



F6S ORDER FORM v2.9

| ORDER FORM INFORMATION | |
|--|---|
| Customer Company Name: | Olawuyi Racett Nigeria Ltd. |
| Company Reg Number (if applicable): | 14668218 |
| Customer Address (including postcode): | Wellington Square, Wellington Square, Oxford, United Kingdom, OX1 2JD |
| Company's Reporting Jurisdiction | United Kingdom |
| Customer Contact Name: | Otega Esther Olawuyi |
| Customer Contact Email: | tegae@gwmail.gwu.edu |
| Customer Telephone Number: | |

Fee Type Options:

Fixed Fee (One-Time), Fixed Fee (Periodic), Contingency Fee (Fixed Fee), Contingency Fee (% of Total)

Subscription

| F6S SERVICE | FEE TYPE | How will you pay? | Payment Method |
|--|--|---|--|
| <input checked="" type="checkbox"/> R&D Tax Services | Fee Type (Required): Contingency Fee (% of Total) | Choose <u>one</u> of following options: <input checked="" type="checkbox"/> 15% of Total Tax Saved for eligible R&D expenditure exceeding £250,001. 20% of Total Tax Saved for eligible R&D expenditure between £45,001 and £250,000. 30% of Total Tax Saved for eligible R&D expenditure not exceeding £45,000. | Direct Cash or Bank Transfer or Bank Debit at F6S discretion |
| Accounting Services: <input type="checkbox"/> Year-End Accounting <input type="checkbox"/> Standard Accounting <input type="checkbox"/> Bookkeeping | Fee Type (Required): Fixed Fee (Periodic) | Choose <u>one</u> of following options: <input type="checkbox"/> £/% [] payable on [] <input type="checkbox"/> £[] Monthly Subscription Rate | <input type="checkbox"/> Card <input type="checkbox"/> Bank Transfer <input type="checkbox"/> Bank Debit |
| <input type="checkbox"/> Grant Audit Services | Fee Type (Required): Fixed Fee (Periodic) | Choose <u>one</u> of following options: <input type="checkbox"/> £[] payable on Grant Audit Completion. | <input type="checkbox"/> Direct Cash <input type="checkbox"/> Card <input type="checkbox"/> Bank Transfer <input type="checkbox"/> Bank Debit |

| | | | |
|------------------------------------|------|-----------|-----|
| <input type="checkbox"/> F6S Alpha | None | No Charge | N/A |
|------------------------------------|------|-----------|-----|

| TERMS | |
|-----------------------------|--|
| F6S Hourly Rate | None |
| F6S Bank Details (if BACS) | Account Number: 04290429 Sort Code: 40-06-02 Bank: HSBC, 133 Regent Street, London W1B 4HX |
| Customer Bank Details | |
| Promotional Period (if any) | |
| Special Terms (if any) | The Initial Subscription Term shall be Customer's FY2023/24 to FY2026/27. |

This Order Form is entered into by and between **F6S Network Limited**, a company registered in England and Wales with company number 08522020 with registered address at 124 City Road, London, England, EC1V 2NX ('**F6S**') and the Customer detailed above pursuant to the **F6S Engagement Terms** which are attached which are hereby incorporated by reference and together with this Order Form constitute a legally binding and enforceable contract (the '**Agreement**').

The Customer agrees to purchase the F6S Services selected above pursuant to this Order Form and the F6S Engagement Terms. This Order Form and the F6S Engagement Terms together constitute the Agreement and such Agreement shall only come into force when an Order Form has been countersigned by each party.

No other terms shall apply to the F6S Services other than the terms expressly set out in the Agreement. For the avoidance of doubt, the terms of any purchase order or engagement shall not be legally binding and may not act as a form of offer, counter-offer, modification, addition to and/or variation of this Agreement including of any Order Form.

In the event of any conflict, the order of precedence shall be firstly, the Order Form, followed by the F6S Engagement Terms including any documents referred to therein

Signed by the duly authorised signatories of the parties hereto.

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| <p>Agreed and Signed by a duly authorised signatory for and on behalf of</p> <p>F6S NETWORK LIMITED <small>DocuSigned by: Daniel Ebeling</small></p> <p>Name: Daniel Ebeling <small>5E0FE662FA124D3...</small></p> <p>Title: President of F6S Services</p> <p>Date: 07-Aug-2024</p> | <p>Agreed and Signed by a duly authorised signatory for and on behalf of</p> <p>CUSTOMER <small>DocuSigned by: Otega Esther Orawuyi</small></p> <p>Name: Otega Esther Orawuyi <small>00F88F80281447...</small></p> <p>Title: Director</p> <p>Date: 07-Aug-2024</p> |
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F6S Engagement Terms

F6S Network Limited is a company registered in England and Wales with company number 08522020 with a registered place of business at 124 City Road, London, England, EC1V 2NX and an online platform at www.f6s.com (the '**Site**') hereinafter referred to as '**F6S**' or '**We**' set out the following terms and conditions upon which F6S offers the person or entity detailed on the Order Form as duly executed by an authorised signatory ('**Customer**') access to one or more F6S Services.

These F6S Engagement Terms incorporate our Cookie Policy, Privacy Policy and our Terms and Conditions for the Site where applicable by this reference (collectively called the '**Agreement**'). These Terms shall remain in full force and effect to the extent that a Customer makes use of the F6S Services via the Site or any app or other method made available by F6S from time to time unless terminated by Customer or by F6S in accordance with the Conditions herein.

1 DEFINITIONS

The definitions to be read with this Agreement are set out in full at Condition 16.

