



## Terms & Conditions

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## Part 1 – The Services

### 1. Scope of services

Kleer Group AB, with company registration number 556830-3324 and postal address Box 90 255, SE-120 24 Stockholm, Sweden (hereinafter referred to as "Kleer") provides, in accordance with the Services Agreement, a) Payroll and Accounting Services, hereinafter referred to as the Accounting Service, b) the System Service, which includes Kleer Business Cloud and Account Information Service and the Payment Initiation Service, all of which services are hereafter referred to as the "Services".

Kleer is a Swedish limited liability company and payment institute. In the provision of payment initiation services and account information services, Kleer is supervised by Finansinspektionen (Financial Supervisory Authority). This is also stated in the Swedish Companies Register on Finansinspektionens website, [www.finansinspektionen.se](http://www.finansinspektionen.se), and can also be confirmed by contacting Finansinspektionen. Finansinspektionen contact information is as follows: Box 7821, SE-103 97 Stockholm, phone +46 8 408 980 00.

Kleer's client/customer is referred to below as the Client. Kleer and the Client are referred to below jointly as the Parties.

The language used in these terms and conditions and in the contacts between the Parties is English, unless otherwise specifically agreed. The Client agrees that all communication between the Parties regarding the Services will take place online, by e-mail or other digital medium. Kleer will provide information about the Services on an ongoing basis through its website [www.kleer.se](http://www.kleer.se).

These terms and conditions are published on Kleer's website. During the contractual relationship, the Client is always entitled to receive the Agreement upon request, as well as the information specified in Chapter 4. Section 10 of the Swedish Payment Services Act (2010:751), in a document or in any other legible and durable form that is available to the Client.

These terms and conditions consist of four parts, part 1) terms and conditions for the Services, 2) special terms and conditions for the Accounting Service, 3) special terms and conditions for the System Service, 4) Data Processing Agreement which includes Appendix A. In the event of conflict/contradiction, the Data Processing Agreement takes precedence over other parts.

### 2. Fees

Unless otherwise stated in the Services Agreement, current billing applies in accordance with the applicable price list. All prices are stated excluding VAT. If a fixed price has been agreed, Kleer is also entitled to reimbursement of expenses and costs, e.g. application and registration fees, expenses for travel, board and lodging, secretarial services, photocopying, printing, fax, couriers, postage, etc., if the additional expenses and costs are made on instructions from the Client.

Additional work and overtime work that is a result of delayed or incomplete delivery of equipment from the Client, extra-contractual work as a result of legislative changes, government orders or the like shall be compensated separately and are never included in the fixed prices.

Kleer has the right to adjust prices annually. If the Client does not accept the new price, the Client has the right to terminate the agreement in writing in accordance with the Services Agreement.

Kleer also has the right to adjust the quoted prices, in the event that the Client's actual volumes or operations change during the Agreement Period in a way that affects Kleer's delivery of services.

### 3. Subcontractors and staff

The parties are responsible for their subcontractors and the performance of their employees. Any claims arising from the performance of this Agreement shall be directed against the Party.

#### 4. Liability for errors

Kleer is liable only for direct loss due to negligence, and never for indirect or consequential loss unless mandatory law provides otherwise. However, Kleer is not liable for (a) loss resulting from the Client's provision of incomplete or incorrect information or instructions, (b) loss attributable to late delivery of accounting materials, (c) the accuracy of information in the account information service, (d) the consequences of changes in laws and regulations, (e) the Client's use of Kleer's reporting, or (f) the Client's business decisions.

The parties will use commercially reasonable virus control and confidentiality methods when sending information electronically. The parties accept these risks and agree to electronic communication between them.

Kleer's total liability is limited to Three (3) Million SEK, unless otherwise required by mandatory law.

#### 5. Modification of the Services

Kleer has the right, without prior notice, to implement updates and new versions of the Services to the extent that Kleer deems appropriate. Kleer also has the right, without prior notice, to make changes to the Services or the manner in which the Services are provided.

#### 6. Complaint

A prerequisite for making a claim for compensation is that the Client complains in writing within a reasonable time after the Client should reasonably have discovered the error or deficiency, but no longer than 6 months after the last annual accounts.

