

## SCHEDULE 7

### WEBSITE ORDERS, ONLINE SERVICES AND CLICKWRAP TERMS

This Schedule forms an integral part of the Terms & Conditions of Nordic Tax & Accounting OÜ and applies to all orders, requests, subscriptions, online forms, website orders, portal orders, electronic acceptances and other digital ordering or onboarding processes relating to Services provided by NTA.

In the event of a conflict between this Schedule and the General Terms, this Schedule shall prevail for Website Orders, online ordering, electronic acceptance, clickwrap acceptance and related digital onboarding matters.

#### 1. Scope of this Schedule

**1.1.** This Schedule applies where the Client requests, orders, accepts, confirms, subscribes to or uses Services through NTA's website, online shop, online order form, client portal, onboarding form, electronic signature process, e-mail link, checkbox, button, digital acceptance workflow or any other electronic or online process.

**1.2.** This Schedule also applies where the Client accesses or uses online materials, digital forms, questionnaires, order pages, document upload facilities, client portals or other electronic tools made available by NTA.

**1.3.** This Schedule does not create any obligation for NTA to accept an order, onboard a Client, provide a specific Service or continue providing Services where NTA has compliance, AML/KYC, sanctions, payment, capacity, reputational, technical or risk-related concerns.

#### 2. B2B Only

**2.1.** All Website Orders and online Services are intended for business clients only.

**2.2.** By placing a Website Order, ticking an acceptance box, submitting an online form, creating an account, accessing the client portal or otherwise using online Services, the Client confirms that it acts in the course of business and not as a consumer.

**2.3.** If a person places an order on behalf of a company, organisation or other legal person, that person confirms that he or she has full authority to bind the Client.

**2.4.** NTA may request evidence of authority, identity, beneficial ownership, company registration, power of attorney or other authorisation at any time.

#### 3. Clickwrap Acceptance

**3.1.** By ticking a checkbox, clicking an acceptance button, submitting an order, confirming an online form, signing electronically, accessing the client portal or otherwise indicating acceptance electronically, the Client accepts the Terms & Conditions of NTA, including the applicable Service Schedules, Privacy Policy, Data Processing Agreement and AML/KYC Policy, where applicable.

**3.2.** The Client agrees that electronic acceptance has the same binding effect as a handwritten signature, to the maximum extent permitted by applicable law.

**3.3.** The Client shall not claim that the Terms were not binding merely because they were accepted electronically, made available by hyperlink, accepted through a checkbox or incorporated into an online ordering process.

**3.4.** NTA may keep technical records of acceptance, including timestamps, IP addresses, account information, e-mail addresses, browser data, portal logs, order IDs and version records of applicable terms.

#### 4. Website Orders and Order Process

**4.1.** A Website Order constitutes an offer by the Client to purchase or request the relevant Services, unless the order page expressly states otherwise.

**4.2.** NTA may accept or reject any Website Order at its sole discretion.

**4.3.** An automatic confirmation, system message, receipt, invoice, order number or payment confirmation does not constitute unconditional acceptance by NTA unless expressly stated otherwise.

**4.4.** NTA may require manual review, AML/KYC approval, internal compliance approval, additional information, document verification, payment confirmation and service activation before accepting or commencing any Service.

**4.5.** NTA may correct obvious errors, technical mistakes, pricing errors, product description errors, availability errors or system errors before accepting an order.

**4.6.** If NTA rejects an order after payment has been made, NTA may refund the amount paid, less any non-refundable third-party costs, government fees, chargeback fees, payment processing fees and work already performed, where applicable.

#### 5. Information Provided Online

**5.1.** The Client shall ensure that all information submitted through NTA's website, forms, questionnaires, portals or electronic communication channels is true, complete, accurate, current and not misleading.

**5.2.** The Client shall promptly update NTA if any submitted information changes or becomes inaccurate.

**5.3.** NTA may rely on information submitted online without independent verification unless verification has been expressly agreed or is required by AML/KYC procedures.

**5.4.** NTA is not liable for any loss, delay, rejection, filing error, authority consequence, tax consequence or service failure caused by incorrect, incomplete, late, inconsistent or misleading online information submitted by the Client.

#### 6. AML/KYC and Onboarding

**6.1.** All Website Orders, online onboarding processes and electronic service requests are subject to NTA's AML/KYC, sanctions, beneficial ownership, customer due diligence and internal risk assessment requirements.

