

Sage for Accountants Terms & Conditions

Last Updated: March 2026

These terms governs your access and use of Sage for Accountants (defined below) and Sage Points (defined below). By accessing and using Sage for Accountants and Sage Points, you agree to be bound by and comply with this Agreement (defined below). Sage for Accountants allows you to promote and facilitate the provision of the products that we make available as a solution for your clients through Sage for Accountants from time to time (the "**Products**").

The relevant terms for each Product ("**Product Terms of Use**") can be found on our website: (i) <https://www.sage.com/en-gb/legal/terms-and-conditions/product-and-service-terms-and-conditions/> if you subscribe to Sage for Accountants in the United Kingdom; and (ii) <https://www.sage.com/en-ie/legal/terms-and-conditions/product-and-service-terms-and-conditions/> if you subscribe to Sage for Accountants in the Republic of Ireland. If there is any difference between this Agreement and the Product Terms of Use, this Agreement will take precedence in relation to your access and use of Sage for Accountants.

Capitalised terms used herein without definition shall have the meaning given in the Product Terms of Use unless otherwise specified.

1. Definitions and Interpretation

1.1. Definitions.

"Affiliate": any entity that directly or indirectly Controls, is Controlled by, or is under common Control with, the subject entity, where "Control" is the direct or indirect ownership or control of at least a majority of the voting rights in the entity, or otherwise the power to direct the management and policies of the entity. An entity is an Affiliate only so long as such Control continues.

"Agreement": (where applicable) these terms and conditions, the Service Specific Terms, your Order(s), the Data Processing Agreement, Privacy Notice, and any applicable exhibits, appendices, annexes and schedules or terms and conditions referred to within any of the aforementioned.

"AI-Generated Output": the content generated and returned to a User resulting from that User prompting or using an AI System in the context of, or embedded within, Sage for Accountants.

"AI Input Data": any data input into an AI System, by you or any User, including (without limitation) prompts, queries and instructions (in whatever medium or format), but excluding: (a) instructional prompts, contextual injections, system-level inputs, or other technical content provided by or on behalf of Sage; or (b) Sage provided customisation, or fine tuning data.

"AI Data": together AI Input Data, AI-Generated Output and any data derived from or containing the same.

"AI System": any artificial intelligence technologies, systems, models, tools or functionality, including machine learning, deep learning, generative AI, and any autonomous, semi-autonomous or agentic AI functionality or capabilities.

"Confidential Information": any information that is proprietary or confidential and is either clearly labelled as such or which ought to be reasonably considered to be confidential, and which is disclosed by either party (the "**Disclosing Party**") to the other (the "**Receiving Party**").

"Customer Data": the data, information, files, photos, documents or material provided, inputted, shared or submitted by Users, or otherwise on your behalf, via Sage for Accountants, which may include data (including Personal Data) relating to Users, your customers, suppliers, employees or other third parties, and includes any AI Input Data.

"Data Processing Agreement": our Data Processing Agreement found at: (i) <https://www.sage.com/en-gb/legal/terms-and-conditions/product-and-service-terms-and-conditions/data-processing-agreement/> if you subscribe to Sage for Accountants in the United Kingdom; or (ii) <https://www.sage.com/en-gb/legal/terms-and-conditions/product-and-service-terms-and-conditions/> if you subscribe to Sage for Accountants in the Republic of Ireland (or such other URL as notified to you) as amended from time to time. Terms defined in the Data Processing

Agreement shall have the same meanings when used in this Agreement unless otherwise specified.

"Documentation": the documentation, online or written user guides, specifications, manuals, and any other information regarding Sage for Accountants and/or Sage Points made available by Sage, and any updates thereto.

"Effective Date": the date you accept this Agreement and subscribe to Sage for Accountants and/or Sage Points by accessing Sage for Accountants and/or Sage Points (as applicable).

"Intellectual Property Rights": all intellectual property rights of any nature subsisting anywhere in the world, whether registered or unregistered, including: patents, utility models, and applications thereof; trade marks, service marks, trade names, domain names, goodwill, and the right to sue for passing off, and applications thereof; registered and unregistered design rights, and applications for registered designs; copyright and related rights; database rights; rights in confidential information, trade secrets, and know-how; and all other intellectual property rights and equivalent forms of protection subsisting now or in the future; in each case for the full term of such rights, including all renewals and extensions.

"Module": packages that you may use alongside the Product (as described in the Documentation) either subject to payment of an additional fee, or as otherwise agreed, on a subscription or fixed term basis. Some Modules are optional whilst others will be included automatically in your licence; please refer to your Documentation and Sage websites for details.

"Order": an ordering document (such as an order schedule or invoice) between us for your subscription to Sage for Accountants and/or where there is no ordering document, any instruction from you to us for your subscription to Sage for Accountants.

"Personal Data": shall have the meaning as set out in the Data Processing Agreement.

"Privacy Notice": the privacy notice posted on <https://www.sage.com/en-gb/legal/privacy-and-cookies/> (or such other URL as notified to you) as amended from time to time.

"Sage": The Sage Group plc or its Affiliates.

"Sage Data": the information in an order (if applicable), data about the configuration and use of Sage for Accountants, the Documentation, and other information provided to you via login in Sage for Accountants or otherwise by Sage during performance under this Agreement, but excluding Customer Data and AI-Generated Outputs.