2. GENERAL: BASIS OF THE AGREEMENT

- 2.1 The Order constitutes an offer by the Customer to purchase certain F6S Services in accordance with these Conditions.
- 2.2 The Order shall only be deemed to be accepted when F6S countersigns the Order Form at which point and on which date the Agreement shall come into existence ('Commencement Date').
- 2.3 The Agreement constitutes the entire agreement between the parties. The Customer acknowledges that it has not relied on any statement, promise, representation, assurance or warranty made or given by or on behalf of F6S which is not set out in the Agreement.
- 2.4 Any samples, drawings, descriptive matter or advertising issued by F6S, and any descriptions or illustrations contained in F6S's catalogues or brochures or on the Site, are issued or published for the sole purpose of giving an approximate idea of the F6S Services described in them. They shall not form part of the Agreement or have any contractual force.
- 2.5 These Conditions apply to the Agreement to the exclusion of any other terms that the Customer seeks to impose or incorporate, or which are implied by trade, custom, practice or course of dealing.

3. SUPPLY OF F6S SERVICES

- 3.1 F6S shall supply the F6S Services selected on the Order Form to the Customer which shall be delivered or performed substantially in accordance with the relevant F6S Service Information Pages or as otherwise agreed in writing.

- 3.2 F6S shall use all reasonable endeavours to meet any performance dates specified in writing to the Customer, but any such dates shall be estimates only and time shall not be of the essence for performance of the F6S Services save for where documents need to be submitted to Relevant Organizations in relation to which official deadlines apply. In such circumstances, the Customer acknowledges that its full and timely co-operation is essential and of the essence in accordance with Condition 4.2.
- 3.3 F6S shall have the right to make any changes to the F6S Services (including the F6S Service Information Pages) which are necessary to comply with any applicable law or safety requirement, or which do not materially affect the nature or quality of the F6S Services, and F6S shall notify the Customer in any such event.
- 3.4 F6S warrants to the Customer that the F6S Services will be provided using reasonable care and skill.
- 3.5 F6S are required to obtain satisfactory evidence of the identity of our Customers in order to comply with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017, the Proceeds of Crime Act 2002, the Terrorism Act 2000, and Sanctions and Anti-Money Laundering Act 2018, Anti-terrorism, Crime and Security Act 2001, Terrorist Asset-Freezing etc. Act 2010, Counter-terrorism Act 2008, Schedule 7, Criminal Finances Act 2017 and all related subordinate legislation as may be updated from time to time (the "**Legislation**"). Accordingly, from time to time F6S may need to obtain evidence of the identity of Customer directors and shareholders and we may retain the results of the searches we make on the appropriate databases as required under the Legislation and report on such results as required. If Customer cannot provide F6S with the specific identification requested then there will be a possibility that F6S cannot, or can no longer, provide Customer with the F6S Services ('**AML/KYC Checks**'). We are further obliged under the Proceeds of Crime Act 2002 to report to the National Crime Agency ('**NCA**') if we know, or have reasonable cause to suspect, that you or anyone connected with your business are or have been involved in money laundering. Failing to do so could constitute a criminal offence. Under the Legislation, we are unable to inform you of a report that we have submitted or intend to submit or enter in to any correspondence with you. F6S hereby reserve the right to share the results of any AML/KYC Checks with any third parties who may be carrying out any F6S Services that You select on the Order Form on behalf of F6S.
- 3.6 In respect of F6S Services, Customer hereby authorises F6S to undertake the F6S Services unhindered on Customer's behalf, which shall include but shall not be limited to:
 - a) (where R&D Tax Services are checked on the F6S Order Form) hereby authorise, approve and assist with F6S to be registered with any Relevant Organization as Customer's agent for submitting R&D tax credit/relief claims to such Relevant Organization;
 - b) (where R&D Tax Services are checked on the F6S Order Form) hereby authorise, approve and assist with F6S to be registered with any Relevant Organization as Customer's agent for

communicating with such Relevant Organization to direct and monitor the progress of any R&D tax credit/relief claims;

- c) (where Accounting Services are checked on the F6S Order Form) hereby authorise, approve and assist with F6S to be registered with any Relevant Organization as Customer's agent; and,
- d) (for any other F6S Services), hereby authorise, approve and assist with F6S to be registered as necessary to communicate with the third party to which the F6S Service is submitted.

3.7 We will support routine queries from any Relevant Organization if specified in the relevant F6S Service Information Pages. For the avoidance of doubt, the F6S Services do not include:

- a) dealing with enquiries from any Relevant Organization (in the case of HMRC conducted under Code 8 (Special Compliance Office) or Code 9 (Civil Investigation of Fraud) procedures or involving any other specialist investigation unit of any Relevant Organization; nor
- b) support in connection with actual or anticipated litigation including any court or tribunal appeal that you may wish to pursue in the event that a Relevant Organization does not agree all or part of the claim.

4. CUSTOMER OBLIGATIONS

4.1 The Customer shall:

- a) ensure that the terms of the Order as noted on the Order Form and any information it provides in writing to F6S (including any materials in respect of submissions to any Relevant Organization or any other third party related to any F6S Services) are complete, accurate and up-to-date at all times;
- b) co-operate with F6S in all matters relating to the F6S Services. You agree to forward to us promptly on receipt copies of all correspondence from any Relevant Organization in connection with your R&D tax credit/relief claims and/or any other F6S Service;
- c) provide F6S with such information and materials as F6S may reasonably require in order to supply the F6S Services, and ensure that such information is accurate and up-to-date in all material respects. Failure to do this may lead to automatic penalties, surcharges and/or interest charges in respect of which F6S shall have no liability;
- d) obtain and maintain all necessary licences, permissions and consents which may be required before the date on which the F6S Services are to start and thereafter;
- e) keep and maintain all materials, equipment, documents and other property of F6S ('F6S Materials') at the Customer's premises in safe custody at its own risk, maintain F6S Materials in good condition until returned to F6S, and not dispose of or use F6S Materials other than in

accordance with F6S's written instructions or authorisation.

