

Terms and Conditions of Access and Use of the Tax Assist Software

The terms and conditions of this agreement becomes effective immediately you, your business, your delegates, assignees or every other person or entity to whom you shall grant access to the software with your login rights commence accessing or using the Tax Assist software.

The terms and conditions of this Agreement govern your use of the Tax Assist Software and are binding and enforceable against all persons that access Tax Assist Software.

This agreement is made between **Vi-M Professional Solutions** (hereinafter referred to as 'Vi-M'), the proprietors and exclusive copyright owners of the Tax Assist Software, and You, the 'user' of the tax assist software. 'User' bears the meaning assigned to it under 'Section 1- Definitions'.

We may at any time amend this Agreement without notice. You are responsible for reviewing this Agreement on each occasion that you revisit Tax Assist Software and, if you continue to use Tax Assist Software after changes are made, you are deemed to have accepted the amended Agreement.

1. Definitions

The following words in quotes shall have the following meanings:

- 1.1 "Agreement" means these terms and conditions of use, as published and amended from time to time on the software interphase;
- 1.2 "Tax Assist Software" means any format of this software and its website, or its replication or adaptation for public use by Vi-M Professional Solutions; be it as IOS and android applications, desktop application, downloads, website and web applications.
- 1.4 "User" means any person, individual, sole trader, partnership, body corporate, an unincorporated association of persons and any other registered legal entity and government body whether for profit or not, or their assignees, delegates, affiliates or persons within their spheres of control/influence accessing the Tax Assist software.
- 1.5 "User Data" or "User Details" means any personal, business or financial data inputted by users of the tax assist software. Users are prohibited from inputting unacceptable, inappropriate or malicious data (by Vi-M's definition) into the software.
- 1.6 "Intellectual Property" means any content, domain names, patent, trademark, service mark, copyright, moral right, right in a design, know-how, software, database, text, graphics, icons and hyperlinks and any other intellectual or industrial property, anywhere in the world whether or not registered.

2. Obligations

- 2.1 You agree not to:

- 2.2 Except as expressly permitted by a separate written arrangement with us:
 - 2.2.1 Permit yourself and any other person, directly or indirectly, to exploit the Tax Assist Software in any way, including selling, sublicensing, copying the 'intellectual property' as defined above, loaning, outsourcing, used as a hosted unit/ function or similar service.
 - 2.2.2 use or copy (irrespective of the extent of copying) the whole or any part of this intellectual property for incorporation into or the development of any software or other product or technology.
- 2.3 When accessing and using Tax Assist Software, you must:
 - 2.3.1 not attempt to undermine the security or integrity of Vi-M's or the Tax Assist Software computing systems or networks or, where Tax Assist Software is hosted by a third party, that third party's computing systems and networks;
 - 2.3.2 not use, or misuse Tax Assist Software in any way which may impair its functionality or the ability of any other user to use Tax Assist Software;
 - 2.3.3 not attempt to gain unauthorised access to any materials other than those to which you have been given express permission to access or to the computer system on which Tax Assist Software is hosted;
 - 2.3.4 not transmit, or input into Tax Assist Software, any files that may damage any other person's computing devices or software, content that may be offensive, or material or User Details or Company data in violation of any law (including data or other material protected by copyright or trade secrets which you do not have the right to use);
 - 2.3.5 neither modify, translate, or create derivative works based on Tax Assist Software nor reproduce, reverse assemble, decompile or reverse engineer Tax Assist Software, whether in whole or in part, or otherwise attempt to derive the source code, underlying ideas, algorithms, file formats, programming of Tax Assist Software or any files contained in or generated by Tax Assist Software, nor shall you permit any third party to do so; and
 - 2.3.6 not merge or combine the whole or any part of Tax Assist Software with any other software or documentation without the prior written consent of Vi-M.
- 2.4 Vi-M's obligations shall be to provide you with access to Tax Assist Software (which access may not necessarily be uninterrupted).

3. Confidentiality, Privacy of Company Data and User Information and Interception of Communications

- 3.1 We undertake to take all reasonable steps to protect the user data.
- 3.2 In respect of access to Company Data and User Details:
 - 3.2.1 The Company Data entered, or imported on instruction, by you, remains your property and we will not use nor make available for use any of this information without your permission.
 - 3.2.3 We will never access the details of any Company Data entered and stored by you. We will never access system usage history for a specific identifiable user,

except where granted permission by that person to assist with resolution of a system issue, error or for requested service(s).