Kleer shall be given a reasonable time after a complaint to remedy the error or defect.

#### 7. Contract period and termination of the contract

The term of validity and termination of the agreement is stated in the Services Agreement. In addition, Kleer has the right to suspend the Client as a user of the Services at any time, and to suspend the provision of the Services, if the Client violates these terms and conditions, misuses the Services, acts in violation of law or otherwise uses the Services in a manner that may cause harm to Kleer or third parties.

Upon termination of the Agreement, the Client's right to use the Services also ends. On termination of the Agreement the Client's data shall be returned to the Client without delay or to whomsoever the Client designates.

Kleer has the right to terminate the Services Agreement with immediate effect if:

- The client's payments are more than 30 days late.
- The Client repeatedly fails to deliver materials and data on time or otherwise fails to contribute to the performance of the Services as agreed.
- The Client in any other way violates the agreement entered into, laws, accounting recommendations and instructions from authorities, and where the Client has failed to rectify the reported errors within 10 days of notification from Kleer.
- The client treats Kleer's staff in an unethical or abusive manner.
- The client is bankrupt or for some other reason is unable to pay its debts.
- The client is in breach of the Agreement and does not take measures to rectify the breach within a reasonable time.

Notice of Termination and other notices that are relevant to the Parties' relationship under this Agreement must be made in writing.

#### 8. Confidentiality, secrecy and professional secrecy obligations

The Parties undertake to keep secret the other Party's trade secrets and other confidential information that has come to the Party's knowledge.

The mutual confidentiality of the parties continues to apply even after the agreement has ended. The parties are responsible for ensuring that employees and subcontractors also comply with the duty of confidentiality.

The duty of confidentiality does not apply to the information that Kleer is required by law or government decision to disclose to anyone other than the client.

Kleer's foundation (charity) activities are separate from other parts of Kleer's activities, organizationally and through special authorisations in the system.

## 9. Force majeure

If a Party is prevented from fulfilling its contractual obligations by events beyond the Party's control (force majeure), such as a strike, work blockade, labor dispute, pandemic, fire or other accident, natural disaster and disruption of telecommunications or electricity distribution, the Party shall be released from its obligations under this Agreement to the extent that they have been affected by the event in question.

A Party shall immediately notify the other Party when force majeure occurs and ceases.

Kleer's liability also does not arise under this Agreement where Kleer acts in accordance with Swedish law or European Union law.

## 10. Amendment of the Terms and Conditions

Kleer has the right to change the terms and conditions during the term of the agreement. Onerous terms and conditions must be notified to the Client no later than 30 days in advance. The Client has the right to terminate the agreement if the Client does not accept the terms and conditions. Other changes to the terms and conditions can be made by notification on Kleer's website. If the Client does not terminate the agreement within this time, the Client is deemed to have accepted the change in terms and conditions.

## 11. Processing of personal data

Kleer is responsible for ensuring that personal data is processed in accordance with applicable legislation and the Parties' personal data processing agreements.

## 12. Complaints

Customers who are dissatisfied with Kleer's handling of the Services may submit a complaint by e-mail [info@kleer.se](mailto:info@kleer.se) (write "Complaint" in the subject line), or by telephone +46 8 400 260 40, or by post: Kleer Group AB, Attn: Complaints Manager, Box 90255, SE-120 24 Stockholm, Sweden.

## 13. Transfer of the contract

Kleer has the right to assign its rights and obligations under the Services Agreement to a company within the same group. Such transfer may be made at the earliest in accordance with the time limits set out in Section 10, Amendment of the Terms and Conditions.

Kleer has the right to use subcontractors for the performance of its obligations.

## 14. Governing law and dispute resolution

This agreement is governed by Swedish law. Disputes between the Parties shall be resolved primarily by negotiation and secondarily by a court of general jurisdiction at the place where Kleer has its registered office.

## Part 2 – Special terms and conditions for the Accounting Service

### 15. Accounting service

Kleer shall perform the accounting and payroll services agreed upon in the Services Agreement (the "Accounting Service"). An established Services Agreement may be continuously expanded or changed in its scope. If so, these terms and conditions will also apply to the expanded and amended services.

