months after the Client became or should have become aware of the grounds for the compensation claim. If the Client has not notified the Supplier of the defect within two years after the delivery of the Service subject to the defect, the Client have forfeited its right to invoke the defect, unless it is shown that the defect was caused intentionally or due to gross negligence by the Supplier.

9.15 The Supplier uses e-mail to communicate with its clients, to the extent permitted by applicable data protection legislations. The Supplier uses software that is of industry standard and assumes no responsibility for the risks posed by communicating via e-mail and the Internet.

10 NON-SOLICITATION

10.1 During the term of the Agreement and six (6) months thereafter, neither Party may, whether directly or indirectly through another party, employ or seek to employ an employee of the other Party being involved in the collaboration. This does not apply if the employment of the employee was terminated by the employer. If a Party commits a breach of this non-solicitation obligation, the breaching Party shall pay the non-breaching Party six (6) months of the employee's gross salary as compensation.

11 ELECTRONIC COMMUNICATION AND THE SUPPLIER'S ACCESS TO THE CLIENT'S IT SYSTEM

11.1 Each Party is responsible for its own IT-security and shall maintain and update its own anti-virus software, firewalls and other systems in order to protect its data. The Client shall accept the communication solutions and security levels affecting the information technology used by the Supplier. If the Supplier is going to have access to the Client's IT-systems, the Client must ensure that the necessary authorisations are in place for the Supplier to use the Client's software. All costs associated with the Supplier's access to the Client's system shall be borne by the Client.

12 ELECTRONIC STORAGE OF ACCOUNTING DATA IN ANOTHER EU COUNTRY

12.1 According to Bokföringslag (1999:1078), the Client is obliged to inform the competent authority if electronic accounting data is stored in another EU country. Upon request, the Supplier notifies the Clients where accounting data is stored. The Client will be notified if the storage location changes.

13 INTELLECTUAL PROPERTY RIGHTS

13.1 Any Party supplying materials to the other Party is responsible for ensuring that said materials do not infringe any third-party rights and, where applicable, that relevant permission has been obtained from the right holder.

13.2 All intellectual property rights, including any material, information or similar provided or produced by the Supplier in providing the Services, are the Supplier's (or the Supplier's licensor's) property and shall remain the Supplier's (or the Supplier's licensor's) property. This provision shall apply without restricting the Client's rights to the accounting data and equivalent as provided by the Client. The Client shall be entitled to receive a copy of such data, on a data carrier, against payment. The Client shall be responsible for the costs incurred from obtaining this information. The Supplier shall be entitled to keep a copy of the information created after the termination of the Agreement. Upon the termination of the Services, Supplier has no obligation to provide to the Client, or other service provider, any of the Supplier's material, information, data, databases or the similar.

14 AMENDMENTS AND ADDITIONS

14.1 Any amendments and additions to the Agreement must be made in writing. The Supplier is, however, entitled to prescribe changes to these General Terms. Except for price adjustments, in accordance with Section 6.9 above, the Client must be informed in writing of these changes no later than 30 (thirty) days before the change is due to take effect. The Client is entitled to cancel the Agreement in writing, pursuant to the previously agreed notice period, within 14 (fourteen) days of such notice. No changes will take effect during the notice period.

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15   DISPUTES

15.1 The Agreement is governed by Swedish law.

15.2 Should disputes arise from this Agreement, the Parties should aim to resolve these through negotiation. If the dispute cannot be resolved in negotiations, the dispute should be referred to an ordinary court of law, with Stockholm District Court as the first instance, if the claim is worth less than SEK 200,000; if the claim is for a larger amount, the dispute shall be settled by arbitration administered by the Arbitration Institute of the Stockholm Chamber of Commerce (SCC). The Rules for Expedited Arbitrations shall be applied unless SCC, taking into consideration the complexity of the case, the disputed amount and other circumstances, uses its own discretion to determine that SCC's arbitration rules shall apply. In the latter case, SCC must also decide whether the arbitration board is to consist of one or three arbitrators. Arbitration proceedings shall take place in Stockholm and be conducted in Swedish. The confidentiality undertaking in the Agreement shall also include negotiations, arbitration or mediation under the Agreement, as well as all documents, decisions and judgments made or notified in response thereto.

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APPENDIX A

DATA PROCESSING AGREEMENT

1. BACKGROUND

Client serves as a data controller referred to in the applicable data protection laws ("Data Controller", "Controller" or "Client") as regards personal data that relate to its customers, employees or other individuals processed within the service by Supplier ("Client Personal Data"). In its respective role Data Controller is responsible for Client Personal Data and lawfulness of the processing thereof in accordance with the applicable data protection laws. Data Controller shall perform all necessary activities and secure and maintain all rights, consents and authorizations necessary for Supplier ("Data Processor", "Processor" or "Supplier") to provide the service under this DPA without violating laws or rights of any third party. Client Personal Data and details of the processing as well as other relevant facts thereto are specified in Appendix B.