"Sage for Accountants": the products and services provided by us to you under this Agreement or otherwise, including any associated offline or mobile components, Updates and (whether optional or mandatory) any add-ons, modules, features or functionality that work with the products or services, including any AI Systems, but excluding all Third-Party Services.

"Sage Points": the service allowing you to accrue points, receive discounts, and access other related services, for Sage for Accountants, that we may notify you of from time to time.

"Sage Points Tier": a tier that forms part of your Sage for Accountants subscription, as set out on www.sage.com or any other place that we may notify you from time to time.

"Service Specific Terms": any service specific or special terms that you accept in addition to these terms.

"Third-Party Provider": any third party (other than Sage) that provides a Third-Party Service.

"Third-Party Services": any product (including but not limited to software of any kind, cloud services, or forms), tool (including integration or development tools), service (including implementation, configuration, development or accounting) or any tool, product or service of a third-party that employs or makes use of an AI System, provided to you under a separate agreement or terms and conditions by a Third-Party Provider.

"Updates": any future modifications, additional features, enhancements, patches, fixes, revisions, and derivative works that may be made to Sage for Accountants or Documentation.

"Usage Data": non-personally identifiable data resulting from Users' use of Sage for Accountants, such as metadata, performance metrics and usage trends or volume.

"User(s)": a named individual authorised by you to use Sage for



Accountants and the Documentation, for whom you have purchased a subscription, and who has been supplied with user credentials for Sage for Accountants by you or by us at your request.

“we”, “us” or “our”: (i) Sage (UK) LTD (company registration number: 01045967 and registered office: C23 - 5 & 6 Cobalt Park Way, Cobalt Park, Newcastle Upon Tyne, NE28 9EJ, United Kingdom) if you subscribe to Sage for Accountants in the United Kingdom; (ii) Sage Hibernia Limited (company registration number: 300549 and registered office: Number One, Central Park, Dublin 18) if you subscribe to Sage for Accountants in the Republic of Ireland; or such other entity as may be identified in the invoices which are issued to you with respect to your use of Sage for Accountants, in which case your contracting entity shall be the entity identified in your invoices unless and until specified otherwise by Sage.

“You” or “your” both you and any company or other legal entity that you are authorised to represent (and to the extent appropriate any Affiliates) that accepts this Agreement.

1.2. **Interpretation.** In this Agreement: (a) headings are for convenience only and shall not affect its construction or interpretation; (b) “including” and “includes” and similar expressions shall, if the context requires, be interpreted as illustrative, not exhaustive; (c) references to a person include an individual, a body corporate and an unincorporated association of persons; (d) unless otherwise specified, a reference to “writing” or “written” includes email; (e) a reference to a statute, statutory provision or subordinate legislation is a reference to it as in force from time to time; and (f) references to any party shall include that party’s personal representatives, successors and permitted assigns.

2. Term

- 2.1. By accessing and using Sage for Accountants, you agree to be bound by this Agreement from the Effective Date.
- 2.2. This Agreement will hereby commence on the Effective Date and shall continue in force until it is terminated in accordance with clause 16.

3. Promotional Offers

- 3.1. We may, from time to time, make available promotional offers in respect of Sage for Accountants. Any such promotional offers will be subject to this Agreement and we reserve the right to withdraw or cease to offer any promotional offers at any time without notice to you.

4. Access to Sage for Accountants

- 4.1. From the Effective Date, you can set up and administer the Product accounts for your clients which will link to your own Sage for Accountants account.
- 4.2. You must take all reasonable steps to ensure that your clients comply with the Product Terms of Use, and any notices, policies and instructions relating to the Product which we provide to you and/or your clients, from time to time.
- 4.3. Sage for Accountants allows you to access your clients’ Product accounts (including access to client data), as well as manage such access rights over your clients’ Product accounts. You are responsible for ensuring that the level(s) of access that you assign to each of your client’s Product accounts has been agreed between you and your client.
- 4.4. For each client that you set up through Sage for Accountants, you must:
 - 4.4.1. notify them that you will have access to their Product account, that you are responsible for assigning access rights over their Product account and that Sage has no control over such access rights; and
 - 4.4.2. agree with each client the level(s) of access rights that they permit you to have over their Product account.
- 4.5. You agree that you will only assign access rights over your

clients’ Product accounts strictly in accordance with instructions.

- 4.6. We shall not be liable for any losses, damages, costs and expenses whatsoever that are suffered and/or incurred by you and/or your clients which arise out of or in connection with any breach or other failure to comply with this clause 4 relating to access rights.
- 4.7. Unless we tell you otherwise, your clients will not be eligible for any free trials of Products.
- 4.8. We may release Updates for Sage for Accountants at our discretion. We will try and notify you when we are going to provide such Updates.
- 4.9. Your use of Sage for Accountants may be subject to additional Service Specific Terms which will be set out on your Order or otherwise made available to you. Click here to see a list of some of our additional terms <https://www.sage.com/en-gb/legal/terms-and-conditions/product-and-service-terms-and-conditions/>.

5. Your obligations

- 5.1. You will perform your obligations promptly, diligently and in accordance with the standard reasonably expected of an experienced, trained and appropriately qualified accountant (or equivalent).
- 5.2. You shall comply with all notices, policies and instructions relating to your access and use of Sage for Accountants which we provide to you, from time to time.