Kleer shall perform the Services in accordance with Rex – Swedish Standard for Accounting Assignments. This means that the work must be carried out carefully and professionally and in accordance with applicable laws, recommendations and established ethical rules. Furthermore, Kleer shall notify the Client when and if errors are discovered in the accounting records or in other information that is of importance to the Client.

The Client shall (a) be responsible for the company's accounts and the reports based thereon, (b) ensure that taxes and fees are accounted for and paid in accordance with the law, (c) hold permits, etc., required for the business it conducts, (d) ensure that the accounting records reflect the actual accounting events and that they are collected and preserved, and (e) be responsible for ensuring that the information and instructions provided are correct and do not conflict with applicable law.

### 16. Material deliveries

The information and materials required by Kleer to fulfill its obligations shall be delivered to Kleer in a timely manner to enable Kleer to perform its Services during normal business hours and in compliance with applicable deadlines.

Unless otherwise agreed, the material shall be delivered to Kleer in the following manner:

- Accounting material no later than 10 days after the end of the month to which the accounting applies.
- Materials for calculating and administering salaries at least 10 days before the authorisation and payment date.
- Financial statement material no later than 30 days after the end of the financial year.
- Tax return and tax material no later than 30 days after the end of the tax year.

The Client shall carry out its part of the cooperation carefully in accordance with recommendations, contractual terms and Kleer's instructions. All business transactions and verifications must be properly documented and if the Client is to carry out account coding of these, then this must be clearly stated in the Services Agreement and carried out in accordance with Kleer's instructions. Any information that may affect the interim accounts, annual accounts, annual reports and taxation, but that is not clearly apparent from the accounting records, shall be immediately submitted to Kleer.

### 17. Quality follow-up of Srf authorisation

Kleer is an authorized member of the industry association Srf konsulterna and thus undergoes quality follow-up at least every six years. Quality follow-up is carried out by the Srf consultants, with the aim of ensuring that the work is carried out in accordance with Rex - Swedish standard for accounting assignments.

The services performed for the Client may be subject to the quality monitoring performed in respect of the Authorized Accounting Consultant. Everyone who participates in quality monitoring is subject to a duty of confidentiality.

### 18. Kleer's Liability Insurance

Kleer shall, at all times and at its own expense, hold relevant liability insurance for the work.

If a loss occurs, the Client shall notify Kleer in writing and make the necessary information available to the insurance company so that the nature and extent of the loss can be assessed.

## Part 3 – Special Terms and Conditions for the System Service

### 19. General

The System Service includes the Kleer Business Cloud system, the Payment Initiation Service, and the Account Information Service.

The System Service is delivered when the Client's user licenses have been activated by Kleer. Configuration, integration or other customizations of the System Service are not included in the license cost but may be provided by separate agreement. The client is responsible for ensuring that information about user identity and passwords is stored in a secure manner.

Kleer provides user support for the System Service by e-mail (support@kleer.se) or telephone (08-400 260 40), all banking days between 08:00 – 17:00, being closed for lunch 11:30-12:30 unless another time has been agreed.

### 20. The right of use of the Client

The Client has the right to use the System Service for as long as this Agreement is valid.

The Client accepts that the Client may not, through e.g. reverse engineering, decompilation or similar procedures, attempt to access the source code of the System Service.

### 21. Rights to the System Service

The Client agrees that the title and copyright and other intellectual property rights to the System Service, documentation and other material belong to Kleer or a third party and that the rights do not in any way pass to the Client through this agreement.

### 22. Changes to the System Service

Kleer implements continuous updates to the System Service. Simpler changes are made on an ongoing basis and are sometimes not communicated at all if Kleer assesses that users are not significantly affected by the change or that the change is easily understood by affected users. Kleer may choose to communicate changes in the System Service with information boxes in the system that direct users to a guide or documentation describing the changed functionality. Kleer sometimes sends out information about product changes via email.

In the event of major changes that affect existing versions of APIs, Kleer will communicate via email at least 60 days before the change is implemented in the System.