- f) (Where R&D Tax Services are checked on the F6S Order Form) inform F6S of Acceptance immediately. Customer will provide F6S with any information or updates related to communications from a Relevant Organization or information related to any R&D tax credit/relief claims as soon as it becomes aware and/or at F6S' request. Independent of the previous obligation, Customer will take steps directed by F6S to ensure that F6S can track and receive information about progress of an R&D tax credit/relief claim, including but not limited to registering F6S as Customer's agent with a Relevant Organization, enabling F6S to communicate with Relevant Organizations about R&D tax credit/relief claims, adding F6S as a user on Customer's Relevant Organization's online portal, providing screenshots or live video of the Relevant Organization's online portal, providing as F6S may request, and other methods and platforms provided by Relevant Organizations now and in the future. Where F6S requests screenshots of the Relevant Organization's online portal, the requested screenshots must be provided to F6S within 3 working days of the request and such screenshots must be taken after the request was made (and timestamped to verify when they were taken).

4.2 In respect of any financial statements and the information provided to F6S by the Customer, Customer hereby warrants, undertakes and represents that:

- a) it is responsible for the fair, accurate and truthful presentation, disclosure and final confirmation of the financial statements (as may be adjusted) in accordance with the Company's Reporting Jurisdiction. In the event that the United Kingdom is referenced as the Company's Reporting Jurisdiction on the Order Form, this shall be the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) ("**UK-GAAP**") whether drafted and finalised by the Customer or by F6S;
- b) it accepts full responsibility for accounting assumptions used by the Customer in making accounting estimates;
- c) it confirms that the financial statements are free of material misstatements, including omissions and that any restatement made to correct a material omission in a prior period financial statement is accurate and reasonable; and,
- d) it acknowledges and accepts its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud and have made all relevant disclosures to F6S in addition to those relating to liabilities, contingent liabilities or guarantees to third

parties other than those disclosed in the financial statements.

- 4.3** If F6S's performance of any of its obligations under the Agreement is prevented or delayed by any act or omission by the Customer or failure by the Customer to perform any relevant obligation ('Customer Default'):
- a) F6S shall, without limiting its other rights or remedies, have the right to suspend performance of the F6S Services until the Customer remedies the Customer Default, and to rely on the Customer Default to relieve it from the performance of any of its obligations to the extent the Customer Default prevents or delays F6S's performance of any of its obligations;
 - b) F6S shall not be liable for any Losses sustained or incurred by the Customer arising directly or indirectly from F6S's failure or delay to perform any of its obligations as set out in this Condition 4.1; and
 - c) the Customer shall reimburse F6S on written demand for any Losses sustained or incurred by F6S arising directly or indirectly from the Customer Default.

5. FEES & PAYMENT

- 5.1** F6S shall invoice the Customer for the relevant Fees in accordance with the Order Form. Unless otherwise expressly stated, all invoices rendered by F6S to Customer shall be paid by Customer within three (3) days. For R&D Tax Services, F6S shall invoice Customer upon Acceptance.
- 5.2** Where Fees are payable on a time and materials basis, such Fees shall be calculated in accordance with the F6S Hourly Rate for work undertaken during Normal Business Hours on Business Days.
- 5.3** Where applicable, the Customer shall by the Commencement Date provide to F6S valid, up-to-date and complete card details or approved purchase order information acceptable to F6S and any other relevant valid, up-to-date and complete contact and billing details and, if the Customer provides:
- a) its card details to F6S, the Customer hereby authorises F6S to bill such card for the relevant Fees payable on or around the payment due date applicable to any F6S Service;
 - b) its approved purchase order information to F6S, the Customer shall pay each invoice within the payment timeframe stipulated for the applicable F6S Service.
- 5.4** Where Customer has selected R&D Tax Services or any other F6S Service for which Bank Debit is selected on the Order Form, F6S may require that Customer will set up a Bank Debit with F6S before the R&D tax credit/relief claim is submitted to the Relevant Organization (and/or before the F6S Service is performed) so F6S can receive payment for an F6S Service (in the case of R&D Tax Services upon Acceptance). In the case of R&D Tax Services, Customer will use the same bank account for the Bank Debit and for repayment of the R&D tax credit from the Relevant Organization. If F6S has not received payment for R&D Tax Services within 10 days after delivery or Acceptance, the Guarantor guarantees to F6S that the Guarantor shall be personally liable to

immediately pay to F6S the outstanding sums owed for the R&D Tax Services.

- 5.5** F6S reserves the right to increase its standard rates upon 30 days' prior notice to the Customer including its F6S Hourly Rate and any Subscription Rate provided that in such event Customer may elect to terminate any such affected F6S Service in writing and the Order Form shall be deemed to have been amended accordingly.
- 5.6** F6S shall invoice the Customer in accordance with the Order Form and the Customer shall pay each invoice by the due date and in full and in cleared funds to F6S's bank account set out in the Order Form. Payment of all Fees shall be of the essence of the Agreement.
- 5.7** All amounts payable by the Customer under the Agreement are exclusive of amounts in respect of value added tax chargeable for the time being ('VAT'). Where any taxable supply for VAT purposes is made under the Agreement by F6S to the Customer, the Customer shall pay to F6S such additional amounts in respect of VAT (if any are due) as are chargeable on the supply of the F6S Services at the same time as payment is due for the supply of the F6S Services.
- 5.8** If the Customer fails to pay any amount payable by it under this Agreement, F6S may charge the Customer interest on the overdue amount (payable by the Customer immediately on demand) from the due date up to the date of actual payment, after as well as before judgment, at the statutory rate under the Late Payment of Commercial Debts (Interest) Act 1998 and Late Payment of Commercial Debts Regulations 2002.
- 5.9** If F6S has not received payment within 10 days after the due date, and without prejudice to any its other rights and remedies, F6S may (without liability to the Customer) disable the Customer's account and/or access to all or part of the F6S Services and F6S shall be under no obligation to provide any or all of the F6S Services while the invoice(s) concerned remain unpaid.
- 5.10** The Customer shall pay all amounts due under the Agreement in full without any set-off, counterclaim, deduction or withholding (except for any deduction or withholding required by law). F6S may at any time, without limiting its other rights or remedies, set off any amount owing to it by the Customer against any amount payable by F6S to the Customer.
- 5.11** If Customer chooses an F6S Service that results in F6S receiving funds direct from a third party, such as a Relevant Organization, then F6S shall pay to Customer an amount equal to the gross sums received from such third party and collected by F6S less any amounts F6S is entitled to in connection with this Agreement by way of Fees (and any associated tax) for R&D Tax Services and/or other F6S Services. Customer agrees to take the appropriate action requested by F6S to ensure that F6S have the appropriate and requisite authority to perform the F6S Services. Customer will execute any permission or process required by F6S under Conditions 5.10 and 3.6 by following the direction as provided by F6S within seven (7) days of receiving such direction from F6S.