6. Modules

- 6.1. Modules may be made available to you along with the Product. The Documentation will specify the period of use of such Modules. After the expiry of such period, you will be offered the opportunity to subscribe to the Module at the then current subscription price.
- 6.2. You acknowledge and agree that we may change the prices we charge for Modules at any time and we will give you reasonable notice of any such changes.

7. Sage Points

- 7.1. Once you subscribe to Sage for Accountants you will be eligible to earn Sage Points (as set out in Sage for Accountants). Sage Points can be accrued by purchasing Product subscriptions for your clients (“**Client Subscriptions**”) and by any other method that we may notify you from time to time.
- 7.2. All Sage Points must be accrued and used in accordance with this Agreement.
- 7.3. Once you have accrued enough Sage Points to move up a Sage Points Tier, you will receive a discount or further discount (“**Discount**”) on the Client Subscriptions that you have purchased. The Discount will apply to all Client Subscriptions that you have purchased and will be updated after the most recent billing period.
- 7.4. Sage Points will typically appear in your Sage for Accountants account within 24 hours after accrual. Any additions, cancellations or amendments that you make to your clients’ subscriptions during the billing period may not be immediately reflected in your Sage Points total and any relevant Discount and/or Sage Points Tier changes for the upcoming billing period. Where these amendments are not immediately applied to your current Sage Points total and Sage Points Tier, they will be applied for the subsequent billing period.
- 7.5. In the event that your Sage Points total reduces so that you fall below the current Sage Points Tier threshold, you will lose the benefits of that Sage Points Tier and after the next billing period you will receive the Sage Points Tier benefits of the lower Sage Points Tier, including any changes to the Discount applied to your Client Subscriptions.
- 7.6. Sage Points do not have any monetary value, are nontransferable and cannot be exchanged for any Products or other services. Sage Points may not be combined with any promotion that we may offer from time to time. Sage Points



do not constitute property. Sage may revoke some or all Sage Points and amend your Sage Points Tier if it is determined, in Sage's sole discretion, that you have received Sage Points due to an error, through fraud, abuse, or deception, or in any manner not authorised or intended by Sage.

- 7.7. If Sage Points is terminated or your Sage for Accountants account is closed, any remaining earned Sage Points will be forfeited.
- 7.8. We have the right to terminate, discontinue or change the benefits of Sage Points, the accrual of Sage Points and Sage Points Tiers.
- 7.9. You shall comply with all notices, policies and instructions relating to your access and use of Sage Points which we provide to you, from time to time.

8. Third-Party Services

- 8.1. We may present to you, or Sage for Accountants, Sage Points and/or Product may integrate with Third-Party Services, or you may separately procure Third-Party Services. We do not endorse or make any representation, warranty or promise regarding, and do not assume any responsibility for, any such Third-Party Services. We shall have no liability whatsoever for any damages, liabilities or losses caused by any Third-Party Services, irrespective of whether it is: (i) described as "authorised", "certified", "recommended" or the like; or (ii) included in your Order, Sage for Accountants, Sage Points and/or Product.
- 8.2. Your use of Third-Party Services is subject to the terms and conditions imposed by the relevant Third-Party Provider in addition to this Agreement (to the extent applicable). If you do not accept or agree to the terms and conditions imposed by the Third-Party Providers, then your access and use of Sage for Accountants, Sage Points and/or Product may be affected. If there is a conflict or inconsistency between this Agreement and such terms and conditions imposed by the Third-Party Providers, this Agreement shall take precedence in connection with the use of Sage for Accountants. You are solely responsible for evaluating Third-Party Services and Third-Party Providers, and for reviewing all applicable terms and conditions of any such Third-Party Providers.
- 8.3. We have no obligation to make available, maintain or provide support for Third-Party Services, and do not guarantee the initial or continuing interoperability of Sage for Accountants, Sage Points and/or Product with any Third-Party Services. If any Third-Party Services cease to be made available for interoperation with any feature of Sage for Accountants, Sage Points and/or Product, we may cease providing such feature without providing you with any refund, credit or other compensation.
- 8.4. We may withdraw access to Third-Party Services at any time and without notifying you. If a Third-Party Provider ceases to make the Third-Party Services available for interoperation with Sage for Accountants, Sage Points and/or Product features on reasonable terms, we may cease providing those Sage for Accountants, Sage Points and/or Product features without entitling you to any refund, credit or other compensation.
- 8.5. In the event that you procure any Third-Party Services on your or your clients' behalf, or you use or facilitate the use of Third-Party Services in relation to your clients' accounts, you shall remain fully responsible for the operation of such Third-Party Services.
- 8.6. If you obtain a Third-Party Service that requires access to or transfer of Customer Data, you agree to obtain any consents required, including from your clients, before sharing any Customer Data. You acknowledge that any such access or transfer is between you and the Third-Party Provider pursuant to the Third-Party Provider's own privacy notices and policies, and that we are authorised to provide the Customer Data as requested by the Third-Party Provider. We are not responsible for any modification,

loss, damage or deletion of Customer Data by any Third-Party Service.

