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TERMS OF SERVICE

Version 2.0

Effective Date: 2 July 2026

This Terms of Service ("**Agreement**") sets out the general terms and conditions governing the professional relationship between **Comply Global Technologies Inc.**, acting through its business divisions and brands, including but not limited to **Davao Accountants**, and any other brand identified in an applicable Service Agreement (collectively referred to as the "**Service Provider**"), and the client identified in an accepted Service Agreement (the "**Client**").

This Agreement establishes the general contractual framework applicable to all professional services provided by the Service Provider unless expressly varied in writing.

The commercial terms of each engagement, including the services to be provided, applicable fees, billing arrangements, and any special conditions, shall be specified in the corresponding Sales Quote. Each accepted Sales Quote forms an integral part of this Agreement.

By accepting a Sales Quote electronically, signing a Sales Quote, instructing the Service Provider to commence work, making payment towards a Sales Quote, or otherwise accepting the Services, the Client agrees to be legally bound by this Agreement together with the applicable Sales Quote and Service Schedule.

1. Definitions

Unless the context otherwise requires, the following terms shall have the meanings set out below.

1.1 Agreement

Means this Master Client Agreement together with:

(a) every accepted Sales Quote;

(b) the applicable Service Schedule;

(c) any approved Change Order;

(d) any written amendments agreed by both parties.

Collectively, these documents constitute the entire agreement between the parties.

1.2 Business Day

Means any day, excluding Saturdays, Sundays and public holidays in the Philippines, during which government agencies and commercial banks are generally open for business.

1.3 Change Order

Means a written amendment, whether in electronic or physical form, describing additional services, revised scope, additional fees or modifications to an existing engagement.

1.4 Client

Means the individual, corporation, partnership, branch office, representative office, non-profit organization, government entity or other legal person identified in the applicable Sales Quote.

1.5 Client Representative

Means any director, officer, owner, shareholder, partner, employee, authorized representative, consultant or other individual whom the Client authorizes to communicate instructions or approvals on its behalf.

The Service Provider may rely upon instructions given by any Client Representative until notified otherwise in writing.

1.6 Confidential Information

Means all non-public information disclosed by either party including but not limited to:

- financial information;

- tax records;
- payroll records;
- legal documents;
- contracts;
- corporate records;
- trade secrets;
- customer information;
- pricing;
- business plans;
- software credentials;
- source documents;
- working papers;
- government correspondence;
- passwords;
- reports; and
- any other information reasonably considered confidential.

1.7 Deliverables

Means any reports, registrations, tax returns, financial statements, payroll reports, corporate documents, legal documents, compliance filings, advisory memoranda or other work products specifically identified in the Sales Quote.

1.8 Electronic Acceptance

Means acceptance through any electronic method including:

- Juan.ac

- PandaDoc
- email confirmation
- electronic signature
- online acceptance button
- payment of an invoice
- written confirmation through messaging platforms
- any other electronic means demonstrating acceptance.

1.9 Engagement

Means the professional relationship arising from an accepted Sales Quote.

1.10 Government Authority

Means any Philippine or foreign governmental, regulatory or quasi-government agency including, where applicable:

- Securities and Exchange Commission (SEC);

- Bureau of Internal Revenue (BIR);
- Department of Trade and Industry (DTI);
- local government units (LGUs);
- Social Security System (SSS);
- PhilHealth;
- Pag-IBIG Fund;
- Philippine Statistics Authority (PSA);
- Anti-Money Laundering Council (AMLC);
- Bureau of Immigration;
- Department of Labor and Employment (DOLE);
- Bangko Sentral ng Pilipinas (BSP);

or any successor agency.

1.11 Government Fees

Means statutory filing fees, registration fees, taxes, documentary stamp taxes, certification fees, permit fees and similar charges payable to Government Authorities.

Unless expressly stated otherwise, Government Fees are not included in the Service Fees.

1.12 Professional Services

Means the accounting, taxation, bookkeeping, payroll, corporate secretarial, company formation, regulatory compliance, Employer of Record, Contractor of Record, audit support, advisory, consulting and other professional services described in the Sales Quote.

1.13 Sales Quote

Means the quotation issued by the Service Provider describing the commercial terms of an Engagement including:

- scope;
- fees;
- payment schedule;
- billing frequency;
- commencement date;
- applicable Service Schedule;
- special commercial terms.

1.14 Service Fees

Means the professional fees payable by the Client under the applicable Sales Quote.

1.15 Service Schedule

Means the schedule attached to this Agreement that contains service-specific terms applicable to a particular category of Professional Services.

1.16 Third Party

Means any person or organization other than the Client or the Service Provider, including Government Authorities, banks, payment processors, software providers, courier companies, professional advisers, and subcontractors engaged in connection with the Services.

2. Acceptance of Agreement

2.1 Formation of Agreement

A legally binding agreement is formed upon the earliest occurrence of any of the following:

(a) execution of a Sales Quote by the Client;

(b) electronic acceptance of a Sales Quote;

(c) payment of any invoice issued pursuant to a Sales Quote;

(d) written instruction by the Client to commence work;

(e) acceptance through Juan.ac or any other electronic proposal platform;

(f) receipt of any deposit or retainer from the Client; or

(g) any conduct by the Client indicating acceptance of the Services.

No handwritten signature shall be required for this Agreement to become legally binding where acceptance is communicated electronically or through conduct clearly evidencing assent.