6. INTELLECTUAL PROPERTY

- 6.1** All Intellectual Property Rights in or arising out of or in connection with the F6S Services shall be owned by F6S.

6.2 Neither party will claim rights to any of the other Party's Intellectual Property Rights as a result of this Agreement.

6.3 The Customer acknowledges that, in respect of any third party Intellectual Property Rights involved in providing the F6S Services, the Customer's use of any such Intellectual Property Rights is conditional on F6S obtaining a written licence from the relevant licensor on such terms as will entitle F6S to license such rights to the Customer which may incur additional charges.

6.4 All F6S Materials are the exclusive property of F6S.

7. CONFIDENTIALITY

7.1 A party (receiving party) shall keep in strict confidence all technical or commercial know-how, specifications, inventions, processes or initiatives which are of a confidential nature and have been disclosed to the receiving party by the other party (disclosing party), its employees, agents or subcontractors, and any other confidential information concerning the disclosing party's business, its products and services which the receiving party may obtain. The receiving party shall only disclose such confidential information to those of its employees, agents and subcontractors who need to know it for the purpose of discharging the receiving party's obligations under the Agreement, and shall ensure that such employees, agents and subcontractors comply with the obligations set out in this Condition as though they were a party to the Agreement. The receiving party may also disclose such of the disclosing party's confidential information as is required to be disclosed by law, any governmental or regulatory authority or by a court of competent jurisdiction. This Condition 7 shall survive termination of the Agreement.

8. F6S OBLIGATIONS

8.1 F6S agrees to:

- a) provide the F6S Services with all due care, skill and ability and in the best interests of the Customer;
- b) devote as much time to the provision of the F6S Services as may be necessary for their proper performance;
- c) conduct all F6S Services in accordance with the applicable Legislation;
- d) provide promptly and give to a Customer all such information as they may reasonably require in connection with the provision of the F6S Services; and
- e) provide a response in a timely manner to any requests for technical support (in relation to the use of the Site only).

9. LIABILITY

9.1 This Condition 9 sets out the entire financial liability of F6S (including any liability for the acts or omissions of its employees, agents and sub-contractors) to the Customer:

- a) arising under or in connection with the Agreement;
- b) in respect of any use made by the Customer of the F6S Services and the F6S Materials or any part of them; and

- c) in respect of any representation, statement or tortious act or omission (including negligence) arising under or in connection with the Agreement.

9.2 Except as expressly and specifically provided in the Agreement:

- a) the Customer assumes sole responsibility for the final financial statement and the results obtained from the use of the F6S Services and the F6S Materials, and for conclusions drawn from such use. F6S shall have no liability for any damage caused by errors or omissions in any information, instructions or scripts provided to F6S by the Customer in connection with the F6S Services, or any actions taken by F6S at the Customer's direction;
- b) all warranties, representations, conditions and all other terms of any kind whatsoever implied by statute or common law are, to the fullest extent permitted by applicable law, excluded from this Agreement.

9.3 Nothing in this Agreement excludes the liability of either party:

- a) for death or personal injury caused by its own negligence; or
- b) for fraud or fraudulent misrepresentation.

9.4 Subject to Condition 9.2 and Condition 9.3:

- a) F6S shall not be liable whether in tort (including for negligence or breach of statutory duty), contract, misrepresentation, restitution or otherwise for any loss of profits, loss of business, depletion of goodwill and/or similar losses or loss or corruption of data or information, or pure economic loss, or for any special, indirect or consequential loss, costs, damages, charges or expenses however arising under this Agreement; and
- b) F6S's total aggregate liability in contract, tort (including negligence or breach of statutory duty), misrepresentation, restitution or otherwise, arising in connection with the performance or contemplated performance of this Agreement shall be limited to the total Fees paid for the specific F6S Service out of which the claim arose during the 12 months immediately preceding the date on which the claim arose.

9.5 Customer shall fully indemnify F6S for and against any damages, losses, costs and expenses (including reasonable legal costs and expenses) or other liabilities resulting from Customer's breach of its obligations in clause 4.

9.6 F6S will not be responsible for any failure by Customer to make the correct R&D tax credit/relief claim or tax payment on time. For the avoidance of doubt, We will not be responsible for any losses, including penalties and interest that arise where:

- a) We ask Customer, or third parties, for information or documentation relevant to our F6S Services and We do not receive it within a reasonable time and on time;
- b) Customer fails to sign and send back to us any documents within the time requested;

- c) We cannot complete our work because of incomplete, inaccurate or estimated information;
- d) Customer does not pay any tax on time; or
- e) Customer does not act on our advice.

10. COMPLAINTS

F6S tries to meet the highest standards when providing the F6S Services. We take any complaints We receive about this very seriously. We encourage the Customer to bring any complaint to our attention and We welcome any suggestions for improving our procedures. We will try and solve any disagreements quickly and efficiently. If You are not happy with the way F6S deals with any complaint and You wish to take court proceedings, You must do this within England. Relevant English law will apply.