9. Price and payment method

- 9.1. For each client you set up and administer a Product account through Sage for Accountants, it is your responsibility to ensure that the client pays you directly for their use of the relevant Product.
- 9.2. If a client subscribes to more than one Module, they will pay you for their entire use of the Modules and you will pay us for their use.
- 9.3. You agree to provide us with complete and accurate billing and contact information and shall promptly notify us of any change to this information.
- 9.4. By providing your payment details to us in connection with the Product, you agree that we may automatically begin charging you the fees in accordance with the terms of this Agreement. You must pay all fees due at such rate and frequency, and on such payment dates, as set out in the Documentation. Payment obligations are non-cancellable and fees paid are non-refundable (other than as expressly set out in this Agreement).
- 9.5. Payment of your client's fees to you shall constitute valid payment for their use of the Product or Module (as applicable) for the purposes of this Agreement.
- 9.6. We shall be entitled to increase the applicable fees at any time by giving you not less than thirty (30) days' written notice, and such an increase will take effect from your next payment date after this notice period has ended.
- 9.7. All fees are exclusive of applicable taxes, levies, or duties imposed by taxing authorities, including, for example, value added tax, goods and services tax, sales, use or withholding taxes, assessable by any jurisdiction whatsoever, and you shall be responsible for the payment of all such taxes, levies or duties in addition to the fees, excluding taxes on Sage's net income.
- 9.8. If any funds are unavailable from your account on the due date for payment, then without limiting our rights or remedies: (i) those fees may accrue late interest at the rate of 1.5% of the outstanding balance per month, or up to the maximum rate permitted by law, whichever is lower; and/or (ii) we may apply shorter payment terms to any future fees.
- 9.9. All payments you make to us under this Agreement will be made in full without any set-off, restriction or condition and without any deduction or withholding, unless you are required by law to make any such deduction or withholding.
- 9.10. Without prejudice to any other right or remedy we may have, if you fail to make any payment in accordance with this Agreement or fail to perform any other obligation to us, we:
 - 9.10.1. may at our option and upon written notice terminate this Agreement or suspend performance of our obligations under this Agreement in accordance with clause 16 until such time that you make payment or perform such obligation in full; and
 - 9.10.2. reserve the right to access your account and remove any and all of your clients from Sage for Accountants and provide a list of accountants in accordance with clause 16.6 to these clients at our discretion.
- 9.11. Where we suspend your access to Sage for Accountants, we may at our discretion agree to reactivate your account.

10. Access and Audit

- 10.1. We reserve the right to access and audit your use of Sage for Accountants and/or Sage Points (as applicable) at any time, including without limitation, for the purposes of:
 - 10.1.1. verifying your compliance with this Agreement;
 - 10.1.2. monitoring your use of Sage for Accountants; and
 - 10.1.3. investigating and/or remedying any errors or other related issues with Sage for Accountants.
- 10.2. If any such audit in accordance with clause 10.1 reveals any aspect of non-compliance, then you agree to promptly:



- 10.2.1. provide us with all information that we consider necessary in relation to any such non-compliance; and
- 10.2.2. correct any such non-compliance at your own cost.
- 10.3. If such an audit in accordance with clause 10.1 reveals that you are in breach of this Agreement, we reserve the right to remove any and all of your clients from your Sage for Accountants account.

11. Open-Source Components

- 11.1. This clause applies notwithstanding anything else to the contrary in this Agreement.
- 11.2. You acknowledge that certain components of the Services provided to you in object or source code form are covered by open source or similar licences (each component being an **“OSS Component”** and such licence being an **“OSS Licence”**).
- 11.3. Where the relevant OSS Licence requires it (and only to the extent required):
 - 11.3.1. any additional rights, permissions, exclusions and/or disclaimers in that OSS Licence will apply to the corresponding OSS Component;
 - 11.3.2. any terms (including any restriction, prohibition or exclusion) in this Agreement that are contrary to the terms of that OSS Licence shall not apply in relation to the corresponding OSS Component; and
 - 11.3.3. for Sage to make an offer to provide source code or related materials or information in relation to the corresponding OSS Component, such offer is hereby made by Sage. Any request for source code or related information should be directed only to: globalproductops@sage.com.
- 11.4. Clauses 13 and 14 of the Agreement shall not apply in relation to any infringement to the extent caused or contributed to by a component which is covered by open source or similar licences, and we shall not be liable to you for any claim or liability to the extent it arises out of the use of such a component.

12. Proprietary Rights and Data

- 12.1. Subject to the limited rights expressly granted hereunder, Sage alone (and its licensors, where applicable) reserves all rights, title and interest in and to Sage for Accountants and the Product (including any configurations, customisations, modifications, enhancements, Updates and revisions thereof), Sage Data and Documentation, including all related Intellectual Property Rights therein. All rights not expressly set out in this Agreement are reserved by Sage. The Sage name, logo and the product names associated with Sage for Accountants, Product and the Documentation are trademarks of Sage or third parties, and no right or licence is granted to use them.
- 12.2. Subject to the limited rights expressly granted under this Agreement, as between Sage and you, you own all rights, title and interest, including all Intellectual Property Rights, in and to the Customer Data.
- 12.3. Sage does not claim ownership rights in any AI-Generated Output. You are solely responsible for your use, modification, combination with other materials and publication of any AI-Generated Output.
- 12.4. You grant Sage, its Affiliates, and its subcontractors a royalty-free, non-exclusive and sublicensable right to use, host, process, copy, store, analyse, display, transform, reformat, combine and create derivative works from, the Customer Data and AI-Generated Outputs solely to the extent necessary to:
 - 12.4.1. develop, create, improve, enhance and make available our, and our Affiliates', services, products and applications;
 - 12.4.2. provide, administer and ensure the proper operation of Sage for Accountants and related systems;
 - 12.4.3. comply with applicable laws;

12.4.4. exercise our rights and perform our obligations under this Agreement.

