

Additional Terms of Use for Pagero (Third Party Service)

SECTION A - Additions to Standard Terms (Unit4 General Terms of Business)

Should Pagero determine that the solution is excluded in certain markets or in a specific Territory (or country), Unit4 shall inform the Customer and Unit4 may terminate the Agreement with the Customer in relation to that specific Territory (or country) with immediate effect.

Customer shall permit Pagero to perform an audit (in accordance with the audit clause in the Unit4 General Terms of Business) directly and such right shall be enforceable by Pagero under the Agreement.

The following Pagero Terms of Service (“**TOS**”) apply to the use of the Pagero Product along with any service descriptions for the Pagero solution which can be found on www.pagero.com:

1. Definitions

“**Admin User Account**” means the User Account created in Pagero Online by or on behalf the authorized representative of Customer in connection with concluding the TOS with Pagero.

“**Customer Contact Data**” means any kind of personal data that can be linked directly or indirectly to a natural person who is Customer’s employee or otherwise represents Customer towards Pagero or uses or administrates Pagero Online on behalf of Customer.

“**Customer Data**” means the data Customer is processing via Pagero Online, such as E-messages and their content, payment files or user account details.

“**e-Invoice**” means a document or dataset that can be considered an invoice under applicable legislation and which has been issued and/or received in any electronic format.

“**e-Message**” means for the purpose of these TOS an electronic business document exchanged between the Trading Partners, including but not limited to electronic orders, order confirmations, dispatch advises, delivery confirmations, e-Invoices, reminders and payment files.

“**Tax e-Invoice**” means the e-invoice which is allowed to be used for the tax purposes by the Trading Partners as opposed to an e-invoice copy.

“**Party**” means either Pagero and Customer and “**Parties**” means both Pagero and Customer. For the avoidance of doubt, the defined term Parties does not include Unit4.

“**Pagero Group**” means Pagero and its Affiliates as defined in these TOS.

“**Pagero Online**” means the E-message SaaS platform with ancillary Software Services, including but not limited to any related materials and documentation and services developed, modified and/or owned by Pagero.

“**Recipient**” means a party receiving an invoice or other electronic document, usually the customer/buyer.

“**Software Services**” means software services provided by Pagero, including but not limited to Pagero Online.

“**Supplier**” means an organization that supplies/sells goods or services to a customer/buyer and that may be obligated to issue and store an Invoice, as well as, where applicable, to report, account for, and pay output VAT.

“**Trading Partner**” means either Supplier or Recipient, who together are referred to as “**Trading Partners**”.

“**User Account**” means a logged-in environment within Pagero Online through which the Customer’s representative have access to E-messages distributed or received via Pagero’s network, as well as ordered Customer specific settings.

2. Customer’s responsibilities

2.1. The Customer undertakes to:

- a) be responsible for saving and perform backup of Customer Data. Pagero will however perform backups of all e-Messages processed in Pagero Online for 90 days, unless additional archiving services are purchased.
- b) appoint a physical person (officer) for receiving the log-in details for Pagero Online, and keep Pagero informed of the contact details to that person,
- c) update and correct information that has been submitted through Pagero Online including but not limited to the User Accounts and ensure that it is accurate at all times (outdated information may result in a User Account being blocked or otherwise invalidated).

2.2. Customer has full responsibility for the following aspects of e-Message:

- a) timely delivery of the e-Message, especially payment instructions, to Pagero if certain time frames, e.g. bank holidays, must be observed,
- b) that the content of the exchanged e-Messages is correct and complete, and that the e-Message otherwise fulfills the legal requirements,
- c) that the right payment authority for VAT and any other applicable tax is used on e-Messages according to applicable laws,
- d) that Customer has implemented and follows tailored business control processes, e.g. creation, issuance and receipt of invoices, credit notes, corrective invoices, etc.,