2. DATA PROCESSOR'S OBLIGATIONS

Data Processor guarantees that it will process Client Personal Data on behalf of Data Controller in accordance with the applicable data protection laws and as is necessary for Data Processor to provide the service and to perform the DPA. Client Personal Data will be processed in accordance with Data Controller's instructions, which Controller confirms are exhaustively set out herein at the time signing the DPA. If Data Controller will further instruct Data Processor on the processing of Client Personal Data, Data Processor is entitled to charge any additional costs occurred and necessary work performed to be able to follow given instructions. If not capable to comply with the given instructions Data Processor will immediately inform Data Controller and the parties will work together to resolve the matter in an appropriate manner. If the matter is not resolved in one (1) month time thereafter either party is entitled to give a notice of termination with two (2) months' notice period

Without prejudice to the above Supplier is entitled to use any information generated in connection with the provided service and the processing of Customer Personal Data under the DPA to develop, analyze and assess its services and operations as well as and for statistical purposes, provided that no individual natural person can be identified in the result. Customer may further grant wider right to process Customer Personal Data to Supplier in writing. The parties acknowledge that the processing referred herein generates some obligations both for Customer and Supplier e.g. that individuals to whom Customer Personal Data relate are to be informed on such processing.

Data Processor shall keep Client Personal Data confidential and ensure that persons authorized to process Client Personal Data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality.

Appropriate technical and organizational measures are implemented in order to protect confidentiality, integrity and availability of Client Personal Data. Such measures are described generally in Appendix 1. Without prejudice to the above Processor may modify its security measures from time to time provided that such modification does not decrease the overall security.

In the event of a breach of Client Personal Data Processor will notify Data Controller without undue delay, and where feasible, not later than 48 hours after having become aware of it. Data Processor shall provide Data Controller available information and documentation that is necessary for the fulfillment of Data Controller's notification obligation. Data Processor will use its best effort to repair and mitigate the effects of the breach.

At request and with terms commercially acceptable Data Processor shall assist Data Controller for the fulfillment of data subject's rights and with obligations set for a data controller in the applicable data protection laws. Data subject's rights are implemented in the service as defined in Appendix B.

At request Data Processor will provide necessary information and documentation for the demonstration of compliance with the applicable data protection laws. Data Processor has the right to invoice the Data Controller for this assistance.

When processing of Client Personal Data is no longer required, Data Processor shall return the Client Personal Data to Data Controller. At the choice of Data Controller Processor shall destroy the Client Personal Data and certify to Data Controller that it has done so. This regulation only applies provided that Data Processor does not have a legal obligation or basis to retain the Personal Data.

3. SUB-PROCESSING

Processing activities may be subcontracted in whole or in part to a data sub-processor.
The Client agrees that the Supplier's subsidiaries may process the Client's Personal Data in accordance with the obligations that follow from this DPA for the provision of services, and that the Supplier's and the Supplier's subsidiaries may engage sub-processors in connection with the provision of the services. The Supplier or the Supplier's subsidiaries have entered into a written agreement with each sub-processor that contains obligations that are no less protective than those in this DPA with respect to the

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protection of the Client's Personal Data to the extent applicable to the nature of the processing performed by such sub-processor. The Supplier shall remain fully liable to the Data Controller for the processing of such a sub-processor who does not fulfill his obligations regarding data protection. Current sub-processors and country where they are located are listed on the Supplier's website under https://www.accountor.com/sv/underbitraden. The Supplier has the right to use the sub-processors listed therein when processing the Client's Personal Data. The sub-processor list can be updated from time to time. The Client can subscribe to notifications of new sub-processors for each applicable service by contacting the Supplier at gdpr@accountor.se. If the Client subscribes, the Supplier shall notify the Client before the sub-processor processes the Client's personal data in connection with the provision of applicable services. Otherwise, the information about new sub-processors is communicated by updating the sub-processor list on the Supplier's website.

Data Controller may object intended changes in writing within 2 weeks with reasons relevant for data protection. In such case, Data Processor shall continue the processing on the terms agreed until the earliest of the following event (i) the parties have agreed that the processing will be terminated and Client Personal Data returned to Data Controller or to a new service provider, or (ii) the parties have agreed on how the continued processing will be carried out, including relevant costs.