- 12.5. Sage may collect Usage Data for internal research and to make improvements to Sage for Accountants. Use of Usage Data by Sage will be in an aggregated form that does not identify or otherwise permit the identification of named individual Users.
- 12.6. You may, but are not required to, provide Sage, its Affiliates or subcontractors with ideas, suggestions, requests, recommendations or feedback about Sage for Accountants or the Product (**“Feedback”**). If you do so, subject to the limited rights granted expressly in this Agreement, Sage shall own all rights, title and interest, including all Intellectual Property Rights, in and to the Feedback, including any configurations and customisations.
- 12.7. Each party will comply with the Data Processing Agreement, and references in the Data Processing Agreement to the “Agreement” shall be construed as references to this Agreement. Any Personal Data used to provide Sage for Accountants shall be handled in accordance with the requirements of the Data Processing Agreement. Further information on how Sage uses Personal Data is provided in Sage’s Privacy Notice.

13. Representations and Warranty Disclaimer

- 13.1. Each party represents to the other that it has the authority to enter into this Agreement, to carry out its obligations under it and to give the rights and licences granted under this Agreement.
- 13.2. EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, SAGE FOR ACCOUNTANTS IS PROVIDED ON AN “AS IS” AND “AS AVAILABLE” BASIS AND ONLY FOR COMMERCIAL USE, SUBJECT TO ANY RESTRICTIONS IN THIS AGREEMENT OR THE DOCUMENTATION. WE, ON BEHALF OF OURSELVES, OUR AFFILIATES AND LICENSORS, DISCLAIM TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW ALL OTHER REPRESENTATIONS, WARRANTIES, CONDITIONS, TERMS, UNDERTAKINGS AND GUARANTEES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING THOSE: (I) OF MERCHANTABILITY OR SATISFACTORY QUALITY; (II) OF FITNESS FOR A PARTICULAR PURPOSE; (III) OF NON-INFRINGEMENT; AND (IV) ARISING FROM CUSTOM, TRADE USAGE, COURSE OF PRIOR DEALING OR COURSE OF PERFORMANCE. EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, WE, OUR AFFILIATES AND OUR LICENSORS DO NOT WARRANT, REPRESENT, GUARANTEE OR UNDERTAKE THAT YOUR USE OF SAGE FOR ACCOUNTANTS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT SAGE FOR ACCOUNTANTS IS FREE FROM VIRUSES, BUGS, ERRORS OR MISTAKES, THAT SAGE FOR ACCOUNTANTS, DOCUMENTATION, THE INFORMATION AND/OR AI-GENERATED OUTPUTS OBTAINED BY YOU THROUGH SAGE FOR ACCOUNTANTS WILL MEET YOUR REQUIREMENTS OR PRODUCE PARTICULAR OUTCOMES OR RESULTS OR THAT SAGE FOR ACCOUNTANTS WILL PRODUCE ERROR-FREE AI-GENERATED OUTPUTS, MACHINE-GENERATED ANALYSIS, BENCHMARKS, INSIGHTS OR RESPONSES. WE, OUR AFFILIATES AND LICENSORS ARE NOT RESPONSIBLE OR LIABLE FOR: (A) ANY ISSUES WITH SAGE FOR ACCOUNTANTS THAT ARISE FROM CUSTOMER DATA, THIRD-PARTY SERVICES OR THIRD-PARTY PROVIDERS; OR (B) ANY DELAYS, DELIVERY FAILURES OR ANY OTHER LOSS OR DAMAGE RESULTING FROM THE TRANSFER OF DATA OVER COMMUNICATION NETWORKS AND FACILITIES, INCLUDING THE INTERNET, AND YOU ACKNOWLEDGE THAT SAGE FOR ACCOUNTANTS AND DOCUMENTATION MAY BE SUBJECT TO DELAYS AND OTHER PROBLEMS INHERENT IN THE USE OF SUCH COMMUNICATIONS FACILITIES. YOU FURTHER ACKNOWLEDGE THAT WE DO NOT PROVIDE ANY ACCOUNTING, TAXATION, FINANCIAL, INVESTMENT, LEGAL



OR OTHER ADVICE TO YOU, USERS, OR ANY THIRD PARTY, AND YOU ACCEPT THAT IT IS YOUR RESPONSIBILITY TO ENSURE THAT SAGE FOR ACCOUNTANTS AND/OR AI-GENERATED OUTPUTS MEET YOUR REQUIREMENTS AND ARE FIT FOR YOUR PURPOSES.

14. Indemnification

14.1. Subject to clause 14.5:

14.1.1. and subject to clause 14.1.2, we shall defend, indemnify and hold you and your Affiliates, officers, directors and employees harmless from and against any and all claims, costs, damages, losses, liabilities and expenses, (including without limitation, reasonable legal fees and court costs) (collectively, “**Damages**”) to the extent arising out of or in connection with a third-party claim alleging that your use of Sage for Accountants (including any AI-Generated Outputs) infringe the Intellectual Property Rights of a third party.