11. TERM & TERMINATION

11.1 This Agreement shall commence on the Commencement Date set out in the Order Form and shall last for the Term set out as follows:

- a) For Accounting Services, Legal Services and R&D Tax Services, this Agreement shall continue for an initial period of twelve (12) months or as otherwise set out in the Special Terms in the Order Form ('**Initial Subscription Term**') thereafter, this Agreement shall be automatically renewed for successive periods of twelve (12) months (each a '**Renewal Subscription Term**') unless:
 - i. either party notifies the other party of termination, in writing, at least thirty (30) days before the end of the Initial Subscription Term or any Renewal Subscription Term, in which case this Agreement shall terminate upon the expiry of the applicable Initial Subscription Term or Renewal Subscription Term; or
 - ii. the Agreement is otherwise terminated in accordance with the provisions of these F6S Engagement Terms. (together, the '**Term**')
- b) For Grant Application Advisory Services this Agreement shall commence on the Commencement Date and shall continue until the completion of the F6S Services selected on this Order Form and when all amounts due (including, but not limited to, any Contingency Fee) to F6S by Customer are paid to F6S.
- c) Where F6S are working for Customer on a Contingency Fee basis and Customer terminates the Engagement at any time during the fiscal year, F6S shall be entitled to all Contingency Fees that would have been due for fiscal years subsisting (in whole or in part) during the Term.

11.2 F6S reserves the right to terminate any and all aspects of this Agreement on thirty (30) days' notice if it chooses to discontinue provision of any F6S Service. F6S shall cooperate with Customer and make commercially reasonable efforts to introduce

Customer to an alternative service provider, which shall not be binding on Customer.

11.3 Without affecting any other right or remedy available to it, F6S may suspend provision of the F6S Services under the Agreement or any other contract between the Customer and F6S or terminate the Agreement with immediate effect by giving written notice to the Customer if:

- a) the Customer fails to pay any amount due under this Agreement on the due date for payment and remains in default not less than 14 days after being notified in writing to make such payment;
- b) the Customer commits a material breach of any other term of this Agreement which breach is irremediable or (if such breach is remediable) fails to remedy that breach within a period of 14 days after being notified in writing to do so;
- c) the Customer becomes insolvent or is otherwise unable to pay its debts as they fall due.

11.4 F6S may elect at its sole discretion to not do any specific year's R&D or SR&ED claim under this Agreement solely with respect to the F6S Services known as "R&D Tax Services" as shall be set out in the Order Form if Customer does not have more than GBP30,000 (if Company's Reporting Jurisdiction is the United Kingdom) or C\$50,000 (if Company's Reporting Jurisdiction is Canada) or €35,000 (if Company's Reporting Jurisdiction is Ireland), or the local currency equivalent (if Company's Reporting Jurisdiction is in any other country) in eligible R&D expenditure in any fiscal year (a "Pass Period"). Customer may elect for F6S to provide the R&D Tax Services for a Fee of £1,500 (if Company's Reporting Jurisdiction is the United Kingdom), C\$2,500 (if Company's Reporting Jurisdiction is Canada) or €1,750 (if Company's Reporting Jurisdiction is Ireland), or the local currency equivalent (if Company's Reporting Jurisdiction is any other country) if (and only if) F6S exercises its right to a Pass Period for any individual Pass Period. Any Pass Period election by F6S shall not affect the validity, Term, duration or any other applicable aspect of this Agreement.

12. CONSEQUENCES OF TERMINATION

12.1 On termination of this Agreement for any reason:

- a) F6S shall not be under any obligation legal or otherwise to continue with, or to complete any pending F6S Services, with no liability to Customer;
- b) the Customer shall immediately pay to F6S all of F6S's outstanding unpaid invoices and interest and, in respect of the F6S Services supplied but for which no invoice has been submitted, F6S shall submit an invoice, which shall be payable by the Customer immediately on receipt;
- c) the Customer shall return all of F6S Materials and any Deliverables (to the extent possible) which have not been fully paid for. If the Customer fails to do so, then F6S may enter the Customer's premises and take possession of them where applicable. Until they have been

returned, the Customer shall be solely responsible for their safe keeping and will not use them for any purpose not connected with this Agreement;

- d) the accrued rights, remedies, obligations and liabilities of the parties as at expiry or termination shall be unaffected, including the right to claim damages in respect of any breach of the Agreement which existed at or before the date of termination or expiry; and
- e) Conditions which expressly or by implication survive termination shall continue in full force and effect.

13. DATA PROTECTION

- 13.1 Each party shall comply with its respective obligations under the provisions of Regulation (EU) 2016/679 (the "GDPR") and references in this Condition to "Data Processor", "Data Controller" and "Personal Data" shall have the meanings defined in the GDPR.
- 13.2 Subject to any and all applicable data protection legislation including, but not limited to, the GDPR ("Data Protection Legislation") and the terms of F6S's privacy policy as amended from time to time ("Privacy Policy"), F6S shall be entitled to use the Personal Data of the Customer as lawfully required by F6S to enable F6S to complete its obligations under this Agreement.
- 13.3 F6S and the Customer agree that F6S shall be a Data Controller when processing Personal Data in accordance with this Agreement. F6S and the Customer agree that they shall at all times during the continuation of this Agreement and as necessary thereafter, comply with the provisions of the Data Protection Legislation. .

14. FORCE MAJEURE

F6S reserves the right to suspend the performance of any F6S Services or to terminate this Agreement with no liability to the Customer if it is prevented from, or delayed in, carrying on its business by a Force Majeure Event.

15. GENERAL TERMS

- 15.1 No variation of this Agreement shall be effective unless it is in writing and signed by the parties (or their authorised representatives).
- 15.2 No failure or delay by a party to exercise any right or remedy provided under this Agreement or by law shall constitute a waiver of that or any other right or remedy.
- 15.3 Except as expressly provided in this Agreement, the rights and remedies provided under this Agreement are in addition to, and not exclusive of, any rights or remedies provided by law. If any provision (or part of a provision) of this Agreement is found by any court or administrative body of competent jurisdiction to be invalid, unenforceable or illegal, the other provisions shall remain in force.
- 15.4 If any invalid, unenforceable or illegal provision would be valid, enforceable or legal if some part of it were deleted, the provision shall apply with whatever modification is necessary to give effect to the commercial intention of the parties.
- 15.5 This Agreement, the Order Form and any documents referred to in it, constitute the whole agreement between the parties and supersede any previous

arrangement, understanding or agreement between them relating to the subject matter they cover.