### 23. Availability of the System Service

The System Service is provided with a guaranteed availability of at least 99% uninterrupted operation, which is summarised per month. However, planned downtime (during service and maintenance) or failures beyond Kleer's control shall not be taken into account in the calculation of availability. Planned downtime is announced 48 hours in advance. Downtime of less than five minutes is announced at least fifteen minutes in advance.

If the availability is below 99% during a month, the Client has the right to request a 1/30th discount per percentage point that the availability is below 99% during the month in question.

### 24. System Service Faults

Kleer does not warrant that the System Service is completely free of software bugs. The Client understands that such freedom from bugs cannot be guaranteed.

## 25. The Client's use of the System Service

The Client is responsible for, and guarantees that:

- Such information that the Client provides to Kleer in connection with these Terms and Conditions does not infringe on the rights of others or otherwise contravene the law or the rights of others.
- The Client has the right to have access to authorization information regarding the System Service and has the necessary approval to the extent necessary to be able to use the System Service and for Kleer to have the right to provide the System Service to the Client.
- The client keeps its login details and personal access functions protected against unauthorised access.
- The client keeps its technical equipment protected against unauthorised use, e.g. with a phone lock code, or its own biometric identifiers (such as fingerprint readers).
- The Client shall notify Kleer as soon as possible in the event of suspicion or knowledge of unauthorised use of the System Service or of the Client's technical equipment.

## 26. Technical requirements

Use of the System Service requires that the Client is able to identify itself through BankID. It is the Client's responsibility as a user to acquire, possess and maintain all necessary equipment needed to be able to use the System Service, e.g. mobile phone, smartphone, tablet or other mobile device, computer, software, e-mail address, internet subscription, mobile subscription, SMS function and any other equipment. Kleer is not responsible for any errors in the System Service caused by the Client not having the correct equipment, software, hardware and/or internet capacity.

Kleer reserves the right to change the technical requirements.

## 27. Security risks

In the event of suspected security risks, or if Kleer suspects that an initiated payment or other access is unauthorised, Kleer has the right to block the Client's access to the System Service at any time. In such a case, Kleer has the right to inform the Client of the incident in the manner that Kleer deems appropriate.

In such a case, Kleer may ask whether the Client has carried out a particular transaction or similar. However, Kleer never asks for information about personal code, login details or the like.

## 28. Account Information Service

The Account Information Service is a sub-function of the Kleer Services that enables Kleer to collect financial information regarding the Client in order to be able to perform bookkeeping and accounting on behalf of the Client. A prerequisite for the Account Information Service to be performed is that the Client's accounts concerned are available online.

The Account Information Service further means that Kleer, with the Client's express consent and approval – which the Client provides by accepting these terms and conditions – obtains information about the Client's specified payment accounts, transactions on these and other financial information. Such information may include the Client's corporate registration number/social security number, account number, contact information, expenses and income, payers and recipients of payments, overdrafts, loans and other transactions.

The Account Information Service is activated by the Client – in connection with entering into an agreement on the Services with Kleer – signing an integration service with the relevant banks/payment service providers. This makes it possible for the Client's bank/payment service provider to regularly send files with transaction information to Kleer that Kleer can use for bookkeeping and reconciliation of the Client's accounts.

Account information regarding all accounts held by the Client is obtained regularly, in order for the Client's accounting to be updated in as close to real time as possible. The time for obtaining account information varies

based on the time of identification with the Client's bank/payment service provider and the amount of information to be collected.

## 29. Payment Initiation Service

The Payment Initiation Service means that the Client requests the initiation of a payment order i.e. ordering payment from one of the Client's payment accounts, with a bank or other payment service provider, to another account. The Client can use the payment initiation service to, for example, pay for an ordered product or service.