2.2 Incorporation by Reference

Each accepted Sales Quote expressly incorporates this Agreement and the applicable Service Schedule by reference. In the event of any inconsistency, the following order of precedence shall apply:

1. Approved Change Order;
2. Sales Quote;
3. Applicable Service Schedule;
4. This Master Client Agreement.

2.3 Entire Agreement

This Agreement, together with the Sales Quote, applicable Service Schedule, and any approved Change Order, constitutes the entire agreement between the parties and supersedes all prior proposals, discussions, representations, or understandings relating to the Engagement, whether oral or written.

3. Engagement Framework

3.1 Nature of the Engagement

The Service Provider offers a range of professional accounting, taxation, compliance, corporate, payroll, advisory, legal support, and related business services. Each Engagement is limited to the specific Professional Services expressly identified in the applicable Sales Quote.

The Service Provider shall not be obligated to perform any service that is not expressly included in the Sales Quote or subsequently authorized through a Change Order.

3.2 Service Schedules

Certain Professional Services are subject to additional service-specific terms set out in the applicable Service Schedule. Where a Service Schedule applies, it shall form part of the Agreement and supplement these Master Client Agreement terms.

3.3 Changes in Scope

Any request by the Client to expand, modify, or reduce the agreed scope of Services shall be documented through a Change Order or a revised Sales Quote. The Service Provider reserves the right to adjust fees, timelines, and resource allocation accordingly.

4. Scope of Services

4.1 General Scope

The Service Provider shall perform only those Professional Services expressly identified in the applicable Sales Quote.

Unless expressly stated otherwise, no service, deliverable, filing, application, consultation, representation, review, or advisory work shall be deemed included merely because it is related to, incidental to, or customarily associated with the Services.

4.2 Out-of-Scope Services

The following are deemed outside the agreed scope unless expressly included in the Sales Quote or subsequently approved through a Change Order:

(a) legal representation before courts, tribunals, or administrative agencies;

(b) tax litigation, protest, appeal, or assessment defense;

(c) external audit services;

(d) valuation services;

(e) forensic accounting or fraud investigations;

(f) transfer pricing documentation;

(g) due diligence engagements;

(h) immigration or visa services;

(i) notarization;

(j) certified translations;

(k) courier expenses;

(l) government certification requests;

(m) bank account opening assistance;

(n) attendance at meetings requested by the Client beyond the agreed meeting allocation;

(o) training services;

(p) business process redesign;

(q) system implementation or software configuration; and

(r) any other service not expressly identified in the Sales Quote.

4.3 Additional Services

Where the Client requests additional work beyond the agreed scope, the Service Provider may, at its sole discretion:

(a) decline the request;

(b) issue a separate Sales Quote;

(c) issue a Change Order;

(d) invoice the additional work based on the Service Provider's prevailing rates.

The Service Provider shall not be obliged to commence additional work until the corresponding commercial terms have been accepted.

4.4 Professional Judgment

The Service Provider shall determine the manner, methodology, sequencing, staffing, and professional approach necessary to perform the Services, provided such approach remains consistent with applicable laws, regulations, and professional standards.

4.5 No Exclusivity

Unless expressly agreed in writing, the Service Provider shall not be deemed the Client's exclusive accountant, tax adviser, legal adviser, payroll provider, corporate secretary, or compliance consultant.

5. Professional Standards

5.1 Standard of Care

The Service Provider shall exercise reasonable skill, care, diligence, and professional judgment in performing the Services.

The Service Provider shall perform the Services in accordance with applicable Philippine laws and, where relevant, recognized professional standards ordinarily expected of competent practitioners providing similar services.

5.2 No Guarantee of Outcome

The Client acknowledges that many Services involve the exercise of professional judgment and interaction with Government Authorities or Third Parties.

Accordingly, the Service Provider does not guarantee:

(a) approval of applications;

(b) issuance of permits or licenses;

(c) registration of corporations;

(d) tax positions accepted by the Bureau of Internal Revenue;

(e) approval of visas or immigration applications;

(f) opening of bank accounts;

(g) regulatory approvals;

(h) issuance of tax clearances;

(i) completion of government processing within any particular period; or

(j) any specific commercial or financial outcome.

5.3 Reliance on Applicable Laws

Professional advice shall be based upon the laws, regulations, administrative issuances, and official guidance in effect as of the date such advice is rendered.

The Service Provider shall have no obligation to update previous advice unless separately engaged to do so.

5.4 Independence of Professional Judgment

Nothing in this Agreement shall require the Service Provider to adopt a legal, accounting, or tax position which, in its professional judgment, would:

(a) violate applicable laws;

(b) breach professional ethics;

(c) expose either party to unnecessary legal or regulatory risk; or

(d) be unsupported by reasonable factual or legal basis.

6. Client Responsibilities

6.1 General Obligations

The Client shall:

(a) provide complete, accurate, and timely information;

(b) promptly respond to reasonable requests for information;

(c) review all documents prepared by the Service Provider;

(d) provide approvals before submissions are made;

(e) pay all fees when due;

(f) comply with applicable laws;

(g) maintain accurate accounting records;

(h) appoint authorized representatives where necessary;

(i) maintain valid contact information; and

(j) cooperate in good faith throughout the Engagement.

6.2 Accuracy of Information

The Service Provider shall be entitled to rely upon all information, documents, explanations, and representations supplied by the Client without independent verification unless expressly agreed otherwise.