**6.2.** NTA may require the Client, shareholders, beneficial owners, directors, representatives and other relevant persons to complete identity verification, provide documents, answer questionnaires and submit explanations before Services are activated or continued.

**6.3.** NTA may refuse, suspend or terminate any Website Order or online Service without liability if AML/KYC information is missing, incomplete, inconsistent, suspicious or unsatisfactory to NTA.

**6.4.** NTA is not required to disclose the reasons for refusal, suspension, termination or reporting where disclosure would be unlawful, inappropriate or contrary to AML/KYC, sanctions, regulatory or internal compliance obligations.

## **7. Fees, Prices and Payment**

**7.1.** Prices, fees and service descriptions shown online are indicative unless expressly stated to be final and binding.

**7.2.** NTA may change online prices, service descriptions, packages and availability at any time before acceptance of the order.

**7.3.** Unless otherwise agreed or stated on the invoice, all online orders, subscriptions and Website Orders are payable immediately.

**7.4.** NTA may require full advance payment before commencing any Service ordered online.

**7.5.** Payment does not oblige NTA to provide Services if the Client fails AML/KYC checks, sanctions screening, compliance review or risk assessment. In such case, refund rules under the General Terms and the relevant Service Schedule shall apply.

**7.6.** The Client shall bear payment processing fees, bank charges, currency conversion costs, chargeback costs, third-party fees and all other payment-related costs.

## **8. Recurring Online Services and Subscriptions**

**8.1.** Where online Services are provided on a recurring, subscription or monthly basis, the minimum term, renewal period, cancellation period and payment terms shall be as stated in the relevant order, Engagement Letter, invoice, service description or the General Terms.

**8.2.** Unless otherwise agreed, recurring Services are subject to the minimum term and automatic renewal provisions set out in the General Terms.

**8.3.** Cancellation of access, non-use of the portal, failure to upload documents or failure to use the Services does not release the Client from payment obligations for the agreed minimum term.

**8.4.** NTA may suspend or terminate recurring online Services for non-payment, non-cooperation, AML/KYC failure, misuse, security risk or breach of the Terms.

## **9. Electronic Communication and Notices**

**9.1.** The Client agrees that e-mail, portal messages, online notifications, electronic confirmations, automated system messages and other electronic communications may be used for legally relevant communication.

**9.2.** The Client is responsible for maintaining accurate e-mail addresses, user accounts, portal access, phone numbers and contact details.

**9.3.** A notice, message, document, invoice or communication sent to the Client's designated e-mail address, portal account or online account shall be deemed delivered when sent or made available, unless mandatory law provides otherwise.

**9.4.** The Client is responsible for monitoring e-mail inboxes, spam folders, portals, online accounts and other agreed communication channels.

## **10. Client Accounts, Credentials and Security**

**10.1.** Where the Client creates or receives access to an online account, client portal or digital system, the Client is responsible for safeguarding usernames, passwords, authentication devices, electronic ID tools and access credentials.

**10.2.** The Client shall ensure that only authorised persons access NTA's systems or submit orders, documents, instructions or approvals.

**10.3.** The Client shall immediately notify NTA of any suspected unauthorised access, compromised credentials, account misuse, data breach or security incident.

**10.4.** NTA may suspend account or portal access for security, compliance, payment, misuse, AML/KYC, sanctions, technical or risk-related reasons.

**10.5.** NTA is not liable for losses caused by the Client's insecure devices, weak passwords, shared credentials, compromised e-mail accounts, unauthorised users or failure to protect access credentials.

## **11. Uploaded Documents and Digital Files**

**11.1.** The Client is responsible for ensuring that all documents and files uploaded or submitted electronically are complete, accurate, readable, authentic and free from malware.

**11.2.** NTA may reject, delete, quarantine or refuse to process files that are corrupted, infected, unreadable, incomplete, suspicious, irrelevant, unlawfully obtained or technically unsuitable.

**11.3.** The Client shall not upload unlawful content, personal data without a lawful basis, confidential third-party information without authorisation, malware, prohibited material or documents unrelated to the agreed Services.

**11.4.** NTA may process, store, copy, transmit, archive or delete uploaded documents in accordance with the Terms, Privacy Policy, Data Processing Agreement, AML/KYC Policy and applicable law.

## **12. Online Descriptions, Information and No Advice**

**12.1.** Information published on NTA's website, portal, order pages, articles, FAQs, marketing materials or online forms is general information only and does not constitute personalised tax, legal, accounting, financial or business advice unless expressly agreed in an Engagement.

**12.2.** The Client shall not rely on general online information as a substitute for professional advice based on the Client's specific facts and circumstances.