- 3.3 You agree to our use, storage and disclosure of information, Company or data and User data or details for the following purposes:
- 3.3.1 We will use your User details, for exercising our rights and for performing our obligations under this Agreement. We may use it to contact you, via your relevant or nominated personnel, about our other relevant products and services, to conduct research about our customers and to track and record the manner in which you use the Tax Assist Software. Contact may be made via our third party Contractors, Business Partners or Affiliates.
 - 3.3.2 We will only use your user data stored via Tax Assist Software or the Website to the extent necessary for us to provide Tax Assist Software for performing our rights and obligations in this Agreement and for performing our legal obligations and in accordance with this clause 3. We acknowledge that your Company Data is your proprietary and confidential data and that under no circumstances may we exploit that data for our own purposes not specifically relating to providing you Tax Assist Software, save where you have consented to the contrary.
 - 3.3.3 The information, which you submit and store via Tax Assist Software, may be stored on Vi-M's computer servers which servers may be controlled, hosted and managed by our affiliate or third party Contractors who shall be bound to these confidentiality and privacy provisions.
 - 3.3.4 We will disclose your User Details and other relevant information (including User Details of your delegate, if necessary) to our affiliates and third party Contractors who assist us (and our Affiliates) to provide Tax Assist Software, who shall be bound to these confidentiality and privacy provisions.
 - 3.3.5 You agree to bring this Agreement to the attention of your delegate user, to help ensure that they understand and consent to our use of their information, including User Details. This is so that we may provide Tax Assist Software to them on your behalf.
 - 3.3.6 We may access and use non-identifying and aggregated usage information and transaction volumes in order to better understand how our customers are using Tax Assist Software so we can improve the system design and where appropriate have the system prompt users with suggestions on ways to improve their own use of the system.
 - 3.3.7 We collect information via the Website by means of cookies and use cookies to allow you to enter your password less frequently during a session, to help analyse our web page flow, measure promotional effectiveness, and promote trust and safety, to offer certain features that are only available through the use of a cookie and to allow us to provide information that is targeted to your interests. You hereby authorise us to use cookies.
- 3.4 All other information not dealt with in this clause shall constitute Confidential Information and shall not be disclosed to any other party without the prior written consent of the owner of such information first being obtained.

- 3.5 Vi-M owns and retains all rights to non-personal statistical information collected and compiled by Vi-M.
- 3.6 You agree to Vi-M's right to intercept, block, filter, read, delete, disclose and use all communications which you send or post to the Tax Assist Software, to Vi-M and its employees.

4. Intellectual Property Rights

- 4.1 All right, title, ownership, benefit and interest in and to, and all Intellectual Property in Tax Assist Software, whole or part of the name 'Tax Assist Software' (and its definition above), the design and content of Tax Assist Software and any documentation relating thereto remain the property of Vi-M. All rights to Intellectual Property in respect of Tax Assist Software are reserved. The exclusive right to authorise or prohibit the direct or indirect, temporary or permanent reproduction of the Intellectual Property by any means and in any form, in whole or in part, and to make the Intellectual Property available to the public, and to distribute any copyright protected material in Tax Assist Software shall remain with Vi-M.
- 4.2 You may not use the Intellectual Property and any third-party trademarks that appear on Tax Assist Software, other than as permitted by express written licence from Vi-M. In particular, you may not use the marks as meta-tags nor may you sponsor them in search engines. All goodwill in your legitimate use of the marks shall accrue to Vi-M. You are required to notify us immediately if you become aware of any infringement of the Intellectual Property and rights thereto.
- 4.3 Tax Assist Software may incorporate technical and other protective measures designed to prevent unauthorised and / or illegal use of Tax Assist Software. You agree to the incorporation of any such measures in Tax Assist Software.
- 4.4 If, in our reasonable opinion, Tax Assist Software is likely to become or do become the subject of a claim of infringement of a third party's intellectual property rights, we may elect to either:
 - 4.4.1 obtain the right for you to continue using Tax Assist Software as permitted under this Agreement; or
 - 4.4.2 modify or replace the infringing part of Tax Assist Software so as to avoid the infringement or alleged infringement, without materially reducing the functionality or performance of Tax Assist Software.
- 4.5 In the circumstances per clause 4.4 above you must:
 - 4.5.1 promptly notify us of any claim or threatened claim concerning the use of Tax Assist Software;
 - 4.5.2 not independently defend or respond to such claim or threatened claim; and
 - 4.5.3 co-operate with us in the defence of any such claim or threatened claim.
- 4.6 Clauses 4.4 and 4.5 state your exclusive remedy in connection with any claim or threatened claim in relation to the Intellectual Property rights of a third party.