The Client warrants that all information supplied is complete, accurate, and not misleading in any material respect.

6.3 Review of Deliverables

The Client shall carefully review all draft documents, tax returns, payroll reports, financial statements, corporate filings, registrations, and other Deliverables before approving their submission.

Approval by the Client shall constitute confirmation that the Deliverables accurately reflect the information provided by the Client.

6.4 Authorized Representatives

The Service Provider may rely upon instructions received from any individual reasonably appearing to be authorized by the Client.

The Client shall remain responsible for all instructions communicated by its officers, employees, consultants, or designated representatives.

6.5 Regulatory Responsibility

Notwithstanding the Services provided under this Agreement, the Client remains solely responsible for:

(a) compliance with applicable laws;

(b) maintaining statutory books and records;

(c) payment of taxes;

(d) filing obligations;

(e) employment obligations;

(f) business licenses;

(g) regulatory compliance; and

(h) all decisions relating to its business operations.

Nothing in this Agreement transfers the Client's legal obligations to the Service Provider.

7. Information Request Policy

7.1 Information Requests

The Service Provider may issue one or more Information Request Lists ("IRLs") identifying the documents, records, approvals, or information required to perform the Services.

The Client shall provide all requested information within the timeframe specified in the IRL or, if no timeframe is specified, within a reasonable period.

7.2 Submission Deadlines

Unless otherwise agreed in writing, the Client shall provide all documents, approvals, and supporting information at least **five (5) Business Days**, and preferably **ten (10) Business Days**, before any statutory, regulatory, contractual, or agreed deadline.

Where the Client fails to meet this requirement, the Service Provider shall use reasonable efforts to complete the Services but shall not be liable for any delay, missed deadline, penalty, surcharge, or consequence arising from the late submission of information.

7.3 Incomplete Information

The Service Provider shall not be obliged to:

(a) prepare incomplete filings;

(b) estimate missing information;

(c) assume facts not supported by documentation; or

(d) submit documents that the Service Provider reasonably believes are inaccurate, misleading, or incomplete.

7.4 Delays

Any timeline quoted by the Service Provider shall automatically be extended by the period during which required information, approvals, or payments remain outstanding.

7.5 Dormant Engagements

Where the Client fails to provide the information necessary to continue an Engagement for a continuous period of ninety (90) days, the Service Provider may place the Engagement on inactive status.

Reactivation may be subject to:

(a) updated pricing;

(b) revised timelines;

(c) catch-up fees; or

(d) a new Sales Quote.

8. Fees and Payment

8.1 Service Fees

The Client shall pay the Service Fees specified in the applicable Sales Quote.

Unless otherwise stated, all fees are exclusive of:

(a) government fees;

(b) filing fees;

(c) taxes imposed on the Client;

(d) bank charges;

(e) foreign exchange costs;

(f) courier expenses;

(g) notarization fees;

(h) legalization costs; and

(i) third-party disbursements.

8.2 Invoicing

The Service Provider may issue invoices:

(a) in advance;

(b) upon completion of milestones;

(c) monthly;

(d) quarterly;

(e) annually; or

(f) in accordance with the Sales Quote.

Invoices shall be payable on the due date specified therein.

8.3 Late Payments

Any amount remaining unpaid after its due date may, without prejudice to any other rights available to the Service Provider:

(a) accrue interest at the rate specified in the Sales Quote or, if none is specified, at the legal rate permitted under applicable Philippine law;

(b) result in the suspension of Services;

(c) delay the release of Deliverables to the extent permitted by law; and

(d) require advance payment before Services resume.

8.4 Government Fees and Third-Party Charges

The Client shall remain responsible for all government fees, taxes, regulatory charges, and third-party costs incurred in connection with the Services unless the Sales Quote expressly states that such costs are included in the Service Fees.

8.5 Taxes

Unless expressly stated otherwise, all quoted Service Fees are exclusive of any value-added tax (VAT), withholding taxes, or other taxes imposed by applicable law. Where the Service Provider is required by law to collect or remit such taxes, the Client shall pay the applicable amounts in addition to the Service Fees.

8.6 Suspension for Non-Payment

The Service Provider may suspend the performance of any Services if any invoice remains unpaid beyond its due date. During any period of suspension:

(a) the Service Provider shall have no obligation to continue work or meet agreed timelines;

(b) statutory deadlines may be affected, and the Client acknowledges responsibility for any resulting consequences arising from the suspension;

(c) work may resume only after all outstanding amounts have been settled or other arrangements acceptable to the Service Provider have been agreed in writing.

9. Service Levels and Communications

9.1 General Service Standard

The Service Provider shall use commercially reasonable efforts to perform the Services efficiently, professionally, and within the timeframes communicated to the Client. Any estimated completion dates or turnaround times are provided in good faith and do not constitute guaranteed deadlines unless expressly agreed in writing.

9.2 Standard Response Times

Unless otherwise agreed in writing, the Service Provider aims to observe the following response times during normal Business Days:

Matter	Target Response Time
Routine administrative inquiries	Within one (1) to three (3) Business Days
General accounting, tax, payroll, and compliance inquiries	Within one (1) to three (3) Business Days
Complex advisory matters requiring technical analysis	Within five (5) to ten (10) Business Days or such longer period as reasonably required
Urgent statutory matters	As reasonably practicable, subject to availability and complete documentation

These response times relate to acknowledging or responding to inquiries and shall not necessarily represent the completion of the requested work.