The Client uses the Payment Initiation Service by providing such information as is necessary for the execution of the payment initiation in accordance with Kleer's instructions in the user interface. In doing so, the Client shall, among other things, specify which of the Client's accounts the payment is to be initiated from, the account for receiving the payment, the payee, which bank/payment service provider the Client wishes to initiate the payment order from and the authorisation information needed to be able to carry out the payment initiation. When the information has been provided in accordance with Kleer's instructions, the Client is also deemed to have given its explicit approval of and consent to the payment initiation and execution of the payment transaction in question. Kleer then performs the payment initiation service by forwarding the Client's information and request for payment initiation to the Client's bank/payment service provider.

Kleer then receives information from the bank/payment service provider as to whether the payment has been initiated or declined. Kleer will then return to the Client with a summary report of the information that Kleer has received from the bank/payment service provider. Once this has happened, Kleer's Payment Initiation Service is deemed delivered and completed.

Payments initiated by the Client before the payment date are transferred from Kleer to the bank/payment service provider 1 or 2 banking days before the payment date.

Once the transfer to the bank/payment service provider has taken place, the payment cannot be reversed from Kleer.

Kleer does not guarantee that payments initiated by the Client on the payment date will be paid on the payment date.

The Client is responsible for ensuring that the information provided by the Client for the execution of the payment initiation is correct, which means that the Client has to check that information about the recipient account, reference and amount is correctly stated.

The Client is responsible for ensuring that there are sufficient funds in the payment account in question.

If the Client has approved a payment initiation, in accordance with these Terms and Conditions, Kleer is responsible for carrying out the initiation, i.e. for sending the Client's payment order to the Client's bank/payment service provider. If the payment initiation cannot be executed, Kleer will notify the Client. The payment is carried out by the Client's bank/payment service provider. The time of execution of the payment thus depends on the execution time of the bank/payment service provider concerned.

## Part 4 – Data Processing Agreement

### 30. Personal data

Data sent to the Client is encrypted and information is backed up daily.

Kleer does not disclose the Client's personal data to unauthorised third parties, except as required by law, government or court order.

The Client owns and is responsible for all personal data and other information that the Client has stored at Kleer. Kleer does not acquire any rights to the Client's personal data through these terms and conditions. If the Services are terminated by either party terminating the Services or it is no longer available to the Client for any other reason, Kleer will, for a customary hourly fee, assist the Client with the transfer of the Client's personal data to a place designated by the Client.

The Client is the data controller for the purposes of Article 4, the General Data Protection Regulation (EU 2016/679), "GDPR" or "Applicable Law", while Kleer is the Data Processor to the Client. The Client is therefore responsible for the processing of personal data when using the Services. Kleer undertakes to process such personal data in accordance with these Terms and Conditions.

The definitions found in Applicable Law and which recur in this Data Processing Agreement have the same meaning even if they are not capitalised in this Data Processing Agreement, e.g. "data subject", "personal data", "processing", "third country", etc.

Kleer is hereinafter referred to as the Data Processor and the Client the Data Controller.

### 31. Purpose of processing

The purpose of the processing of personal data is to provide the Services to the Data Controller in accordance with the Agreement ("Purpose"), see also the instructions in Appendix A.

The Data Processor may only process the Data Controller's personal data for the Purpose and to the extent necessary to fulfil the Data Processor's obligations under this Data Processing Agreement and the Agreement including appendices.

The type of personal data, the categories of data subjects whose personal data will be processed, and the duration of the processing are set out in the instructions in Appendix A.

The categories of personal data that will be processed are set out in the instructions in Appendix A.

### 32. Obligations of the Data Controller

The Data Controller undertakes to:

- Ensure that there is a legal basis for the processing that the Data Processor is to perform.
- Ensure that personal data covered by the Data Processor's processing is continuously corrected, deleted or updated in the system so that it is correct.
- Document, and inform about the categories of data subjects and categories of personal data that, in addition to those described in this agreement, will be processed.
- If necessary, issue documented instructions to the Data Processor regarding the Data Processor's personal data processing.