4.7 "Vi-M", "Tax Assist" and "Vi-M Professional Solutions" are registered trade names which exclusive usage rights belong to the Partners of Vi-M Professional Solutions and you agree not to use any such trade names or part thereof as an element of a domain name, sub-domain name or name of any other product, notwithstanding the fact that such domain name use and registration may be permitted in terms of any law. Upon request, you shall immediately cease to use such name and transfer it to Vi-M at your cost.

5. Disclaimers and Liabilities

5.1 It is the duty of taxpayers, who are users of Vi-M's tax assist software to pay and file their taxes as and when due. Vi-M accepts no responsibility for default in this regard.

5.2 We do not warrant:

5.2.1 that Tax Assist Software will be continuously available, or that your use thereof will be uninterrupted or error or bug free, or that the Website, Tax Assist Software and server will be free from attack;

5.2.2 that all the information we provide on Tax Assist Software is correct and complete, but we nevertheless undertake to use our reasonable endeavours to ensure that all the information we provide on Tax Assist Software is correct and complete at the time of the last update to the relevant page;

5.2.3 that Tax Assist Software will meet your requirements and, for this purpose, it is specifically recorded that Tax Assist Software is provided "as is" and it is your responsibility to satisfy yourself that it meets your requirements and is compatible with your hardware and software prior to making use thereof;

5.2.4 that Tax Assist Software results of use will be correct, accurate or reliable;

5.2.5 that any defects in the Tax Assist Software can or will be corrected.

5.3 Subject to the provisions of any applicable legislation and save as otherwise provided in this Agreement, Vi-M (including its partners, employees, affiliates, third-party Contractors, business partners, Internet service providers and agents) shall not be liable for any damage, loss or liability of any nature incurred by whomever and you agree to indemnify us and keep us indemnified against all costs (including the costs of enforcement), expenses, liabilities (including any tax liability), injuries, direct, indirect or consequential loss (all three of which terms include, but are not limited to, pure economic loss, loss of income, loss of profits, loss of data, anticipated savings, loss of business, loss or depletion of goodwill, interruption of business and loss similar to all the preceding types of loss), damages, claims, demands, proceedings and judgments which we incur or suffer in any way arising from your use of the tax assist software including:

5.3.1 access to the Tax Assist Software;

5.3.2 access to websites linked (including hyperlinked) to the software or website;

5.3.3 inability to access the website;

5.3.4 inability to access websites linked to the Website;

- 5.3.5 services or software available from the Website (including Tax Assist Software);
 - 5.3.6 content available on the software or website;
 - 5.3.7 downloads and use of content on the software or website;
 - 5.3.8 any failure to perform our obligations in this Agreement due to causes beyond our reasonable control including any interruption to or failure of any website, your computer, associated supporting system used by you, telecommunications services, third-party and / or electricity supply service, including the Internet;
 - 5.3.9 your breach of any of the terms of this Agreement;
 - 5.3.10 use of Tax Assist Software or the Website other than in accordance with this Agreement; or
 - 5.3.11 any other reason not directly related to Vi-M's gross negligence.
- 5.4 To the maximum extent permitted by law all undertakings and warranties given by us under this Agreement are exclusive and all other terms, warranties, representations, undertakings and conditions, express or implied, statutory or otherwise are excluded.
- 5.5 To the extent we are liable, our total liability (and that of any Affiliate, Business Partner or third-party Contractor) shall not exceed the amount of charges actually paid by you to access Tax Assist Software and takes into account the fact that it is not within our control how and for what purposes you use Tax Assist Software.

6. Termination

- 6.1 We may terminate this Agreement at any time, effective immediately, if you:
- 8.1.1 materially breach any term of this Agreement and either that breach is incapable of remedy or you have not remedied that breach within 2 (two) days after receiving written notice requiring you to remedy it;
- 6.2 Subject to clause 6.3, upon termination of this Agreement however caused, we will stop your ability to access Tax Assist Software, so that you will no longer be able to access and use Tax Assist Software. You acknowledge that you may no longer be able to access your Company Data via Tax Assist Software from this time.
- 6.3 If this Agreement is terminated and you notify us at the time of notice of termination that you require further access to your Company Data, we may provide you with access to Tax Assist Software for a period of 5 (five) calendar days in order that you may print out your Company Data, subject to the following:
- a. it is possible that we may have deleted your Company Data, and not be able to provide it to you; and
 - b. we may charge you for providing you with access to your Company Data; and
- 6.4 If we terminate this Agreement in accordance with clause 6.1 we may irretrievably delete your Company Data from the effective date of termination.