14.1.2. in no event shall Sage, its Affiliates, employees, consultants, agents and subcontractors be liable to you to the extent that the alleged infringement is based on: (i) a customisation or modification of Sage for Accountants at your direction or by anyone other than us; (ii) your use of Sage for Accountants in combination with any service, software, hardware, network or system not supplied by us, if the alleged infringement relates to such combination; (iii) your use of Sage for Accountants in a manner contrary to our instructions or the Documentation; (iv) your continued use of the Sage for Accountants (including AI-Generated Output) after notice of an alleged or actual infringement from Sage or any appropriate authority; (v) Customer Data (including AI Input Data) provided by you or your Users; (vi) your modification, combination, or incorporation of AI-Generated Outputs with other materials, where the infringement arises from such modification, combination or incorporation; or (vii) Third-Party Services provided by Third-Party Providers, to the extent the infringement arises from such third-party elements.

14.2. Subject to clause 14.5, if any part of Sage for Accountants infringe, or we reasonably believe they may infringe, Intellectual Property Rights, we may, at our own expense and option: (i) procure the right for you to continue use of Sage for Accountants; (ii) replace or modify Sage for Accountants so that they become non-infringing without material loss of functionality; or (iii) if (i) and (ii) are not feasible, terminate this Agreement and refund to you a pro-rata portion of any prepaid and unused fees for Sage for Accountants covering the period following the effective date of termination.

14.3. Subject to clauses 14.4 and 14.5, you will defend, indemnify and hold us and our Affiliates, officers, directors, employees, and agents harmless from and against any and all Damages to the extent arising out of or in connection with your and your Users’ acts or omissions in connection with: (i) your and your Users’ use of Sage for Accountants; (ii) any Customer Data, including your or your Users’ collection, retention or use thereof; or (iii) you or your Users’ breach of any of your obligations under this Agreement, including any claim by a third party alleging that: (a) the Customer Data, including your and your Users’ collection, retention or use of Customer Data infringes the rights of, or has caused harm to, a third-party; or (b) your use of Sage for Accountants in breach of this Agreement infringes the rights of, or has caused harm to, a third-party, or otherwise violates applicable law.

14.4. Without prejudice to the foregoing, clause 14.3(iii) shall not apply to the extent that any such third-party claim

alleges infringement or misappropriation of third-party Intellectual Property Rights solely attributable to: (a) instructional prompts, contextual injections, system-level inputs, or other technical content provided by or on behalf of Sage; or (b) Sage-provided customisation, or fine-tuning data.

14.5. In the event of a potential indemnity obligation under this clause 14, the indemnified party shall provide to the indemnifying party: (i) prompt written notice of the claim or a known threatened claim; and (ii) control of, and reasonable assistance in, the defence and settlement of the claim, at the indemnifying party’s expense. Without the prior written consent of the indemnified party, the indemnifying party shall not settle or consent to an adverse judgment in any such claim that adversely affects the rights or interests of, or imposes additional obligations on, the indemnified party.

14.6. The indemnification obligations set forth above represent the sole and exclusive liability of the indemnifying party and the exclusive remedy of the indemnified party for any third-party claim described in this clause 14.

15. Limitation of Liability

15.1. NOTHING IN THIS AGREEMENT SHALL BE CONSTRUED SO AS TO LIMIT OR EXCLUDE ANY LIABILITY WHICH CANNOT BE LEGALLY LIMITED. EXCEPT FOR EACH PARTY’S INDEMNIFICATION OBLIGATIONS UNDER CLAUSE 14, IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, CONSEQUENTIAL, OR INCIDENTAL DAMAGES, HOWEVER CAUSED AND ON ANY THEORY OF LIABILITY ARISING IN ANY WAY OUT OF THIS AGREEMENT, EVEN IF NOTIFIED OF THE POSSIBILITY OF SUCH DAMAGE. EXCEPT FOR EACH PARTY’S INDEMNIFICATION OBLIGATIONS UNDER CLAUSE 14, THE AGGREGATE LIABILITY OF EITHER PARTY TO THE OTHER FOR DAMAGES UNDER THIS AGREEMENT, REGARDLESS OF THE FORM OF THE ACTION (AND WHETHER IN CONTRACT OR IN TORT) WILL BE LIMITED TO THE LESSER OF: (I) £100,000 IF YOU SUBSCRIBE TO SAGE FOR ACCOUNTANTS IN THE UNITED KINGDOM OR €100,000 IF YOU SUBSCRIBE TO SAGE FOR ACCOUNTANTS IN THE REPUBLIC OF IRELAND; OR (II) THE TOTAL AMOUNT PAYABLE TO SAGE UNDER THIS AGREEMENT.

16. Termination

16.1. We may terminate this Agreement by providing not less than thirty (30) days’ written notice of termination, provided that the rights and obligations set out in this Agreement (including your obligations to pay any applicable fees) shall continue for such notice period.

16.2. You may terminate this Agreement at any time by sending an email to sagebusinesscloudadministration@sage.com. We will then confirm to you the date that this Agreement will terminate.