### 33. Obligations of the Data Processor

The Data Processor undertakes to:

- a. Only process personal data in accordance with Applicable Law, this Data Processing Agreement and documented instructions from the Data Controller, including in relation to transfers of personal data to a third country.
- b. Personal data Processed on behalf of the Controller shall be treated confidentially. Employees who have access to the personal data processed on behalf of the Data Controller have received training and received instructions regarding the processing of personal data that they are required to follow. Employees must observe confidentiality or be subject to an appropriate statutory duty of confidentiality. However, the Data Processor or its employees may, if they are required by applicable law, or if it is necessary for the performance of the Agreement or this Data Processing Agreement, disclose the Personal Data.
- c. Take appropriate technical and organisational measures to ensure a level of security appropriate to the risk, as required by Article 32 of the GDPR.
- d. Given the nature of the processing, assist the Data Controller through appropriate technical and organisational measures, to the extent possible, so that the Data Controller can fulfil its obligation to respond to requests for the exercise of the data subject's rights under Applicable Law.
- e. Take the necessary measures to assist and immediately notify the Data Controller of any accidental or unauthorised access to Personal Data as well as any other personal data breach, but no later than 72 hours after becoming aware of such breach. Taking into account the type of processing, and the information available to the Data Processor, this Notification shall:
  - describe the nature of the Personal Data Breach and the categories and approximate number of Data Subjects, as well as the categories and approximate number of Personal Data concerned.
  - pass on the name and contact details to the Data Processor's Data Protection Officer or other contact points where further information can be obtained.
  - describe the likely consequences of the personal data breach.
  - describe measures taken by the Data Processor, or proposed to be taken, to address the personal data breach, including, where appropriate, measures to limit its potential adverse effects.
- f. The Data Processor shall take the necessary measures to assist the Data Controller in its obligation to inform data subjects of personal data breaches pursuant to Article 34 of the General Data Protection Regulation. However, the Data Processor does not have to contact the Data Subject directly with such information.
- g. Provide the Controller with access to all information necessary to demonstrate that the obligations set out in this DPA have been fulfilled, as well as to facilitate and contribute to audits, including inspections, conducted by the Controller or by another third party authorised by the Controller. Unless otherwise provided by law, the Data Processor shall be given a reasonable time to compile information and an inspection shall take place during normal working hours and the Data Controller shall notify the Data Processor at least 48 hours in advance.
- h. Ensure that any transfer of personal data to third countries takes place in accordance with Applicable Law, which means, for example, that:
  - Personal data may not be transferred to a location outside the EU/EEA or allow anyone to have access to personal data from such a location without the Controller's prior written permission, unless such right is expressly stated in the Agreement.
  - When processing personal data outside the EU/EEA, the Data Processor and/or the Sub-Processor who processes personal data outside the EU/EEA shall always comply with applicable requirements under Data Protection Rules for such transfer and processing outside the EU/EEA, e.g. by using EU Standard Contractual Clauses in combination with additional adequate security measures, such as encryption.
  - To keep the Data Controller informed on an ongoing basis of such grounds for transfer and, to the extent that an adequate level of protection is not considered guaranteed for a transfer to a third country or the

transfer in the opinion of the Data Processor or the Data Controller can no longer be considered permitted under Applicable Law, immediately cease such transfer.

i. Inform the Data Controller if it believes that this Data Processing Agreement or the documented instructions are in conflict with Applicable Law.

j. Ensure that only such personnel who need direct access to Personal Data in order to fulfil the Data Processor's obligations under the Data Processing Agreement shall have access to such information. The Data Processor shall ensure that such personnel are obliged to treat the Personal Data with confidentiality in the same manner as the Data Processor is, in accordance with this Data Processing Agreement and that they are informed of how they may process the Personal Data.

k. At the request of the Data Controller, assist it in the fulfilment of its obligations under Articles 35 – 36 where the Processor's processing of personal data through the use of new technologies and taking into account its nature, scope, context and purpose, is likely to result in a high risk to the rights and freedoms of natural persons.

### **34. Subcontractors and third countries**

The Data Processor may engage subcontractors as sub-processors, provided that the Data Processor enters into a binding written data processing agreement with such subcontractors that means that the subcontractor must at least comply with the obligations and comply with the restrictions regarding personal data processing and auditing that apply to the Data Processor under this Data Processing Agreement.

The Data Processor is responsible to the Data Controller for the performance of the subcontractor's obligations.