- 15.6 Each of the parties acknowledge and agree that in entering into this Agreement it does not rely on any undertaking, promise, assurance, statement, representation, warranty or understanding (whether in writing or not) of any person (whether party to this Agreement or not) relating to the subject matter of this Agreement, other than as expressly set out in this Agreement.
- 15.7 The Customer shall not, without the prior written consent of F6S, assign, transfer, charge, sub-contract or deal in any other manner with all or any of its rights or obligations under this Agreement. F6S may at any time assign, transfer, charge, sub-contract or deal in any other manner with all or any of its rights or obligations under this Agreement.
- 15.8 Nothing in this Agreement is intended to or shall operate to create a partnership between the parties, or authorise either party to act as agent for the other, and neither party shall have the authority to act in the name or on behalf of or otherwise to bind the other in any way.
- 15.9 This Agreement governs the relationship between the Customer and F6S and does not create any third party beneficiary rights.
- 15.10 Any notice required to be given under this Agreement shall be in writing and shall be delivered by hand or sent by pre-paid first-class post or recorded delivery post to the other party at its address set out in the Order Form, or such other address as may have been notified by that party for such purposes. A notice delivered by hand shall be deemed to have been received when delivered (or if delivery is not in business hours, at 9 am on the first business day following delivery). A correctly addressed notice sent by pre-paid first-class post or recorded delivery post shall be deemed to have been received at the time at which it would have been delivered in the normal course of post.
- 15.11 This Agreement and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with the law of England and Wales.
- 15.12 Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim arising out of or in connection with this Agreement or its subject matter or formation (including non-contractual disputes or claims).

16. DEFINITIONS

In these F6S Engagement Terms (except where the context otherwise requires) the following words shall have the following meanings:

Acceptance: shall be as follows:

- a) If the Company's Reporting Jurisdiction is the United Kingdom and in respect of the selection of R&D Tax Services in the Order Form is defined as the earlier of:
 - i) receipt of form CT620 'Acknowledgement of a company tax return' from HMRC showing corporation tax payable in the case of profit-making accounting periods, which takes into

account the reduction in tax due as a result of the claim for R&D tax relief; or

ii) receipt of funds for the tax credit receivable from HMRC in the case of a loss-making accounting period or where tax has already been paid and is being refunded due to the adjusted overpayment.

b) if the Company's Reporting Jurisdiction is France and in respect of the selection of R&D Tax Services in the Order Form as defined as the earlier of:

i) receipt of 'Relevé de Solde d'IS' or 'Déclaration de Résultat' from the Centre Générale des Impôts and/or MESR showing corporation tax payable in the case of profit-making accounting periods, which takes into account the reduction in tax due as a result of the claim for R&D expenditure or tax relief usable against future tax for loss-making accounting periods which takes into account the reduction in future tax due as a result of the claim; or;

ii) receipt of funds for the tax credit receivable from the Centre Générale des Impôts and/or MESR in the case of immediate reimbursement situation for R&D expenditure.

Agreement: the contract between F6S and the Customer for the supply of F6S Services in accordance with these Conditions constituted by the Order Form, these F6S Engagement Terms and any documents referred to or hyperlinked therein unless expressly excluded herein.

Bank Debit: a method of payment that uses a service chosen by F6S at its sole discretion, with which Customer registers its Customer Bank Details so that F6S can collect Fees from Company's bank account on a periodic, occasional and/or one-time basis.

Bank Transfer: sending of money for F6S Services from Customer to the bank account of F6S.

Business Day: a day (other than a Saturday, Sunday or public holiday) when banks in London (if Company's Reporting Jurisdiction is the United Kingdom) or Paris (if Company's Reporting Jurisdiction is France) are open for business.

Commencement Date: has the meaning set out in Condition 2.2 and as set out in the Order Form.

Conditions: These conditions set out in the F6S Engagement Service Terms as amended from time to time.

Contingency Fee in the Order Form refers to a fee payable (as a % of the Total or as a Fixed Fee) upon success e.g. the successful Acceptance of an R&D tax credit/relief claim and/or Grant Application Advisory Service submitted to a Relevant Organization which results in a repayment.

Cookie Policy: Located at <https://www.f6s.com/cookie-policy> or any successor location and may be updated from time to time at F6S' sole discretion, any such update shall be deemed to be incorporated by reference.

Company's Reporting Jurisdiction: The set of rules, standards and other requirements that are applied in the country and/or jurisdiction where Company is responsible for reporting its financial, regulatory and other matters.

Customer: the person or firm who purchases F6S Services from F6S.

Deliverables: the deliverables produced by F6S for the Customer as selected on the Order Form and as further described in the F6S Service Information Pages.

Direct Cash: refers to when F6S Fees are deducted from the gross repayment sums related to the F6S Services which are received from the Relevant Organization and/or another third party direct to F6S. As illustrative examples and without limitation, such Relevant Organizations include HMRC, Centre Générale des Impôts and/or MESR, which are third parties involved in F6S' delivery of the F6S Services and, as an illustrative example and without limitation, send F6S the total gross repayment sums which F6S then pay over to Customer less the F6S Fees and VAT (if any) i.e. F6S deduct and retain the F6S Fees and VAT (if any).

F6S Hourly Rate: as set out in the Order Form.

F6S Materials: has the meaning set out in Condition 4.1 (e).

F6S Services: all services, including the Deliverables, supplied by F6S to the Customer.

F6S Service Information Pages: the description or specification of the expected Deliverables pertaining to the F6S Services.

Fees: the charges payable by the Customer for the supply of the F6S Services in accordance with the Order Form and Condition 5.

Fixed Fee: refers to a determinable fixed sum which may be payable as a one-off or periodically in respect of the relevant F6S Service selected on the Order Form.

Force Majeure Event: any event arising that is beyond the reasonable control of the affected party (including any industrial dispute affecting any third party, governmental regulations, fire, flood, inclement weather, disaster, civil riot or war).