9.3 Meetings

Unless otherwise provided in the applicable Sales Quote, recurring service engagements include:

- one (1) scheduled video meeting per calendar month;
- a maximum duration of one (1) hour; and
- attendance by appropriate representatives of both parties.

Unused meetings shall not accumulate or be converted into credits.

Additional meetings may be arranged subject to consultant availability and may be billable at the Service Provider's prevailing rates.

9.4 Communication Channels

Official communications may be conducted through:

- email;
- Juan.ac;
- PandaDoc;
- Xero;

- Google Meet;
- Microsoft Teams;
- Zoom;
- telephone;
- other communication platforms designated by the Service Provider.

The Service Provider may require significant instructions, approvals, or decisions to be confirmed by email or another written electronic medium before acting upon them.

9.5 Business Hours

Unless otherwise notified, the Service Provider's normal business hours shall be Monday to Friday during Philippine business hours, excluding Philippine public holidays.

Communications received outside business hours shall be deemed received on the next Business Day.

9.6 Emergency Requests

The Service Provider shall use reasonable efforts to accommodate urgent requests but does not guarantee immediate availability.

Urgent work requiring overtime, weekend work, holiday work, or reprioritization of existing engagements may be subject to additional fees.

10. Regulatory Filings and Government Compliance

10.1 Preparation of Filings

Where the Services include statutory filings, registrations, applications, reports, or submissions to Government Authorities, the Service Provider shall prepare the relevant documents using information provided by the Client.

10.2 Client Review

Unless circumstances require immediate submission or the Client expressly waives review, the Client shall be provided a reasonable opportunity to review draft documents before filing.

The Client shall promptly notify the Service Provider of any inaccuracies, omissions, or required corrections.

10.3 Client Approval

Where Client approval is required, the Service Provider shall not be obliged to submit documents until approval has been received.

The Service Provider shall not be liable for delays arising from late approvals.

10.4 Statutory Responsibility

The Client acknowledges that it remains solely responsible for complying with applicable laws and regulatory obligations.

The Service Provider acts as a professional adviser and service provider and does not assume the Client's statutory duties or legal obligations.

10.5 Regulatory Changes

The Service Provider may revise procedures, documentation requirements, or workflows where required due to changes in legislation, administrative regulations, government policies, or regulatory practice.

Additional work resulting from such changes may constitute Additional Services.

10.6 Filing Deadlines

The Service Provider's obligation to meet statutory deadlines is conditional upon timely receipt of:

- complete documentation;

- required approvals;
- government fees;
- professional fees;
- information reasonably required for the Engagement.

11. Government Authorities and Third Parties

11.1 Third-Party Dependence

Many Services require action by Government Authorities, banks, software providers, payment processors, courier companies, notaries public, or other Third Parties.

The Client acknowledges that these Third Parties operate independently of the Service Provider.

11.2 Processing Times

Any government processing times communicated by the Service Provider are estimates only and are based upon publicly available information or prior experience.

Actual processing times may vary.

11.3 No Control

The Service Provider has no control over:

- government processing priorities;

- regulatory decisions;
- inspection schedules;

- document verification;
- system outages;
- bank approval processes;
- courier delays;
- public holidays;
- force majeure affecting Third Parties.

Accordingly, the Service Provider shall not be liable for delays or adverse outcomes caused by matters beyond its reasonable control.

11.4 Government Decisions

The Service Provider cannot guarantee:

- approval of registrations;

- issuance of permits;
- tax rulings;
- business name availability;
- bank account approvals;
- visa approvals;
- licensing approvals;
- regulatory interpretations.

Final decisions remain exclusively within the authority of the relevant Government Authority or Third Party.

12. Confidentiality

12.1 Mutual Confidentiality

Each party shall keep confidential all Confidential Information received from the other party and shall use such information solely for purposes of performing or receiving the Services.

12.2 Permitted Disclosure

Confidential Information may be disclosed only:

(a) to employees, consultants, contractors, or professional advisers who require access for purposes of the Engagement and who are subject to appropriate confidentiality obligations;

(b) where required by applicable law, court order, or lawful directive of a Government Authority;

(c) with the prior written consent of the disclosing party; or

(d) where the information has become publicly available through no breach of this Agreement.

12.3 Exclusions

Confidential Information does not include information that:

- is already lawfully known by the receiving party;

- becomes publicly available without breach of this Agreement;
- is independently developed without reference to the disclosed information; or
- is lawfully obtained from an independent third party without an obligation of confidentiality.

12.4 Continuing Obligation

The obligations under this Clause shall survive termination of the Engagement.

13. Data Privacy

13.1 Compliance

Each party shall comply with applicable data protection and privacy laws, including the Philippine Data Privacy Act of 2012 where applicable.

13.2 Processing of Personal Data

The Client authorizes the Service Provider to collect, process, store, transfer, and use personal information to the extent reasonably necessary for:

- performing the Services;

- regulatory compliance;
- identity verification;
- billing;
- quality assurance;
- internal administration;
- legal compliance.

13.3 Cross-Border Processing

Where necessary for the performance of the Services, personal data may be processed or stored outside the Philippines, subject to appropriate safeguards and applicable legal requirements.

13.4 Retention

The Service Provider may retain records, working papers, communications, and supporting documents for such period as required by law, professional standards, or the Service Provider's document retention policies.