If the Data Processor wishes to engage a new subcontractor as a sub-processor, the Data Processor shall notify the Data Controller of this in advance. The Data Controller has the right to object to changes to the sub-processors engaged.

The Data Processor may transfer Personal Data to third countries provided that the Data Processor ensures that there are appropriate safeguards in place in accordance with applicable personal data legislation, such as standard data protection provisions adopted by the European Commission. The Data Processor shall inform the Data Controllers of the transfer to third countries, the safeguards taken and whether the personal data is transferred to a new third country. The Data Controller has the right to object to such transfer.

If the Data Controller opposes the transfer to a subcontractor or third country as described above, such objection shall take place within 14 days from the time the Data Controller has become aware of the transfer. If such an objection is made, the Data Controller understands and accepts that the Data Processor's ability to deliver the Services may be limited or impossible. In such a case, the Data Processor has no obligation to provide the Services.

When entering into this Data Processing Agreement, the Data Processor engages the sub-processors and transfers Personal Data to third countries as set out on the website <http://www.kleer.se/gdpr>.

The Data Controller certifies that it has taken note of the information set out on the website above and authorises the Data Processor to engage the sub-processors and transfer personal data to the third countries listed on the website at the time of entering into this Data Processing Agreement.

### **35. Compensation**

The Data Processor is entitled to reasonable compensation for work, and full compensation for costs, in connection with such work as referred to in Section 36 regarding the return of personal data. Compensation for Section 36 is only payable if the Data Controller requests work that the Data Processor considers to be over and above the work required to fulfill its obligations under Applicable Law. The Data Processor undertakes to account for the costs and how the remuneration has been calculated.

### **36. Disclosure of personal data and information**

If the Data Processor receives a request from a data subject, supervisory authority or other third party to access data that the Data Processor processes on behalf of the Data Controller, the Data Processor shall without delay

forward the request to the Data Controller. The Data Processor, or the person working under the Data Processor's direction, may not disclose Personal Data or other information about the processing of Personal Data without explicit documented instructions to do so from the Data Controller, unless such an obligation exists under Applicable Law. In the event that the Data Processor, according to Applicable Law, is obliged to disclose Personal Data, the Data Processor shall take all measures to request confidentiality in connection with the disclosure of the requested information and immediately inform the Data Controller of this, to the extent that the Data Processor is not prevented from doing so under Applicable Law.

### **37. Contact with the supervisory authority**

The Data Processor shall inform the Data Controller of any contacts from the supervisory authority regarding the processing of Personal Data on behalf of the Data Controller. The Data Processor is not entitled to represent the Data Controller or act on behalf of the Data Controller vis-à-vis a supervisory authority.

### **38. Agreement term and termination**

This Data Processing Agreement is effective as of the date on which authorized representatives of both the Data Controller and the Data Processor have signed the Agreement. This Data Processing Agreement applies as long as the Data Processor processes personal data on behalf of the Data Controller. If the Agreement or its appendices that entail that the Data Processor processes personal data on behalf of the Data Controller is terminated, and a new such agreement is entered into without a new Data Processing Agreement being entered into, this Data Processing Agreement also applies to the new agreement. This Data Processing Agreement can only be terminated on the terms and conditions set out in the agreement(s) that instruct the Data Processor to process personal data on behalf of the Data Controller.

Upon termination of this Data Processing Agreement, the Data Processor shall ensure that all accounting materials, in accordance with the Data Controller's instructions and in a secure manner, are returned to the Data Controller (or a third party designated by it). The Data Processor stores the Data Controller's accounting material and associated data in the Data Processor's system for 36 months after the termination of the Agreement in order, for a reasonable fee, to be able to assist in various operations that require good traceability such as due diligence, establishment of data rooms, project history, tax audit, etc. Otherwise, the processing will cease in accordance with the time frames specified in section 41

Upon termination of this Data Processing Agreement, the Data Processor shall, at the request of the Data Controller and at its discretion, return or permanently delete all personal data processed under the Data Processing Agreement after the expiry of the period in Section 41, unless the Data Processor is required by law, authority or court decision to retain a copy of the personal data.