- e) that special requirements regarding self-invoicing (self-billing) and other indirect invoicing processes, are followed and complied with.
- 2.3. Customer, when acting as the Recipient of an e-Messages transaction, obliges itself to receive e-Messages in an electronic form and to treat these electronic documents as Tax e-Invoices for tax purposes, where applicable.
- 2.4. Customer acknowledges and confirms that they are fully liable towards the tax authorities for the e-invoice, VAT and other tax related consequences. Among other things, Customer is fully responsible for reporting and paying VAT and other taxes as appropriate in the same way as if the e-Invoice had been issued directly by Customer. Outsourcing of e-Invoice issuing or validation functions does not lead to any liability shift when it comes to Customer's tax or accounting law obligations.
- 2.5. In respect of the payment instructions, Customer is responsible for activating the file approval service in Pagero Online if the file is automatically processed (without approval in the bank interface) in the bank/clearing house.
- 3. Contact**
- 3.1. The Customer is responsible for keeping Customer's contact details up to date in Pagero Online. Contacts must be authorized to represent the Customer in matters concerning the Software Service.
- 4. Document processing and indirect tax compliance**
- 4.1. *Error management.* Through Pagero Online, Pagero sends and receives e-Messages between Trading Partners either directly or via Peppol or interoperability, as well as connection with mandatory e-invoicing platforms. Pagero will notify Customer of any failure in delivering any e-Message, regardless of the reason, by sending a notification in Pagero Online, an e-mail, or other agreed communication channel. Such notifications will be sent as soon as Pagero has been made aware of such failure. Thereafter Customer is responsible for taking appropriate actions.
- 4.2. *Originals management.* Unless otherwise agreed on between the Trading Partners and explicitly communicated to Pagero, Pagero will have the right to determine the Tax e-Invoice and its format, according to the applicable regulations or otherwise best e-invoicing and where applicable other e-messaging practice in the given country, industry or area. Pagero will ensure appropriate document labelling in Pagero Online or otherwise instructions that point at the Tax e-Invoice. Any printouts from Pagero Online shall constitute copies and shall be treated and marked as such. The invoice distributed via e-mail service shall constitute the Tax e-Invoice.
- 4.3. *Duplicate control.* Customer acknowledges and agrees that Pagero in order to perform its Software Services, or if requested or otherwise ordered by the Customer, has the right to perform necessary duplicate control of e-Invoice and where applicable other e-Message numbering, i.e. that the same e-Invoice and where applicable other e-Message identification number has not already been used during the regulated period of time, e.g. the same fiscal year.
- 4.4. *Format, content and code list conversions.* Customer acknowledges and agrees that Pagero in order to perform its Services, or if requested or otherwise ordered by the Customer, has the right to perform necessary conversions of the format as well as the content of the e-Messages and invoice data exchanged between the Trading Partners and/or mandatory e-Invoicing platforms in order to ensure compliance, correct delivery and receipt, and originals management of e-Messages.
- 4.5. *Content validation.* Customer acknowledges and agrees that Pagero in order to perform its Software Services, or if requested or otherwise ordered by the Customer, has the right to perform necessary content validation, e.g. control whether the mandatory data fields lack input, in order to ensure conformity of e-Invoices or, as the case may be, other e-Messages with the legislation as well as the Recipients' requirements.
- 4.6. *Content enrichment.* Customer acknowledges and agrees that Pagero in order to perform its Software Services, or if requested or otherwise ordered by the Customer, has the right to perform necessary content enrichment, e.g. add missing data elements, in order to ensure conformity of e-Invoices or, as the case may be, other e-Messages with the legislation as well as the Recipients' requirements.
- 4.7. *Legal outsourcing authorizations.* Where required and allowed by the local regulations, Customer, entitles Pagero or, as the case may be, Pagero's subcontractors to perform certain authorization services in the name or on behalf of Customer stated in appendices to . If it is necessary for compliance with applicable legislation, Customer agrees to sign further documentation as necessary to enable Pagero to provide its Software Services. Customer acknowledges that the authorizations and other rights under these TOS and its appendices have been provided to Pagero merely for the purpose of enabling correct e-Invoice and E-message handling.
- 4.8. *Document exchange with mandatory e-invoicing platforms.* In certain jurisdictions enabling electronic invoicing entails integration with external mandatory e-invoicing infrastructure, as well as creation of a user account with such platform. Where required and allowed, Customer entitles Pagero, or as the case may be Pagero's subcontractors, to integrate with such e-invoicing platform(s) and, where needed and allowed, create appropriate user accounts in the name and on the behalf of Customer. Pagero will only create user accounts and are not liable to administer them. Any login credentials will be passed over to the Customer and will not be used by Pagero, other than as explicitly instructed by Customer.
- 4.9. *Document exchange within interoperability.* In order to connect Customers to their Trading Partners using other service providers, Customer acknowledges and agrees that Pagero or, as the case may be, Pagero's interoperability partners may engage with other service providers (interoperability networks), for performance of ordered Software Services. The list of available interoperability's is available at www.pagero.com/interoperability.