13.5 Security

The Service Provider shall implement reasonable administrative, organizational, physical, and technical safeguards appropriate to the nature of the information processed.

The Client acknowledges that no electronic communication system is completely secure and accepts the inherent risks associated with electronic transmission.

14. Electronic Communications and Electronic Signatures

14.1 Electronic Communications

The parties acknowledge that modern professional services are routinely delivered through electronic communications.

Instructions, approvals, reports, invoices, and other communications transmitted electronically shall have the same legal effect as if transmitted in paper form, subject to applicable law.

14.2 Electronic Signatures

Electronic signatures, digital signatures, click-to-accept mechanisms, electronic approvals, and acceptance through recognized electronic platforms shall constitute valid evidence of the parties' intention to be legally bound, to the extent permitted by applicable law.

14.3 Electronic Platforms

The Service Provider may utilize electronic systems for engagement management, document execution, billing, collaboration, workflow management, file exchange, or communication.

The Client agrees to reasonably cooperate in using such systems where required for efficient service delivery.

14.4 Client Responsibility

The Client shall ensure that its designated email addresses and electronic communication channels remain operational and regularly monitored.

Communications sent to the most recently designated contact details shall be deemed received unless the Client has previously notified the Service Provider in writing of any change.

14.5 Record Keeping

Electronic records maintained by the Service Provider in the ordinary course of business, including communications, approvals, workflow logs, and transaction records, may be relied upon as evidence of instructions, approvals, or other matters relating to the Engagement, subject to applicable rules of evidence.

15. Technology-Assisted Services and Artificial Intelligence

15.1 Use of Technology

The Client acknowledges that the Service Provider utilizes various technologies, software applications, workflow automation tools, cloud-based platforms, and other digital systems to facilitate the efficient delivery of the Services.

Such technologies may include accounting software, document management systems, electronic signature platforms, customer relationship management systems, workflow automation tools, secure cloud storage, artificial intelligence ("AI") technologies, machine learning tools, and other

current or future technologies reasonably adopted in the ordinary course of the Service Provider's business.

15.2 Use of Artificial Intelligence

The Client acknowledges and agrees that the Service Provider may utilize AI-assisted technologies for purposes including, but not limited to:

(a) preparing first drafts of correspondence, reports, contracts, memoranda, policies, and other documents;

(b) summarizing information or documentation;

(c) organizing and categorizing records;

(d) extracting information from documents;

(e) generating preliminary analyses or recommendations;

(f) improving workflow efficiency;

(g) assisting internal research;

(h) quality assurance processes; and

(i) other administrative or operational functions supporting the delivery of the Services.

The Service Provider shall determine, in its professional judgment, the extent to which such technologies may be used in performing the Services.

15.3 Professional Review

The Client acknowledges that AI technologies are used solely as professional support tools.

Except where the Services consist solely of administrative processing or automation expressly agreed by the parties, all material professional advice, legal analysis, accounting conclusions, tax positions, regulatory recommendations, and other professional judgments shall remain subject to appropriate human review and professional oversight before being issued to the Client.

The Service Provider remains responsible for the professional Services delivered under this Agreement.

15.4 No Reliance on Automated Outputs Alone

The Client acknowledges that AI-generated outputs may contain inaccuracies, omissions, outdated information, or incomplete analysis.

Accordingly, the Service Provider shall not rely exclusively upon AI-generated content when exercising professional judgment and shall apply appropriate verification procedures consistent with the nature of the Engagement.

15.5 Confidentiality and Data Handling

Where AI-assisted technologies are utilized, the Service Provider shall take reasonable steps to use reputable platforms and implement appropriate safeguards designed to protect Confidential Information and personal data.

The Service Provider shall not intentionally disclose Confidential Information to third-party AI providers in a manner inconsistent with applicable law, contractual confidentiality obligations, or the Service Provider's internal data protection policies.

15.6 Continuous Improvement

The Service Provider may introduce new technologies, software platforms, automation tools, or AI systems from time to time to improve the quality, efficiency, security, or consistency of its Services without requiring amendment of this Agreement, provided that such implementation does not materially reduce the standard of care owed to the Client.

15.7 Client Cooperation

The Client agrees to reasonably cooperate with technology-enabled service delivery processes, including the use of secure client portals, electronic document exchange, electronic approvals, workflow management systems, and digital identity verification processes where required.

The Service Provider may decline to use communication methods or technologies that it reasonably considers insecure, unreliable, or inconsistent with its operational or information security policies.

15.8 No Warranty as to Technology

While the Service Provider shall exercise reasonable care in selecting and maintaining technology platforms used in connection with the Services, it does not warrant that any software, electronic platform, AI system, cloud service, or communication network will operate without interruption, delay, security incident, or technical malfunction.

The Service Provider shall not be liable for delays or interruptions arising from events beyond its reasonable control affecting such technologies, provided that it uses reasonable efforts to mitigate their impact and resume normal service delivery as soon as practicable.

16. Cybersecurity and Information Security

16.1 Commitment to Information Security

The Service Provider recognizes the importance of safeguarding Confidential Information, personal data, financial records, and other sensitive information entrusted to it by the Client.

The Service Provider shall maintain reasonable administrative, organizational, physical, and technical safeguards designed to protect such information against unauthorized access, disclosure, alteration, loss, misuse, or destruction, taking into account the nature of the Services, the sensitivity of the information processed, and prevailing industry practices.