6.5 Any termination of this Agreement will not affect any accrued rights or liabilities of either party, nor shall it affect the coming into force, or the continuance in force, of any provision of this Agreement which is expressly or by implication or reasonably intended by Vi-M to come into force or continue in force on or after termination.

7. Notices and Address

7.1 Your communication with us must be by email or other avenues as contained on the software.

7.2 Our communication with you shall be via those details provided on registration.

8. Acceptable or appropriate use of Tax Assist Software

8.1 It is impossible to provide an exhaustive list of exactly what constitutes acceptable and unacceptable use of Tax Assist Software. In general, we will not tolerate any use of Tax Assist Software which damages or is likely to damage our reputation, the availability or integrity of Tax Assist Software or which causes us or threatens to cause us to incur any legal, tax or regulatory liability.

8.2 We therefore require you to treat the Tax Assist Software with decorum and respect, and not to use same for any illegal purpose, or in such a way as to infringe or breach other's rights or to cause or threaten to cause us damage. We require you to comply with any relevant notices, policies and terms imposed by third parties whose website, products or services you access through the software.

8.4 When you make any communication on the software, you represent that you own the content of the communication.

8.5 We reserve the right to remove any communication posted on the software or website, suspend the use of Tax Assist Software and generally block your access to any part thereof and / or to suspend or terminate your rights to use same or any part of it if we suspect misuse at any time in our sole discretion. We shall then report any misuse of Tax Assist Software to the relevant enforcement or other authorities and to our advisers. We further reserve the right to disclose any evidence we have which relates directly or indirectly to misuse.

9. Links

9.1 Links to the website are permitted, subject to first obtaining our prior written consent although we reserve the right to withdraw such consent at any time.

9.2 You are not entitled (nor shall you assist others) to set up links from your own website to the Tax Assist software or website by deep-linking, framing or otherwise, without our prior written consent, which consent may be withheld at our absolute discretion, and without the need to provide a reason.

9.3 The Tax Assist Software or website may include hyperlinks to third party sites. We have no control over and are not responsible for the content, use by you or availability of those third party websites, for any products or services you buy

through those sites or for the treatment of any personal information, you provide to the third party. The products, services and websites of third party providers made available via this website may be owned and operated by independent suppliers. While we may co-brand these products or services with our own, we do not endorse those products or services or warrant the products, services or accuracy or reliability of any information provided to you by such third parties.

10. General Terms

- 10.1 You agree that you are bound to the terms and conditions of this Agreement, which is concluded in Lagos, Nigeria at the time you enter the Tax Assist Software or website for the first time or after you have accepted this Agreement as required on the software.
- 10.2 This Agreement constitutes the entire agreement between you and Vi-M and supersedes all other documentation, information and other communication.
- 10.3 Any failure by Vi-M to exercise or enforce any right or provision of this Agreement shall in no way constitute a waiver of such right or provision.
- 10.4 In the event that any term or condition detailed herein is found to be unenforceable or invalid for any reason, such term(s) or condition(s) shall be severable from the remaining terms and conditions of this Agreement. The remaining terms and conditions shall remain enforceable and applicable.
- 10.5 The contents of this software represents a consultancy service rendered by a Nigerian firm, therefore the Laws of the Federation of Nigeria and the Nigerian courts govern the use of the Tax Assist software, website, its contents, services and this Agreement.
- 10.6 We do not recommend or endorse any other entity, including any third parties, who make Tax Assist Software available to you - if you wish to engage with such an organisation, you should investigate its experience, skills and qualifications. No third party is appointed or authorised by us as our servant or agent, nor has any authority, either express or implied, to amend this Agreement, or to enter into any contract, provide any representation, warranty or guarantee with or to you on our behalf, or otherwise make commitments for us in any way whatsoever. You agree that we will not be responsible for any act or omission of any third party including any services provided by it in relation to the Tax Assist Software, including any administration of it.