16.3. Sage may terminate this Agreement immediately in accordance with clauses 9.10 and 18.3.

16.4. Either party may terminate this Agreement:

16.4.1. if the other party has materially breached this Agreement, upon written notice to the breaching party of the breach and, if such breach is capable of remedy, an opportunity of at least 30 days to remedy the breach; or

16.4.2. upon written notice to the other party if the other party becomes the subject of a winding up petition in bankruptcy or another proceeding relating to insolvency (within the meaning of Section 123 Insolvency Act 1986), receivership, liquidation or assignment for the benefit of creditors.

16.5. We may terminate Sage Points with six (6) months’ advance notice to all active Sage Points members. At Sage’s sole discretion, we may choose to substitute a similar loyalty program for Sage Points at any time immediately upon notice to active Sage Points members. You may not accrue Sage Points or claim Sage Points Tier benefits after the



termination of Sage Points. If Sage Points is terminated, all unredeemed Sage Points will be forfeited without any obligation or liability, and no Sage Points claims will be honoured after the conclusion of the notice period. Sage may terminate any of Sage Points in whole or in part, in any jurisdiction on less than six (6) months' notice if required to do so by applicable law.

16.6. Upon suspension of your access to your Sage for Accountants account or the termination of this Agreement (as the case may be):

16.6.1. we reserve the right to suspend or terminate the account of each client which is linked to your Sage for Accountants account;

16.6.2. you accept that we will not be liable for any such suspension or termination and any Modules and compliance services;

16.6.3. you will also lose access to any data that has been inputted into Sage for Accountants;

16.6.4. your clients will not lose their access to the Product and Sage reserves the right to inform your clients of other accountants using Sage for Accountants;

16.6.5. any Sage Points in your account will become void at the time of termination; and

16.6.6. subject to clause 16.8 below, the Receiving Party shall, at the request of the Disclosing Party, delete the Disclosing Party's Confidential Information in its possession or control. Notwithstanding the foregoing, the Receiving Party may retain the Disclosing Party's Confidential Information: to the extent required by law or governmental authority; or that is automatically stored in accordance with the Receiving Party's generally applicable back-up policies ("**Back-up Media**"). All Back-up Media shall remain subject to the confidentiality obligations set out in this Agreement, despite the expiration or termination of this Agreement, so long as it remains undeleted.

16.7. Access to Customer Data.

16.7.1. Subject to clause 16.8: (i) Customer Data may be exported at any time during the term of this Agreement. (ii) Unless set out otherwise in any Service Specific Terms, we will not delete Customer Data from our production environment for a period of six (6) months after termination or expiration of the Agreement and may assist you with exporting Customer Data during such period at our standard hourly consulting rate. (iii) After such six (6) month period has expired, we may delete all Customer Data and will not make it available to you. (iv) Should you require longer storage of Customer Data, paid archival services may be available.

16.7.2. Please see the Data Processing Agreement and the Privacy Notice for further details of data retention.

16.8. Notwithstanding clause 16.7.1: (i) AI Data does not form part of any Customer Data export under clause 16.7.1(i) and cannot be exported or returned to you; (ii) Sage is not obligated to delete AI Data following termination or expiration of this Agreement, and Sage's rights to use AI Data shall survive termination; and (iii) AI Data is not subject to deletion requests under clauses 16.6.6 and 16.7.1 (iv); and (iv) for the avoidance of doubt, where any data constitutes both Customer Data and AI Data, it shall be treated as AI Data for the purposes of this clause 16.8.

17. Survival.

17.1. Clauses 1, 12, 13, 14, 15, 18, 19, 20 and 21 shall survive any termination of this Agreement.

18. Compliance



18.1. Each party shall comply with all applicable laws, statutes, codes and regulations in relation to your use of Sage for Accountants, including applicable anti-bribery and anti-corruption laws, Data Protection Laws, tax evasion laws and all sanctions laws, regulations and regimes imposed by relevant authorities including but not limited to the Office of Foreign Assets Control (OFAC), the UN, the UK and EU ("**Relevant Requirements**"). You shall, and shall procure that persons associated with you shall: (i) comply with all Relevant Requirements; (ii) not engage in any conduct which would constitute an offence under, or otherwise breach, any of the Relevant Requirements; (iii) not do, or omit to do, any act that may lead Sage to be in breach of any Relevant Requirements; and (iv) have and maintain in place during the term of this Agreement your own policies and procedures to ensure and demonstrate compliance with the Relevant Requirements and will enforce them where appropriate.

18.2. Notwithstanding the generality of clause 18.1, Sage for Accountants may be subject to export laws and regulations of the United States and other jurisdictions. Each party represents that it and its Affiliates are not named on any U.S. government "denied persons list" (or equivalent targeted sanctions list) and that it and its Affiliates are not owned or controlled by a politically exposed person. You shall be obliged to notify us if, during the term of this Agreement, you or any of your Affiliates become named on any U.S. government "denied persons list" (or equivalent targeted sanctions list) or you become owned or controlled by a politically exposed person. In the event that these circumstances arise, we shall be entitled to terminate this Agreement immediately on written notice to you. You shall not permit Users to access or use Sage for Accountants in a U.S. embargoed country or in violation of any U.S., UK or EU export laws or regulations or in any Prohibited Territories. "**Prohibited Territories**" means: (i) any country or territory that is subject to comprehensive state or government wide sanctions by the United Kingdom, the European Union, or the U.S; and (ii) any other country or territory that becomes subject to such sanctions by the United Kingdom, the European Union, or the U.S after the Effective Date. You shall have and shall maintain throughout the term of this Agreement appropriate procedures and controls to ensure and be able to demonstrate your compliance with this clause 18.1. Each party will promptly report to the other party if it has violated, or if a third party has a reasonable basis for alleging that it has violated, this clause. In the event that this clause 18.1 is breached by you, we shall have a right to immediately suspend your use of Sage for Accountants to the extent that we consider necessary without prior notice and/or terminate the Agreement immediately on written notice to you. You shall indemnify (and keep indemnified) Sage and our officers, directors, employees, attorneys and agents against any Damages arising out of or in connection with your (or your Users) breach of this clause 18.2.