16.2 Security Measures

Without limiting the generality of Clause 16.1, the Service Provider may implement such information security measures as it reasonably considers appropriate, including:

(a) role-based access controls;

(b) multi-factor authentication for supported systems;

(c) encryption of data where appropriate;

(d) secure cloud-based storage;

(e) employee confidentiality obligations;

(f) periodic security updates;

(g) malware protection;

(h) password management policies;

(i) audit logs and activity monitoring; and

(j) other reasonable technical and organizational safeguards.

The Service Provider may revise or enhance these measures from time to time without prior notice where necessary to maintain appropriate security standards.

16.3 Client Responsibilities

The Client shall likewise implement reasonable security measures when communicating with or providing information to the Service Provider.

The Client shall, at a minimum:

(a) maintain the confidentiality of usernames, passwords, and authentication credentials;

(b) promptly notify the Service Provider of any suspected unauthorized access or compromise affecting communications relating to the Engagement;

(c) ensure that only authorized representatives communicate binding instructions on behalf of the Client;

(d) verify changes to payment instructions or banking details using an independent communication channel where appropriate; and

(e) maintain appropriate security over its own information technology systems.

16.4 Verification of Payment Instructions

To reduce the risk of business email compromise and payment fraud, the Client acknowledges that the Service Provider may require independent verification of any request involving:

(a) changes to bank account details;

(b) requests for refunds;

(c) large fund transfers;

(d) changes to payment beneficiaries; or

(e) other transactions reasonably considered sensitive.

The Service Provider shall not be liable for losses arising from fraudulent payment instructions where the Client fails to exercise reasonable verification procedures.

16.5 Cybersecurity Incidents

In the event of a suspected cybersecurity incident affecting information relevant to the Engagement, the Service Provider shall take reasonable steps to investigate the matter, mitigate the impact where practicable, and comply with any applicable legal notification requirements.

Nothing in this Agreement shall constitute a warranty that any information system or electronic communication method is immune from cyber threats.

16.6 Third-Party Platforms

Where the Services involve the use of third-party software, cloud platforms, payment processors, or communication services, the Client acknowledges that such services are operated independently of the Service Provider.

The Service Provider shall not be responsible for outages, security incidents, or service interruptions affecting third-party platforms beyond its reasonable control.

17. Fraud Prevention and Identity Verification

17.1 Commitment to Ethical Business Practices

The Service Provider is committed to conducting its business with integrity and in accordance with applicable laws, professional standards, and ethical obligations.

Accordingly, the Service Provider may implement reasonable procedures to verify the identity of Clients, authorized representatives, beneficial owners, and other relevant persons.

17.2 Identity Verification

The Client agrees to provide such information and documentation as the Service Provider may reasonably require, including:

(a) government-issued identification;

(b) corporate documents;

(c) proof of authority;

(d) proof of address;

(e) beneficial ownership information;

(f) tax identification information;

(g) source of funds or source of wealth information where appropriate; and

(h) any other information reasonably required for regulatory compliance or risk management purposes.

17.3 Verification Procedures

The Service Provider may utilize reasonable verification procedures including:

(a) electronic identity verification;

(b) video verification;

(c) independent database searches;

(d) document authentication;

(e) sanctions screening;

(f) politically exposed person (PEP) screening;

(g) adverse media screening; and

(h) other lawful verification measures.

17.4 Fraud Prevention Measures

Where the Service Provider reasonably suspects fraud, identity theft, impersonation, forgery, unauthorized instructions, or other suspicious activity, it may:

(a) suspend work;

(b) refuse to act upon instructions;

(c) request additional verification;

(d) require written confirmation from senior officers;

(e) delay processing pending investigation; or

(f) terminate the Engagement in accordance with this Agreement.

17.5 No Obligation to Detect Fraud

Unless expressly engaged to perform forensic, investigative, audit, or fraud detection services, the Client acknowledges that the Services are not designed to detect fraud, theft, embezzlement, money laundering, corruption, or other unlawful conduct.

Nothing in this Agreement shall impose upon the Service Provider a duty to investigate or discover fraudulent activity beyond what is reasonably apparent in the ordinary course of performing the agreed Services.

18. Reliance on Client Information

18.1 Reliance

The Service Provider shall be entitled to rely upon all information, explanations, representations, records, documents, and instructions provided by or on behalf of the Client without independent verification unless otherwise expressly agreed in writing.

18.2 Client Warranty

The Client represents and warrants that information supplied to the Service Provider shall, to the best of the Client's knowledge:

(a) be complete;

(b) be accurate;

(c) not be misleading;

(d) be supported by appropriate documentation where applicable; and

(e) be provided in a timely manner.

18.3 No Audit or Verification

Unless expressly included within the scope of the Engagement, the Service Provider shall have no obligation to:

(a) audit information supplied by the Client;

(b) verify supporting documentation;

(c) reconcile inconsistencies not reasonably apparent;

(d) independently confirm factual representations;

(e) inspect physical assets or inventory;

(f) detect fraud or irregularities; or

(g) investigate matters beyond the agreed scope of the Services.

18.4 Discovery of Inconsistencies

Where the Service Provider identifies information that appears materially inconsistent, incomplete, or inaccurate, it may request clarification or additional supporting documentation before continuing the Engagement.

The Service Provider reserves the right to suspend work until satisfactory clarification is received.