Upon termination of the Agreement, the Data Controller shall instruct the Data Processor in writing about the Personal Data that the Data Processor has processed on behalf of the Data Controller, within the framework of this Data Processing Agreement, and whether these are to be (i) returned to the Data Controller or (ii) irreversibly deleted. If the Data Controller fails to provide such instructions within the time period that the Data Processor retains the data, in accordance with section 41, the Data Processor shall irreversibly delete the Personal Data without undue delay.

### 39. Responsibility

The Data Processor is responsible for loss caused to the Data Controller by incorrect processing contrary to what is stated in this Data Processing Agreement or in the General Data Protection Regulation, which the Data Processor is obliged to compensate according to a judgment or supervisory decision. The Data Controller has to notify the Data Processor as soon as such loss occurs or when the Data Controller becomes aware of such claim for losses. However, the Data Processor's liability for loss is limited to the amount specified in the Agreement.

The Data Processor, in its capacity as a Data Processor, processes personal data as it is obtained from the Data Controller and has no responsibility for any consequences of the personal data obtained proving to be incorrect. The Data Controller is also responsible for ensuring that the personal data has been collected and that the data subjects have received information, in accordance with Applicable Law and that a legal basis exists for the processing.

## Appendix A – Instructions for processing Personal Data

In addition to what is stated in the Agreement, the Data Processor undertakes to process personal data in accordance with the following instructions.

### 40. Categories of persons affected by the processing

The categories of data subjects whose personal data the Data Processor will process are:

- The Data Controller's users
- The Data Controller's employees
- Persons of third parties who appear in accounting records or otherwise are mentioned in relation to the Data Controller's finances and administration and who are required to provide the Services.

### 41. Personal data

The categories of personal data that the Data Processor shall process include any personal data that may be included in data relating to the Data Controller's finances and administration that is required to provide the Services. This includes the following personal data:

- a) Information about users, including e-mail address or social security number when logging in with BankID, as well as any name of the data subject, processed to enable access to the Kleer System and thereby fulfill the Agreement. This data is automatically deleted from the Kleer System after 24 months of inactivity of the user account. However, the Data Controller can delete the data itself at any time.
- b) Information regarding employment, such as date of employment, salary information, holiday entitlement, work schedule, car benefit and related information, is processed for the purpose of calculating and paying salary, compiling income statements and related administration for the Data Controller and the data subject. The information is deleted no later than three years after the employment has ended.
- c) Contact details of persons of third parties including name, email address, telephone number and role are processed if they are required to provide the Services. The data controller ensures that the list is maintained on an ongoing basis. The list will be automatically deleted upon termination of the Agreement when the Controller's accounts are deleted.
- d) Personal data in accounting data and supporting documents, such as payslips, receipts for employee representation or contact details on customer and supplier invoices, are processed in accordance with the Accounting Act for at least 7 years after the calendar year in which the financial year ended. Thereafter deleted at the request of the Data Controller or 36 months after the termination of the Agreement.
- e) Development environment (also known as Test Company) that is created for the Data Controller when developing technical integrations with Kleer and may, depending on the purpose of the integration, contain personal data 41 (a) – (d). Deleted at the request of the Data Controller or after the termination of the Agreement.
- f) System logs, backups and transactions of sub-processors, which may contain categories 41 (a) – (d), are stored for up to 24 months for the purpose of troubleshooting the Data Processor's systems or to be able to restore the system after serious operational disruptions or defects.
- g) Electronic communication in the form of e-mails or cases registered in the Data Processor's support or communication system is stored for 12 months after the case has been closed or for as long as we assess that there is interest in feedback to the person who registered the case. The controller is encouraged to apply pseudonymisation of third-party data.

- h) Emails sent to individual employees of the Data Processor often contain accounting instructions or other instructions for the delivery of the Services and are usually stored for 8 years. The Data Controller is encouraged to apply pseudonymisation of third-party data.

## 42. Purpose

The Data Processor may only process the Data Controller's personal data to provide the Services and to the extent necessary to fulfil the Data Processor's obligations under this Data Processing Agreement and the Agreement.