- 4.10. Document exchange within Peppol. Some services may require documents to be sent using Peppol, and the terms of Peppol's service provider agreement is incorporated herein. Pagero's Peppol service provider agreement is provided to the Customer upon request.

5. Data Export

- 5.1. Customer may at any time request a Customer Data export from Pagero Online or, as the case may be, the archiving service. Pagero will assist Customer with providing such exports in accordance with current hourly fees.
- 5.2. Customer has been informed and confirms that when exports of Customer Data from Pagero Online are requested only data from the last ninety (90) days will be available unless the Customer has Pagero's archive service.

TOS Appendix 1 – Authorization for outsourced e-invoice issuance

1. Nature of this authorization

- 1.1. This authorization for outsourced issuance of e-invoices where no electronic signature is applied (hereinafter referred to as "**e-invoice authorization**") has been drawn up for tax compliance purposes and does not address or affect rights and obligations concerning commercial or liability aspects of the e-invoice issuance or related electronic signature services provided to the Customer; such aspects have been regulated in the TOS.
- 1.2. Unless explicitly stated herein or in the TOS, this Mandate does not authorize Pagero to act in the name and on behalf of Customer. This e-invoice authorization can be revoked at any time and will remain valid until such revocation.

2. Terminology

- 2.1. Regarding Italian law specifically: Where this Outsourced Issuance Mandate (hereinafter referred to as "**Mandate**") refers to issuance of invoices "in name and on behalf of" a party, this should be read as "on behalf of" in all instances where such activity is governed by the laws of Italy.

3. Authorization of e-invoice issuance and electronic signing

- 3.1. Customer hereby authorizes Pagero to receive Customer's invoice data, not yet constituting a tax invoice, and issue electronic invoices "in the name and on behalf of" Customer.
- 3.2. Customer explicitly acknowledges and agrees:
 - a) That Pagero will be the formal issuer of the invoice, in name and on behalf of Customer, where the invoice data provided by the Customer does not meet the regulatory content requirements or the Recipients system or business requirements.
 - b) To the procedures for e-invoice issuance as described in this authorization.
 - c) That the Customer's e-invoices may include language specifying that e-invoice issuance has been outsourced.

4. Tax compliance and responsibility

- 4.1. Customer acknowledges and agrees that:
 - a) Customer remains fully responsible towards competent tax authorities for the invoice and its VAT and other tax implications. Among other things, Customer remains fully responsible for, where relevant, reporting and paying VAT and other applicable taxes as though the invoice were issued directly by Customer.
 - b) Customer shall not directly or indirectly submit invoice data that under applicable law may not be used by a third party for issuing invoices "in the name and on behalf of" Customer.
 - c) Customer shall within 48 hours of providing invoice data to Pagero inform the latter if Customer has not yet received its version of the original signed invoice issued in its name and on its behalf or has not yet been granted on-line access to the same.
 - d) Customer shall within 48 hours from the moment that the invoice has become available to Customer, signal apparent errors in the e-invoice to Pagero.
 - e) If Customer has not within the time limits stated in the previous bullet signalled an apparent error in the invoice, the invoice will be deemed to have been validly issued. Where possible under applicable law, Customer agrees to not challenge the valid issuance of an invoice if it is deemed to be correct in accordance with the foregoing.
 - f) Customer agrees to inform Pagero of any changes in information pertaining to Customer that might be relevant to the validity of this mandate or to the correct issuance of Customer's e-invoices under this mandate.
 - g) Customer agrees to take all the necessary measures to ensure that its E-invoicing processes, as well as those of relevant Customer agents and service providers, that are not the subject of this Mandate, fulfil all applicable legal requirements.