18.3. You shall assist in any due diligence process we may ask you to participate in from time to time to ensure your compliance with this Agreement and this clause 18. You shall provide us with all reasonable co-operation, information and assistance in relation to our due diligence processes for any purpose, including but not limited to enabling us to establish ownership and to identify any territory in which you and any or all of your Users use and access Sage for Accountants for whichever purpose. Your failure to engage in any such a process and/or provide the required information shall be deemed to be a material breach of this Agreement and we shall have a right to terminate this Agreement immediately on written notice to you.

19. Data Protection

19.1. We will process all Customer Data, including your Personal Data (as defined in the Data Processing Agreement),

pursuant to the Data Processing Agreement.

20. Confidentiality

- 20.1. Each party hereby agrees that it will not use or disclose any Confidential Information received from the other party other than as expressly permitted under the terms of this Agreement or as expressly authorised in writing by the other party. Each party will use the same degree of care to protect the other party's Confidential Information as it uses to protect its own confidential information of like nature, but in no circumstances less than reasonable care. Neither party will disclose the other party's Confidential Information to any person or entity other than its officers, principals, employees, and subcontractors who need access to such Confidential Information in order to affect the intent of this Agreement and who are bound by confidentiality terms no less restrictive than those in this Agreement.
- 20.2. The restrictions referred to in clause 20.1 shall not apply to the extent that such Confidential Information:
- 20.2.1. is already known to the receiving party (unless as a result of an act or omission of the receiving party);
 - 20.2.2. is in or comes into the public domain otherwise than as a result of any breach of this Agreement;
 - 20.2.3. is independently developed by the receiving party without use of or access to the Confidential Information;
 - 20.2.4. has been approved for release by the disclosing party;
 - 20.2.5. is divulged to the receiving party by a third party which is not under any obligation of confidentiality; and
 - 20.2.6. is required to be disclosed pursuant to a judicial or other lawful statutory or regulatory obligation.
- 20.3. Each party acknowledges that damages may not be an adequate remedy for a breach of confidentiality obligations and that the other party shall be entitled to seek the remedies of injunction, specific performance and other equitable relief for any threatened or actual breach of this Agreement.
- 20.4. This clause 20 is without prejudice to Sage's rights under clause 12.4.

21. General

- 21.1. Any notice to be given under this Agreement will be given by email and will be deemed to have been received immediately.
- 21.2. Neither party shall assign or transfer its rights or obligations under this Agreement without the prior written consent of the other party. Notwithstanding the foregoing, Sage may assign or transfer this Agreement to any Sage Affiliate.
- 21.3. This Agreement constitutes the whole Agreement between you and us and supersedes all previous Agreements between the parties relating to its subject matter. Each party acknowledges that in entering into this Agreement, no reliance has been placed on and neither party will have any rights or remedies in respect of any statement, representation, assurance or warranty other than as expressly set out in this Agreement.
- 21.4. If any provision of this Agreement is held to be invalid, illegal or unenforceable, then to the extent possible such provision shall be construed to reflect the intent of the original provision, with all other provisions in this Agreement remaining in full force and effect.
- 21.5. You and we are independent contractors and neither party will represent itself as agent, servant, franchisee, joint venturer or partner of, or endorsed by, the other.
- 21.6. Neither party will be liable to the other for any failure to perform or for any delay in performance under this Agreement to the extent such non-performance or delay is caused by any circumstances beyond a party's reasonable control including: epidemic, pandemic, fire, war, civil

commotion, any act of central or local government, any industrial disputes, any act of terrorism, act of God, lockouts and strikes of any third party.

- 21.7. From time to time, we may amend the terms of this Agreement in our sole discretion. We will use reasonable endeavours to notify you of any material changes, but it is up to you to ensure that you regularly check, read, understand and agree to the most recent version of this Agreement. By continuing to access and use Sage for Accountants and Sage Points, you are indicating that you agree to be bound by the modified terms.
- 21.8. A party's failure or delay to exercise any right under this Agreement will not act as a waiver of such right. Rights may only be waived in writing signed by the waiving party.
- 21.9. Except as expressly stated in this Agreement, nothing in this Agreement shall confer on any third party any right or benefit.
- 21.10. If you subscribe to Sage for Accountants in the United Kingdom: this Agreement and any dispute or claim arising out of or in connection with it (including any non-contractual disputes or claims) shall be governed by and construed in accordance with English law and the parties submit to the exclusive jurisdiction of the English courts. If you subscribe to Sage for Accountants in the Republic of Ireland: this Agreement and any dispute or claim arising out of or in connection with it (including any non-contractual disputes or claims) shall be governed by and construed in accordance with Irish law and the parties submit to the exclusive jurisdiction of the Irish courts.