Grant Audit Completion: in the Order Form refers to each grant audit or accountant's report being signed off and approved by the grant auditor so it is in a state to be submitted to the grant making organization.

Guarantor: the director of the Customer who signs the Order Form on behalf of the Customer.

Intellectual Property Rights: patents, rights to inventions, copyright and related rights, trade-marks, business names and domain names, rights in get-up, goodwill and the right to sue for passing off, rights in designs, database rights, rights to use, and protect the confidentiality of, confidential information (including know-how), and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.

Legislation: all applicable laws, Acts of Parliament and Treaties and all orders, regulations, directives, conventions and subordinate legislation made pursuant to such an Act or Treaty or otherwise having the force of law.

Losses: means any claims, losses, demands, actions, third party claims, damages, costs (including court costs and legal fees), fines, liabilities, obligations, liens and expenses.

Normal Business Hours: 9.00 am to 5.00 pm local UK time, each Business Day.

Order: the Customer's order for Services as set out in the Customer's Order Form which can be executed online via electronic signature (using DocuSign or a similar service) or manually as required.

Order Form: the relevant order form agreed and executed by the parties which forms part of the Agreement.

Privacy Policy: Located at <https://www.f6s.com/privacy-policy> or any successor location and may be updated from time to time at F6S' sole discretion, any such update shall be deemed to be incorporated by reference.

Promotional Period: refers to a limited period during which certain fees ordinarily payable in respect of the F6S Services may be waived or discounted by F6S.

R&D Tax Services: shall be as follows:

- a) if the Company's Reporting Jurisdiction is the United Kingdom includes the R&D related services related to Section 837A Income and Corporation Taxes Act 1988 and the BIS Guidelines on the Meaning of Research and Development for Tax Purposes, Video Game Tax Relief, Video Games Tax Credits, Manufacturing R&D Tax Credits and/or another source of tax credits as noted on the F6S Order Form.
- b) if the Company's Reporting Jurisdiction is France includes the R&D related services related to article 244 quarter B du CGI and the BOI-BIC-RICI-10-10-20 or BOI-BIC-RICI-10-10-45 on the Meaning of Research and Development for Tax Purposes, Credit d'Impôt Recherche, Credit d'Impôt Innovation, Jeune Entreprise Innovante and/or another source of tax credits as noted on the F6S Order Form.

Relevant Organization: Governmental and non-governmental organizations that F6S interacts with on Customer's behalf in order to fulfil its obligations under this Agreement. As illustrative examples, relevant tax organizations would include, but would not be limited to HMRC, Centre Générale des Impôts and/or any organization in relation to which F6S is providing the F6S Services.

Site: www.f6s.com.

Subscription: refers to periodic payment arrangement with auto-renewal subscription payments payable for the Term.

Subscription Rate: refers to the amount payable in respect of a Subscription.

Terms and Conditions: Located at <https://www.f6s.com/terms> or any successor location and may be updated from time to time at F6S' sole discretion, any such update shall be deemed to be incorporated by reference.

Term: refers to the Initial Subscription Term along with any applicable Renewal Subscription Term.

Total Grants Received: in respect of the Grant Application Advisory Service selected on the Order Form is defined as:

- a) the gross amount(s) received from a Relevant Organization that are paid to Company.
- b) if Company is paid a grant in multiple payments from a Relevant Organization, the amounts payable to F6S by Company for each individual payment shall be immediately payable to F6S by Company on receipt of each grant payment until such time that the full grant has been received by Company.

Total Tax Saved: in respect of the R&D Tax Services selected on the Order Form is defined as:

- a) if the Company's Reporting Jurisdiction is the United Kingdom
 - i) for tax-paying accounting periods (i.e. those with taxable profits), this will be the reduction in corporation tax payable for the relevant accounting period which is attributable to the claim for enhanced R&D expenditure. If the claim is of an amount which reduces taxable profits to £nil and also results in a loss carried forward, the 'Total Tax Saved' will include the future tax saving in respect of the utilisation of those losses based on the assumption that they will be used in full in the following accounting period, calculated at the rate of tax expected to apply in that period; and
 - ii) for loss-making accounting periods, this will be the value of corporation tax credit received.
- b) if the Company's Reporting Jurisdiction is France
 - i) for tax-paying accounting periods (i.e. those with taxable profits), this will be the reduction in corporation tax payable for the relevant accounting period which is attributable to the claim for R&D expenditure. If the claim is of an amount which reduces taxable profits to £nil and also results in a loss carried forward, the 'Total Tax Saved' will include the future tax saving in respect of the utilisation of those losses based on the assumption that they will be used in the following accounting periods, calculated at the rate of tax expected to apply in that period; and
 - ii) for loss-making accounting periods, this will be the value of Tax Relief usable against the following three future tax years; and
 - iii) for immediate reimbursement situation, this will be the value of corporation tax credit received.

F6S Service Information Pages

1) Accounting Service

A) Year-End Accounting

Where you engage F6S to provide you with Year-End Accounting, such service shall include:

1. Online Accounting Platform

F6S will provide you with an online accounting platform subscription as chosen by F6S.

F6S will assist in orientating you on how to use the online accounting platform as a secondary support to the online accountancy software's own help and support services.

2. Year-end business accounts

F6S will;

Prepare your year-end annual financial statements based on information you provide.

Prepare your annual abbreviated accounts based on information you provide.

Submit your annual abbreviated accounts online to Companies House.

3. Corporation tax and dividends

F6S will;

Use your annual accounts to complete your CT600 and tax computation

Submit or assist you in submitting your CT600 online to HMRC

Generate or assist you in generating dividend vouchers and associated minutes

All items we prepare are for your approval and rely on information and guidance provided by you.

B) Standard Accounting

Where you engage F6S to provide you with Standard Accounting Services, such services shall include:

1. F6S will provide you access to online interfaces for data entry and visualization, as available. F6S will either conduct the following activities for you or provide you with an online interface for you to do so by yourself.