5. No self-billing

- 5.1. Unless otherwise expressly agreed with the buyer, Customer hereby acknowledges and agrees:

- a) That issuance of invoices under this authorization does not include “self-billing” (the issue of the invoice by the buyer in name and on behalf of the Seller), and therefore is not subject to applicable legal requirements for self-billing.
- b) To present the activities performed under this agreement to tax authorities as straight invoicing from the Seller to the buyer, whereby issuance of the invoice is outsourced.

TOS Appendix 2 – Authorization for outsourced e-invoice issuance where an e-signature is applied

1. Identification

- 1.1. TrustWeaver AB is a company registered under number 556613-6262 in Sweden. Its principal offices are located at Kungsgatan 27, SE-111 56 Stockholm, Sweden.

2. Nature of this authorization

- 2.1. This is an authorization for outsourced e-invoice issuance where an electronic signature is applied to such invoice (hereinafter referred to as “**e-Signature authorization**”) and has been drawn up exclusively for tax compliance purposes. Pagero provides e-invoicing functionality to Customer, among which includes the creation and verification of electronic signatures through TrustWeaver. e-signature authorization can be revoked at any time and will remain valid until such revocation.
- 2.2. This authorization does not address or affect rights and obligations concerning commercial or liability aspects of the e-invoice issuance or related e-signature services provided to Customer; such aspects shall be regulated in a separate agreement.
- 2.3. TrustWeaver’s liability for the e-invoice issuance functions covered by this authorization is exclusively towards Pagero and all liability towards Customer is excluded.
- 2.4. Unless explicitly stated herein, this document does not authorize TrustWeaver and/or Pagero to act in the name and on behalf of Customer. This authorization can be revoked at any time by simple notification and it will remain valid until such revocation.

3. Terminology

- 3.1. Where this document refers to issuance of invoices “in name and on behalf of” a party, this should be read as “on behalf of” in all instances where such activity is governed by the laws of Italy.

4. Authorization of e-invoice issuance and electronic signing

- 4.1. Customer hereby authorizes TrustWeaver to receive Customer’s invoice data, not yet constituting a tax invoice, from Pagero and subsequently apply an electronic signature to this data in order to issue electronic invoices “in the name and on behalf of” Customer in accordance with the applicable laws.
- 4.2. Customer explicitly acknowledges and agrees:
 - a) That TrustWeaver will apply such electronic signatures or seals with private keys corresponding to certificates issued by third party certification service providers to TrustWeaver.
 - b) To the procedures for e-invoice issuance as described in this authorization.
 - c) That the Customer’s e-invoices may include language specifying that e-invoice issuance has been outsourced.

5. Tax compliance and responsibility

- 5.1. Customer acknowledges and agrees that:
 - a) Customer remains fully responsible towards competent tax authorities for the invoice and its VAT and other tax implications. Among other things, Customer remains fully responsible for, where relevant, reporting and paying VAT and other applicable taxes as though the invoice were issued directly by Customer.
 - b) Customer remains fully responsible for the data submitted being complete and correct and shall not submit such invoice data that under applicable law may not be used by a third party for issuing invoices “in the name and on behalf of” suppliers.
 - c) Customer agrees to inform Pagero of any changes in information pertaining to Customer that might be relevant to the validity of this authorization or to the correct issuance of Customer’s e-invoices by TrustWeaver.
 - d) Customer shall within 48 hours of providing invoice data to Pagero inform the latter if Customer has not yet received its version of the original signed invoice issued in its name and on its behalf or has not yet been granted on-line access to the same.
 - e) Customer shall within 48 hours from the moment that the invoice, issued in its name and on its behalf by TrustWeaver, has become available to Customer signal apparent errors in the e-invoice to Pagero.
 - f) If Customer has not within the time limits stated in the previous bullet signaled an apparent error in the invoice, the invoice will be deemed to have been validly issued. Where possible under applicable law, Customer agrees to not challenge the valid issuance of an invoice if it is deemed to be correct in accordance with the foregoing