**12.3.** NTA does not guarantee that online information is complete, current or applicable to the Client's specific situation.

**12.4.** NTA is not obliged to update general online information immediately after changes in law, practice, authority positions or business circumstances.

### **13. Availability and Technical Limitations**

**13.1.** NTA aims to keep its website, portals and digital tools reasonably available, but does not guarantee uninterrupted, error-free or secure availability.

**13.2.** NTA may suspend, restrict or modify online systems for maintenance, updates, security, compliance, technical reasons or business reasons.

**13.3.** NTA is not liable for downtime, access problems, data transmission failures, internet outages, hosting failures, third-party service failures, cyber incidents, software bugs, browser incompatibility or other technical issues except to the extent liability cannot be excluded under mandatory law.

**13.4.** Deadlines are not extended merely because the Client failed to use an available alternative communication channel, unless NTA expressly agreed otherwise.

### **14. Electronic Signatures and Digital Identity**

**14.1.** NTA may use electronic signatures, digital signatures, e-ID, Smart-ID, Mobile-ID, qualified trust services or other electronic identification and signature methods.

**14.2.** The Client is responsible for ensuring that its electronic signature tools, identity documents, e-residency card, certificates and authentication methods are valid, secure and properly used.

**14.3.** NTA may refuse signatures, submissions or instructions where the identity, authority, certificate validity or authenticity is unclear.

**14.4.** The Client shall not allow unauthorised persons to use its electronic identity, signature devices, certificates or authentication tools.

### **15. No Consumer Withdrawal Rights**

**15.1.** Because NTA provides Services only to business clients, consumer withdrawal rights do not apply unless mandatory law provides otherwise.

**15.2.** Where Services have commenced, documents have been prepared, third-party costs have been incurred, AML/KYC work has been performed, software access has been provided or administrative work has begun, fees are non-refundable except where expressly agreed or required by mandatory law.

### **16. Misuse of Online Services**

**16.1.** The Client shall not misuse NTA's website, portals, online forms, digital tools, systems or communication channels.

**16.2.** Misuse includes submitting false information, automated scraping, unauthorised access, security testing without permission, uploading malware, interfering with systems, impersonation, abusive communication, excessive requests, spam, fraud, unlawful content or attempts to bypass AML/KYC procedures.

**16.3.** NTA may block, suspend or terminate access immediately in case of actual or suspected misuse.

**16.4.** The Client shall indemnify NTA for all losses, costs, claims, investigations and liabilities arising from misuse of online Services.

### **17. Evidence and Records**

**17.1.** NTA may maintain logs, audit trails, order records, acceptance records, uploaded documents, communications, timestamps, version histories, payment records and technical data as evidence of orders, acceptances, instructions, approvals and service use.

**17.2.** The Client agrees that such electronic records may be used as evidence in disputes, collection proceedings, compliance reviews, AML/KYC reviews, audits and authority proceedings.

**17.3.** NTA may retain such records for as long as required or permitted by law, the General Terms, AML/KYC obligations, accounting rules, tax rules, limitation periods or legitimate business interests.

### **18. Suspension and Termination of Online Services**

**18.1.** NTA may suspend or terminate Website Orders, online Services, portal access, digital tools or user accounts immediately if the Client breaches the Terms, fails to pay fees, fails AML/KYC checks, misuses systems, creates security risk, provides false information or creates legal, regulatory, sanctions, AML, tax or reputational risk.

**18.2.** Upon suspension or termination, NTA may disable access, stop processing online orders, refuse uploads, stop electronic communication workflows and restrict system functionality.

**18.3.** Suspension or termination does not affect accrued payment obligations, confidentiality obligations, indemnities, data retention rights, limitation of liability or other provisions intended to survive termination.

### **19. Indemnity**

**19.1.** The Client shall indemnify and hold harmless NTA, its management board members, employees, contractors, subcontractors and representatives against all claims, losses, liabilities, penalties, costs and expenses arising from incorrect online information, unauthorised online orders, misuse of digital systems, compromised credentials, unlawful uploads, false acceptances, unauthorised representatives or breach of this Schedule.

**19.2.** This indemnity applies in addition to, and not instead of, the limitation of liability and indemnity provisions in the General Terms.

### **20. Survival**

**20.1.** The provisions of this Schedule concerning acceptance records, evidence, confidentiality, data

retention, payment obligations, misuse, limitation of liability, indemnity and electronic communications shall survive termination of the Engagement.