2. Support

F6S will;

- Enable you with email support for quick simple queries that we can answer in less than five minutes.

- Provide you with a link to get online accountancy software platform support via the company providing the online accountancy software.

- Enable you to schedule up to two fifteen minute live online sessions per month to respond to questions and issues that we cannot cover through email support.

3. Online Accounting Platform

F6S will provide you with an online accounting platform subscription as chosen by F6S.

F6S will assist in orientating you on how to use the online accounting platform as a secondary support to the online accountancy software's own help and support services.

4. VAT

F6S will assist you in registering for VAT, make any changes to your VAT registration and be your authorized agent for VAT with HMRC.

Provide you with an ability to submit your returns online to HMRC.

5. Payroll

F6S will assist you in registering for PAYE online or employers, make any changes to your Payroll registration and be your authorized agent for Payroll with HMRC.

Provide you with an ability to submit monthly RTI payroll to HMRC.

6. Year end business accounts

F6S will;

Prepare your year-end annual financial statements based on information you provide.

Prepare your annual abbreviated accounts based on information you provide.

Submit your annual abbreviated accounts online to Companies House.

7. Corporation tax and dividends

F6S will;

Use your annual accounts to complete your CT600 and tax computation

Submit or assist you in submitting your CT600 online to HMRC

8. Companies House Management

Assist you with changes to officer and company information using Companies House web-filing.

Assist you with preparation and filing of Confirmation statement using Companies House web-filing.

Assist SH01 filing with Companies House based on information provided by you.

9. SEIS / EIS

Assist with SEIS and or EIS Advanced Assurance application form.

Provide letter/email template for Advanced Assurance application submission.

Assist with SEIS1 and or EIS1 compliance statement (up to 5 investors).

We will assist you with reasonable HMRC correspondence.

All items we prepare are for your approval and rely on information and guidance provided by you.

Assistance with anything outside of the routine course of activities for a UK business, such as an HMRC enquiry, a VAT inspection or any penalty appeal will incur an additional hourly cost if you choose to request our assistance. If you do not request our assistance, we will not be liable in any manner for adverse outcomes of any such non-routine event. We also do not include preparation of a EC Sales List in the standard services. We are not liable for any penalty or late filing fee you may incur. You are responsible for any and all filing fees required in the course of providing you the Accounting Services. In the event that we choose (at our sole discretion) to pay any filing fee on your behalf, you will immediately reimburse us for any such filing fees.

C) Bookkeeping

Where you engage F6S to provide you with Bookkeeping, such services shall include:

1. Bookkeeping

Reconcile up to 100 bank account transactions against payments on invoices you send to Customers.

Reconciling bank account transactions (up to 100/month) through the online accountancy platform, usually at the end of each month.

Prepare and file your monthly employer's PAYE submission with HMRC (up to 10 employees).

Prepare & file quarterly VAT returns based on information you provide.

Prepare and file pension mandates through Customer's chosen provider

Generating monthly management accounts (profit and loss, and balance sheet) through the online accountancy platform

We will assist you with reasonable HMRC correspondence.

All items we prepare are for your approval and rely on information and guidance provided by you.

Assistance with anything outside of the routine course of activities for a UK business, such as an HMRC enquiry, a VAT inspection or any penalty appeal will incur an additional hourly cost if you choose to request our assistance. If you do not request our assistance, we will not be liable in any manner for adverse outcomes of any such non-routine event. We also do not include preparation of a EC Sales List in the standard services. We are not liable for any penalty or late filing fee you may incur. You are responsible for any and all filing fees required in the course of providing you the Accounting Services. In the event that we choose (at our sole discretion) to pay any filing fee on your behalf, you will immediately reimburse us for any such filing fees.

R&D Tax Services

Where you engage F6S to provide you with R&D TAX Services, such services shall include F6S:

1. conducting interviews with various members of your technical team to gather more detailed information about the nature of your activities and the technical challenges you face;
2. assisting you in the determination of which projects or activities demonstrate the criteria to be considered eligible R&D activities;
3. assisting you in the analysis, quantification and collation of staff costs, subcontractors, externally provided workers and other R&D expenditure associated with eligible projects or activities;
4. assisting in preparing supporting technical documentation to be submitted with the claim;
5. reviewing any documentation or other support prepared by you and giving feedback on areas that are likely to be challenged by the Relevant Organization;
6. sending the completed claim to you for your review and approval;
7. assisting you with responding to normal Relevant Organization correspondence or enquiries raised by the Relevant Organization unit initially responsible for reviewing the claims which may involve:
 - a. liaising with you to draft appropriate responses to queries raised by the Relevant Organization in written correspondence and obtaining your approval for any response;
 - b. briefing your technical personnel whom are to be interviewed by the Relevant Organization;
 - c. liaising with the Relevant Organization to expedite the agreement of your claim;
 - d. attending, with you, meetings with the Relevant Organization to assist in explaining the technical rationale and basis for the claims

Grant Audit Services

Where you engage F6S to provide you with Grant Audit Services, such services shall include F6S:

1. connecting you with the grant auditing organization. If you decide to proceed with the audit, you would need to negotiate and enter into a direct contract with the grant auditing organization. F6S would not be a party to that contract and would have no liability to you in respect of that contract. If you decide not to enter into a direct contract with the grant auditing organization, then the Grant Audit Services would be void and would not proceed. However, this would not affect the remainder of the Agreement or the other F6S Services being provided to you under the Agreement;
2. providing to you a list of information and supporting material required from you for the grant audit;
3. assisting in writing and preparing supporting documentation to be submitted by you with the grant audit(s); and
4. reviewing any documentation or other supporting material prepared by you and giving feedback on its appropriateness for the grant audit.

It is your responsibility to ensure that all information, documentation and any other materials (a) provided to the grant audit organization; and (b) submitted by you for the grant audit, are adequate, accurate and complete in all material respects. F6S accepts no responsibility or liability in this regard.