- g) Customer agrees to take all the necessary measures to ensure that its e-invoicing processes, as well as those of relevant Customer agents and service providers, that are not the subject of this authorization fulfill all applicable legal requirements.
- h) The Customer or Pagero will apply invoice numbers to invoices before these are issued by TrustWeaver; agreement on the block/range of serial numbers to be used for the invoices is therefore not needed.

6. No self-billing

- 6.1. Unless otherwise expressly agreed with the buyer, Customer hereby acknowledges and agrees:
 - a) That issuance of invoices under this authorization is not “self-billing” (the issue of the invoice by the buyer in name and on behalf of the Seller), and therefore is not subject to applicable legal requirements for self-billing.
 - b) To present the activities performed under this agreement to tax authorities as straight invoicing from the Seller to the buyer, whereby issuance of the invoice is outsourced.

TOS Appendix 3 – Authorization for outsourced e-signature validation

1. Identification

- 1.1. TrustWeaver AB is a company registered under number 556613-6262 in Sweden. Its principal offices are located at Kungsgatan 27, SE-111 56 Stockholm, Sweden.

2. Nature of this authorization

- 2.1. Pagero provides e-invoicing functionality to Customer, among which is the verification of electronic signatures and seals through TrustWeaver. This is an authorization for outsourced validation of electronic signatures and seals (hereinafter referred to as “**Validation authorization**”) and has been drawn up exclusively for tax compliance purposes.
- 2.2. This authorization does not address or affect rights and obligations concerning commercial or liability aspects of the services provided to Customer; such aspects shall be regulated in a separate agreement as relevant. TrustWeaver’s liability for the validation functions covered by this authorization is exclusively towards Pagero and all liability towards Customer is excluded.
- 2.3. Unless explicitly stated herein, this document does not authorize TrustWeaver or Pagero to act in the name and on behalf of Customer. This authorization can be revoked at any time by notification to TrustWeaver or Pagero, and it will remain valid until such revocation.

3. Authorization for third party validation

- 3.1. TrustWeaver shall validate the electronic signatures or seals on the electronic invoices prior to sending or otherwise making the electronic invoice available to Customer. Validation will be performed as a separate process step for Customer and shall include a cryptographic check, as well as obtaining or re-using valid revocation status information from the issuing Certification Authority. The revocation status information is sent or otherwise made available to Customer in the agreed format together with the electronic invoice. All other activities that are required for Customer to comply with obligations in relation to receiving invoices under applicable law remain the responsibility of Customer.

SECTION B - Additions to Unit4 – Details of Processing, Security Measures and Sub-Processors

Data Processing Information (Including Sub-processors)

Part 1 – DETAILS OF PROCESSING

1. THE PERSONAL DATA THAT WILL BE PROCESSED:

Personal data as decided by Customer, such as user credentials and personal information found in the business documents processed by the Services.

2. NATURE AND OBJECTIVE(S) OF PROCESSING:

Personal data is processed in order to provide the Services.

3. DESCRIPTION OF THE PROCESSING AND MEANS:

Processor will Process the aforementioned Personal Data in connection with the provision of the Services.

4. RETENTION PERIOD

The Processor will keep the Personal Data **for the duration of the Agreement as long as Pagero is included in the Agreement**. After the agreed retention, the Processor will return the Personal Data to the Data Controller, on a migration-capable format set by Processor or immediately destroy the personal data without retaining a copy, upon first request of Data Controller.