4. TRANSFER OF DATA TO A THIRD COUNTRY

To provide the services under the DPA Data Controller accepts that Processor may have Client Personal Data processed and accessible by its sub-processors outside Data Controller's country of domicile. If Client Personal Data is transferred outside EU Member State or EEA Country Data Processor shall inform Data Controller of such transfer in advance and implement appropriate safeguards to ensure the rights and freedoms of data subject as required by the applicable data protection laws by, for example, ensuring that the EU's standard contract clauses are in place.

If the Processor is not a direct party to the transfer, the Processor is not responsible for assessing the adequacy of the protection measures (ie carrying out an impact assessment of the transfer) but shall assist the Data Controller, at the request of the Data Controller, to fulfill the Data Controller's obligations regarding the transfer. Such assistance may, for example, consist of the provision of information made available to the Processor by parties who de facto transfer Client Personal Data.

The Supplier may use the sub-processors listed under https://www.accountor.com/sv/underbitraden.

5. AUDITS

Data Controller and supervisory authority shall have the right to review the Supplier to ensure that Supplier complies with the obligations defined herein in accordance with applicable data protection legislation regarding the processing of the Client's Personal Data. Such review can be performed by Data Controller once a year. An external auditor may be appointed to perform the audit, subject to confidentiality requirements that are reasonably acceptable to the Supplier. Data Controller must notify the Processor with at least 30 days' notice before a review is carried out. The parties shall in advance agree on the time, scope, duration and other details relating to such review. The review shall be performed in such a way that it does not interfere with the Supplier's operations or that the Supplier's obligations to third parties (including but not limited to the Supplier's customers, partners and suppliers) are not in any way jeopardized.

Data Controller shall compensate any costs for the Supplier that have arisen due to an audit initiated by Data Controller in accordance with the DPA, unless the audit reveals significant non-compliance with applicable data protection legislation.

6. OTHER TERMS

Without prejudice to the above, it is explicitly stated that in connection with the service provision under the agreement concluded between the parties Supplier is processing some personal data that relate to Client's employees, decision-makers or other individuals (e.g. Client's technical or administrative contact persons) for service provision, troubleshooting, customer management, customer care, invoicing, communication, marketing, service development and other corresponding purposes ("Supplier Personal Data"). As regards Supplier Personal Data Supplier serves as a data controller referred in the applicable data protection laws and is responsible for the lawfulness of processing. Unless otherwise agreed in writing Client may not give instructions as regards Supplier Personal Data or the processing thereof. Information on the processing of Supplier Personal Data is provided on www.accountor.se.

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APPENDIX B

CLIENT PERSONAL DATA

DETAILS OF PROCESSING

Payroll

Payroll services and connected advisory

Data subjects	*Employees and compensation receivers of Data Controller. Partners and sub-contractors of Data Controller.*
Description of Personal Data	*Information on Data Controller's employees and compensation receivers:* - *Basic information for payroll management* - *Necessary sensitive personal data* - *Information about employment based on information from Data Controller* - *Payment information* - *Email and other contact information as well as approval rights when using our systems* *Information on contact persons of partners and sub-contractors to Data Controller:* - *Basic information for providing the services* - *Invoicing information*
Implemented data subject's rights	- *Right to data portability – at the request of the Data Controller* - *Right to access – at the request of the Data Controller* - *Right to rectification – at the request of the Data Controller* - *Right to erasure ("to be forgotten")– at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data* - *Right to restriction of data processing – at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data* *No decisions are based solely on automated processing in the service.*

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Technical and organizational security measures implemented	*Policies and working instructions are approved and implemented. Information assets are managed and cataloged. Access rights are restricted to employees on need-to-know basis and adjusted upon change or removed upon termination. Changes to information systems are controlled and appropriate fall-back procedures secured. Information systems have secure baseline configurations and adhere to privacy and security by design and default. Malware are detected and prevented by SIEM security system.* *Vulnerabilities are monitored and actions taken where necessary. Incidents are managed, reported and responded in due care.* *Backups are monitored for completeness daily and disaster recovery plan exist. Data validation takes place on a regular basis.* *All controls are monitored and verified for assurance purposes and will be continuously improved on regular basis.*
Approved sub-processors	*For current sub-processor list see:* *https://www.accountor.com/sv/underbitraden* *Other Client specific sub-processors are informed by request.* *The Supplier can update the list of sub-processors, subject for the procedure set out under clause 3 in this DPA.*