18.5 Consequences of Inaccurate Information

The Service Provider shall not be liable for any loss, penalty, interest, surcharge, regulatory action, or adverse consequence arising directly or indirectly from inaccurate, incomplete, misleading, or late information supplied by or on behalf of the Client.

18.6 Professional Reliance

Professional advice, tax computations, accounting records, payroll processing, registrations, filings, reports, and other Deliverables prepared by the Service Provider are based upon the information made available during the Engagement.

Where relevant information is subsequently discovered or disclosed, the Service Provider may recommend revisions, corrections, amended filings, or additional work, which may constitute Additional Services.

19. Document Retention and Records Management

19.1 Working Papers

All working papers, internal analyses, research materials, calculations, methodologies, checklists, quality control records, review notes, and internal documentation created by the Service Provider in connection with the Engagement shall remain the property of the Service Provider unless otherwise required by law.

19.2 Client Documents

Original documents supplied by the Client shall remain the Client's property.

Where original documents are temporarily held by the Service Provider, reasonable care shall be exercised in their safekeeping, but the Client remains responsible for maintaining its own complete records.

19.3 Electronic Records

The Service Provider may maintain records in electronic form, including scanned copies of documents, emails, workflow records, approvals, and communications.

Electronic copies maintained in the ordinary course of business may be treated as the Service Provider's official records relating to the Engagement.

19.4 Retention Period

Unless a longer retention period is required by law, professional standards, or regulatory requirements, the Service Provider may retain Engagement records for a minimum period of seven (7) years following completion or termination of the Engagement.

Thereafter, the Service Provider may securely destroy or permanently delete such records without further notice to the Client.

19.5 Retrieval of Archived Records

Where the Client requests retrieval of archived files after completion of the Engagement, the Service Provider may charge reasonable administrative fees reflecting the time and costs involved in locating, restoring, reviewing, reproducing, or transmitting such records.

19.6 Client Backup Responsibility

The Client acknowledges that it remains responsible for maintaining independent copies of all accounting records, corporate records, payroll records, tax returns, financial statements, contracts, correspondence, and other business documents relevant to its operations.

The Service Provider shall not be responsible for any loss arising from the Client's failure to maintain appropriate backups or statutory records.

19.7 Litigation Hold

Where the Service Provider is aware of pending litigation, regulatory investigations, or legal preservation requirements affecting Engagement records, it may suspend routine destruction of relevant records until such obligations have been satisfied.

20. Intellectual Property

20.1 Ownership of Intellectual Property

Unless expressly agreed otherwise in writing, the Service Provider shall retain all right, title, and interest in and to its pre-existing intellectual property and all intellectual property developed independently of the Client.

Nothing in this Agreement shall operate as an assignment of the Service Provider's intellectual property rights.

20.2 Service Provider Materials

The following shall remain the exclusive property of the Service Provider:

(a) methodologies;

(b) engagement procedures;

(c) templates;

(d) checklists;

(e) policies;

(f) standard operating procedures;

(g) working papers;

(h) internal memoranda;

(i) training materials;

(j) software configurations;

(k) workflow automations;

(l) artificial intelligence prompts, workflows, and knowledge bases;

(m) research databases;

(n) quality assurance documentation;

(o) proprietary calculations, models, and tools; and

(p) any improvements or modifications thereto.

20.3 Client Materials

The Client retains ownership of all documents, records, trademarks, logos, confidential information, and other intellectual property supplied to the Service Provider.

The Client grants the Service Provider a non-exclusive, royalty-free licence to use such materials solely for the purpose of performing the Services.

20.4 Deliverables

Upon full payment of all applicable Service Fees, the Client may use the Deliverables prepared specifically for the Client for its own internal business purposes.

Unless expressly agreed otherwise:

(a) Deliverables shall not be resold, commercialized, licensed, or distributed to third parties;

(b) Deliverables shall not be modified and presented as the work product of another professional adviser without appropriate attribution where legally required;

(c) generic methodologies, templates, precedents, working papers, and know-how used in preparing the Deliverables remain the property of the Service Provider.

20.5 General Knowledge

Nothing in this Agreement restricts the Service Provider from using its accumulated experience, professional knowledge, skills, techniques, concepts, or methodologies acquired during the Engagement, provided that Confidential Information of the Client is not disclosed.

21. Professional Ethics and Conflict of Interest

21.1 Ethical Standards

The Service Provider shall perform the Services in accordance with applicable laws, professional standards, and ethical obligations applicable to its personnel, including those governing certified public accountants, lawyers, and other regulated professionals where applicable.

21.2 Right to Decline Instructions

The Service Provider shall not be required to perform any instruction which, in its reasonable professional judgment:

(a) would violate applicable law;

(b) would breach professional or ethical standards;

(c) would facilitate tax evasion, fraud, corruption, money laundering, terrorist financing, sanctions violations, or other unlawful conduct;

(d) would involve misleading or deceptive representations to any Government Authority, court, bank, creditor, investor, or third party;

(e) would create an unacceptable conflict of interest; or

(f) would expose the Service Provider or its personnel to unreasonable legal, regulatory, financial, or reputational risk.

21.3 Conflicts of Interest

The Service Provider may act for multiple clients whose commercial interests may differ, provided that doing so does not create a conflict of interest prohibited by applicable law or professional standards.

The Service Provider shall maintain appropriate procedures for identifying and managing conflicts of interest.