5. INFORMATION REGARDING COUNTRY (OR PLACE) OF PROCESSING OF PERSONAL DATA:

List of Pagero offices: [Our offices | Pagero headquarters and local offices](#)

List of potential subprocessors (p/w protected available from dpo@pagero.com): [Sub processors | Pagero](#)

6. CONTACT DETAILS

For questions or comments about the Agreement and Schedules the contact person is

Part 2 - SECURITY MEASURES (more information can be found here: [Information security | Pagero](#))

The purpose of this document is to describe the technical and organizational security measures regarding the Data directive (EU 2016/679) that are in place within all services that Pagero Group offers to our customers.

1. Risk assessment regarding data protection

Pagero conducts a documented risk assessment per product and services that is used within the Pagero Group and for all products that are offered to our customers. The risk assessment is reviewed on a regular basis. Based on the findings in the risk assessment different security measures may be implemented, documented and reviewed per product or service in order to fulfill legal requirements.

2. Security measures

As a part of our information security management system (ISMS) Pagero has made a part of the documentation available upon request for our customers. The documentation that is available is classified as public or restricted information. All documentation within Pagero ISMS is reviewed on a yearly basis as a part of our SOC2 TYPE 2 REPORT BASED ON ISAE3000 audit program and our Cyber Essential certification. The SOC2 TYPE 2 REPORT BASED ON ISAE3000 audit is performed by an independent auditor and is based upon the trust service principles Confidentiality, Integrity and Availability. The SOC2 TYPE 2 REPORT BASED ON ISAE3000 audit report is available upon request for our customers and prospects. The following security measures has been implemented based on the EU directive 2016/679.

3. Pseudonymizing and encryption of personal data

Pagero is using pseudonymizing and/or encryption where possible to protect customers personal data and to reduce the risk of data exposure. The security measures are varying between different services and products depending of risk level, technical demands, and type of product.

4. Confidentiality, Integrity and Availability

Multiple security controls must be in place to secure that a person only can access the data he/she is authorized to view.

5. Data centers

Only authorized staff with valid business reasons have access to our data centers. The data is protected from accidental or illegal destruction by physical and environmental controls. The physical and environmental controls are reviewed on a yearly basis as a part of our SOC2 TYPE 2 REPORT BASED ON ISAE3000 audit report. Remote access to our data centers secured by a 2-factor login process which is mandatory with username, password and access rights are different than those used for Pagero Network.

6. Pagero Online

Pagero Online and Primelog TMS are our cloud services and they are hosted in a private cloud. Only authorized staff within the Pagero Group have access to the environment and a 2-factor login process is mandatory for these user groups. The data is protected from accidental or illegal destruction by physical and environmental controls. The physical and environmental controls are reviewed on a yearly basis as a part of our SOC2 TYPE 2 REPORT BASED ON ISAE3000 audit report. The cloud service is built upon 2 independent data centers where one of the data center is a "warm" standby data center. The data is backed-up according to industry standards and is protected from accidental or illegal destruction by physical and environmental controls. The backup process is tested on a regular basis in order to secure that it is possible to restore the data in an effective manner.

7. Internal system within Pagero Group

Internal systems within the Pagero Group are only accessible via our secure intranet solution and access to our intranet is protected by a 2-factor VPN solution. External Pagero tools hosted in the cloud outside Pagero intranet are protected by one or several of the following standards; Active Directory Federation Services (AD FS), 2-factor login, approved IP ranges, username and password handling.

8. Business Continuity

In order to secure system availability and access to personal data in the event of technical or physical incidents Pagero has backup processes in place and also independent secondary warm standby data centers to secure access to personal data in our cloud services.

Pagero has defined how business continuity should be achieved in the event of a critical system failure in order to provide our customers with high availability to the cloud services. The business continuity plan is tested on a regular basis, 2-4 times per year, in order to minimize manual steps and to make the plan as effective as possible. The business continuity plan is reviewed on a yearly basis by an independent auditor as a part of our SOC2 TYPE 2 REPORT BASED ON ISAE3000 audit report.

Part 3 – SUB-PROCESSORS (engaged by Pagero)

List of potential subprocessors (p/w protected available from dpo@pagero.com): [Sub processors | Pagero](#)