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Accounting & Advisory

Accounting services and connected advisory

Data subjects	*Data Controller's employees, clients, suppliers, sub-contractors and partners.*
Description of Personal Data	*Information on Data Controller's employees:* - *Basic information* - *Payment information* *Information on contact persons of customers of Data Controller:* - *Basic information* - *Invoicing information* *Information on contact persons of suppliers, sub-contractors and partners of Data Controller:* - *Basic information* - *Invoicing and payment information*
Implemented data subject's rights	- *Right to data portability – at the request of the Data Controller* - *Right to access – at the request of the Data Controller* - *Right to rectification – at the request of the Data Controller* - *Right to erasure ("to be forgotten")– at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data* - *Right to restriction of data processing – at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data* *No decisions are based solely on automated processing in the service.*
Technical and organizational security measures implemented	*Policies and working instructions are approved and implemented. Information assets are managed and cataloged. Access rights are restricted to employees on need to know basis and adjusted upon change or removed upon termination. Changes to information systems are controlled and appropriate fall-back procedures secured. Information systems have secure baseline configurations and adhere to privacy and security by design and default. Malware are detected and prevented by SIEM security system.* *Vulnerabilities are monitored and actions taken where necessary. Incidents are managed, reported and responded in due care.* *Backups are monitored for completeness daily and disaster recovery plan exist. Data validation takes place on a regular basis.* *All controls are monitored and verified for assurance purposes and will be continuously improved on regular basis.*

GENERAL TERMS

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Approved sub-processors	For current sub-processor list see: *https://www.accountor.com/sv/underbitraden* *Other Client specific sub-processors are informed by request.* *The Supplier can update the list of sub-processors, subject for the procedure set out under clause 3 in this DPA.*

GENERAL TERMS

Accounts payable services

Data subjects	*Data Controller's suppliers, sub-contractors and partners.*
Description of Personal Data	*The following information on contact persons of suppliers, sub- contractors and partners of Data Controller:* - *Basic information* - *Invoicing information*
Implemented data subject's rights	- *Right to data portability – at the request of the Data Controller* - *Right to access – at the request of the Data Controller* - *Right to rectification – at the request of the Data Controller* - *Right to erasure ("to be forgotten")– at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data* - *Right to restriction of data processing – at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data* *No decisions are based solely on automated processing in the service.*
Technical and organizational security measures implemented	*Policies and working instructions are approved and implemented. Information assets are managed and cataloged. Access rights are restricted to employees on need to know basis and adjusted upon change or removed upon termination. Changes to information systems are controlled and appropriate fall-back procedures secured. Information systems have secure baseline configurations and adhere to privacy and security by design and default. Malware are detected and prevented by SIEM security system.* *Vulnerabilities are monitored and actions taken where necessary. Incidents are managed, reported and responded in due care.* *Backups are monitored for completeness daily and disaster recovery plan exist. Data validation takes place on a regular basis.* *All controls are monitored and verified for assurance purposes and will be continuously improved on regular basis.*
Approved sub-processors	*For current sub-processor list see:* *https://www.accountor.com/sv/underbitraden* *Other Client specific sub-processors are informed by request.* *The Supplier can update the list of sub-processors, subject for the procedure set out under clause 3 in this DPA.*

GENERAL TERMS

HR Services

Recruitment/ outsourcing of employees/ HR consultation

Data subjects	Data Controller's employees, board members, management and sub-contractors.
Description of Personal Data	Information on Data Controller's employees board members, management, and contact persons of sub-contractors: - Basic personal information - Invoicing information
Implemented data subject's rights	- Right to data portability – at the request of the Data Controller - Right to access – at the request of the Data Controller - Right to rectification – at the request of the Data Controller - Right to erasure ("to be forgotten")– at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data - Right to restriction of data processing – at the request of the Data Controller, unless law or agreement otherwise gives right or obliges Data Processor to retain data No decisions are based solely on automated processing in the service.
Technical and organizational security measures implemented	Policies and working instructions are approved and implemented. Information assets are managed and cataloged. Access rights are restricted to employees on need to know basis and adjusted upon change or removed upon termination. Changes to information systems are controlled and appropriate fall-back procedures secured. Information systems have secure baseline configurations and adhere to privacy and security by design and default. Malware are detected and prevented by SIEM security system. Vulnerabilities are monitored and actions taken where necessary. Incidents are managed, reported and responded in due care. Backups are monitored for completeness daily and disaster recovery plan exist. Data validation takes place on a regular basis. All controls are monitored and verified for assurance purposes and will be continuously improved on regular basis.
Approved sub-processors	For current sub-processor list see: https://www.accountor.com/sv/underbitraden Other Client specific sub-processors are informed by request. The Supplier can update the list of sub-processors, subject for the procedure set out under clause 3 in this DPA.