21.4 Disclosure of Conflicts

Where the Service Provider becomes aware of an actual conflict of interest that materially affects its ability to continue the Engagement, it shall promptly notify the Client and may:

(a) implement appropriate safeguards;

(b) seek the informed consent of affected parties where permitted;

(c) decline additional work; or

(d) terminate the Engagement in accordance with this Agreement.

21.5 Professional Independence

Nothing in this Agreement shall require the Service Provider to alter or compromise its professional judgment, conclusions, recommendations, or opinions in order to satisfy the preferences or commercial objectives of the Client.

Professional conclusions shall remain based upon applicable law, established facts, and the Service Provider's independent professional judgment.

21.6 Regulatory Cooperation and Lawful Instructions

The Client acknowledges that the Service Provider is a professional services firm whose personnel may be subject to legal, regulatory, and professional obligations independent of this Agreement.

Accordingly, the Service Provider may comply with any lawful order, subpoena, warrant, notice, directive, or request issued by a competent court, Government Authority, or regulatory body to the extent required by applicable law.

The Client further acknowledges that the Service Provider shall not be required to perform, assist with, or facilitate any act or omission which, in the Service Provider's reasonable professional judgment:

(a) violates applicable law;

(b) breaches applicable professional or ethical standards;

(c) involves fraud, tax evasion, money laundering, corruption, sanctions violations, or other unlawful conduct;

(d) requires the creation, alteration, backdating, destruction, or concealment of documents for an improper purpose;

(e) involves the submission of information that the Service Provider knows or reasonably believes to be false, misleading, incomplete, or deceptive;

(f) is intended to mislead any Government Authority, court, financial institution, investor, creditor, auditor, or other third party; or

(g) would otherwise expose the Service Provider or its personnel to unreasonable legal, regulatory, financial, or reputational risk.

Where the Service Provider declines to act under this Clause, it shall, where legally permissible and reasonably practicable, inform the Client of the reason for its decision. Such refusal shall not constitute a breach of this Agreement and shall not give rise to any liability on the part of the Service Provider.

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22. Anti-Money Laundering, Know Your Client, and Regulatory Compliance

22.1 Compliance Obligations

The Client acknowledges that the Service Provider is committed to complying with applicable anti-money laundering, counter-terrorism financing, sanctions, anti-corruption, and other regulatory requirements.

22.2 Customer Due Diligence

The Client agrees to provide such information and documentation as the Service Provider may reasonably require in order to satisfy customer due diligence obligations, including information relating to:

(a) identity;

(b) beneficial ownership;

(c) ownership structure;

(d) source of funds;

(e) source of wealth where appropriate;

(f) business activities;

(g) expected nature of the Engagement; and

(h) any other information reasonably required for regulatory compliance.

22.3 Ongoing Monitoring

The Service Provider may periodically request updated documentation where required by law, regulation, professional standards, internal risk policies, or changes in the Client's ownership, management, or business activities.

22.4 Sanctions and Restricted Activities

The Service Provider reserves the right to decline or discontinue Services where it reasonably believes that:

(a) the Engagement may involve sanctioned persons or jurisdictions;

(b) applicable sanctions laws may be violated;

(c) the Engagement may facilitate unlawful activity; or

(d) continuing the Engagement would expose the Service Provider to unacceptable regulatory or legal risk.

22.5 Reporting Obligations

Nothing in this Agreement shall restrict the Service Provider from complying with any mandatory reporting obligation imposed by applicable law or lawful direction of a competent Government Authority.

Where disclosure is legally prohibited from being communicated to the Client, the Service Provider shall have no obligation to provide prior notice.

22.6 Refusal of Service

The Service Provider may decline to commence or continue any Engagement where the Client fails to provide information reasonably required for regulatory compliance, identity verification, customer due diligence, or risk assessment.

23. Suspension of Services

23.1 Right to Suspend

Without prejudice to any other rights under this Agreement or applicable law, the Service Provider may suspend all or part of the Services where:

(a) any invoice remains unpaid beyond its due date;

(b) the Client fails to provide information reasonably required to perform the Services;

(c) required approvals remain outstanding;

(d) the Client breaches this Agreement;

(e) the Service Provider reasonably suspects fraud, unlawful conduct, or regulatory non-compliance;

(f) continuing the Engagement would expose the Service Provider or its personnel to legal, regulatory, reputational, or security risks; or

(g) a Force Majeure event materially affects the Service Provider's ability to perform the Services.

23.2 Effect of Suspension

During any period of suspension:

(a) all applicable deadlines shall be automatically extended to the extent reasonably necessary;

(b) the Service Provider shall have no obligation to continue work or meet estimated completion dates;

(c) statutory deadlines may be affected, and the Client acknowledges responsibility for consequences arising from delays attributable to the grounds for suspension; and

(d) recurring Service Fees shall continue to accrue unless otherwise agreed in writing where personnel, infrastructure, licences, or other resources continue to be allocated to the Engagement.

23.3 Resumption of Services

The Service Provider may resume the Services once the circumstances giving rise to the suspension have been remedied to its reasonable satisfaction.

The Service Provider may require:

(a) payment of all outstanding amounts;

(b) updated documentation;

(c) revised timelines;

(d) a revised Sales Quote or Change Order; or

(e) payment of reasonable reactivation or catch-up fees where substantial work is required to restore the Engagement to active status.

23.4 No Waiver

The exercise or non-exercise of the Service Provider's right to suspend the Services shall not constitute a waiver of any other contractual or legal rights available to it.