

## invoiceAgent Additional Terms of Use (Tegaki)

### Article 1 [General Provisions]

1. This "InvoiceAgent Additional Terms of Use (Tegaki)" (hereinafter referred to as "Terms") set forth the terms and conditions for the use of Tegaki, which is an OCR Function included in invoiceAgent (On-Premises)(hereinafter referred to as "invoiceAgent") and invoiceAgent (Cloud) (hereinafter referred to as "invoiceAgent (Cloud)"), which are products and services provided by WingArc Inc. (hereinafter referred to as "WingArc"). Each of the Terms shall apply to the use of the Function (defined in Article 2, the same applies hereinafter). The Function is provided to customers by WingArc via a network to services owned by Cogent Labs, Inc.
2. If a customer places an order based on a quotation, application form, or other document from WingArc in which the Terms are quoted (including URLs), or if a customer uses the Function, the customer shall be deemed to have accepted each and every provision of the Terms, and an agreement for the use of the Function based on the Terms (hereinafter referred to as "Agreement") shall be concluded between the customer and WingArc. The customer with whom the Agreement is concluded with WingArc is hereinafter referred to as the "Customer". The purpose of this Agreement is to define the relationship of rights and obligations between WingArc and the Customer in relation to the use of the Function, and it applies to all relationships between the Customer and WingArc in relation to the use of the Function.
3. In the event of any inconsistency between the Terms and the terms and conditions of use applicable to the invoiceAgent (On-Premises)and invoiceAgent (Cloud) (including, but not limited to, the "Software License Agreement", "Software Subscription License Agreement", and the "invoiceAgent" Terms of Use", hereinafter collectively referred to as the "invoiceAgent Terms"), the Terms shall be applied with priority, and the invoiceAgent Terms shall apply to matters not described in the Terms.

### Article 2 [Definitions]

The following terms used in this Agreement shall have the meanings set forth below.

- (1) "Intellectual Property Rights" means copyrights, patent rights, utility model rights, trademark rights, design rights, know-how, and other intellectual property rights (including the right to acquire such rights or to apply for registration of such rights).
- (2) "Function" means the handwritten Japanese character data conversion service named "Tegaki" provided by WingArc (if the name or content of the service is changed for any reason, the service after such change is included).

### Article 3 [Utilization conditions]

1. During the Agreement Term of this Agreement, the Customer may use the Function in accordance with this Agreement and in accordance with the method specified by WingArc.
2. The Customer may use the Function only for the Customer's internal use, and may not allow any third party other than the Customer's officers and employees (hereinafter collectively referred to as "internal users") to use the Function.
3. Any claims or disputes from internal users shall be the sole responsibility of the Customer, and WingArc shall not be liable for any such claims or disputes.

### Article 4 [Reporting Obligations]

The Customer shall report on matters specified by WingArc regarding the usage of the Function in a manner specified by WingArc whenever WingArc requests it.

### Article 5 [Usage Fees]

1. There shall be no charge for the use of the Function up to the use of a certain quantity of image reading and processing (hereinafter referred to as "Standard Usage Rights") using the Function separately determined by WingArc during the Agreement Term of this Agreement (defined in Article 13). In the case of using the Function in excess of the Standard Usage Rights (hereinafter referred to as "Excess Usage"), the use of the quantity in Excess Usage shall be charged. In the event that a fee is charged, the usage fee shall be the amount obtained by multiplying the unit price separately determined by WingArc by the quantity of Excess Usage, or the amount determined by the plan for increasing a certain quantity set by WingArc (hereinafter referred to as "Additional Usage Rights"). The Additional Usage Rights shall be set for each Agreement Term, and shall not be transferred to the next term even if there are unused quantities at the end of the Agreement Term.
2. In the event that the Customer purchases Additional Usage Rights as described in the preceding paragraph, the Additional Usage Rights to be purchased shall be renewed for the next Agreement Term for a fee if the Customer has concluded a maintenance service agreement, or Subscription License Agreement for invoiceAgent (On-Premises), or a usage agreement for invoiceAgent (Cloud), which is a precondition for the use of the Functions, and if the term of the respective agreements is renewed. The same shall apply thereafter.

### Article 6 [Payment Terms]

1. The payment method of the usage fee for the paid portion of the quantity of Excess Usage as described in the preceding Article shall be the following:
  - (1) In case of Excess Usage, WingArc shall calculate the excess volume as of the end of the Agreement Term specified in Article 13 and issue a lump-sum invoice in the month following the Agreement Term, and the Customer shall pay the usage fee for the excess volume to the bank account designated by WingArc by the end of the month following the month in which the invoice is issued; or
  - (2) When the Customer purchases Additional Usage Rights, the usage fee and its payment conditions shall be stipulated in the quotation or order document between the Customer and WingArc.

The Customer shall bear the bank transfer fee and any other costs required for payment.

2. In the event that the Customer delays payment of financial obligations owed to WingArc, WingArc may demand that the Customer pay late fees at the rate of 14.6% per year from the day after the due date until the day of full payment.

### Article 7 [Prohibition]

1. The Customer shall not engage in any of the following acts when using the Function:
  - (1) Infringing or threatening to infringe on the intellectual property rights, portrait rights, rights of privacy, honor, or other rights or interests of WingArc, persons who have

granted licenses to WingArc, users of the Function other than the Customer, or other third parties (including acts that directly or indirectly cause such infringement, and including disassembling, decompiling, reverse engineering, and developing programs using the results obtained through repeated use of the Function);

- (2) Actions related to criminal acts or actions that are offensive to public order and morals;
  - (3) Transmitting obscene information or information that is harmful to the young people;
  - (4) Transmitting information regarding heterosexual relationships;
  - (5) Violation of laws and regulations or the internal rules of the industry association to which the Customer belongs;
  - (6) Use or provide information containing computer viruses or other harmful computer programs through or in connection with the Function;
  - (7) Leakage or falsification of information of WingArc or a third party obtained through the use of the Function;
  - (8) Sending data that exceeds a certain data capacity determined by WingArc through the Function;
  - (9) Actions that may interfere with the operation of the Function by WingArc; and
  - (10) Any other actions that WingArc deems inappropriate.
2. In the event that WingArc determines that the act of sending information by the customer in the Function falls under any of the items of the preceding paragraph, or is likely to fall under any of the items, WingArc may delete all or part of the information without prior notice to the Customer. WingArc shall not be liable for any damages incurred by the Customer based on measures taken by WingArc in accordance with this section.

### Article 8 [Suspension of the Function]

1. Except in cases of emergency or when WingArc deems it unfeasible to give prior notice, in any of the following cases, WingArc will make commercially reasonable effort to notify the Customer in advance, and may suspend or discontinue all or part of the use of the Function.
  - (1) In case of inspection or maintenance of the computer system related to the Function;
  - (2) In the event of a computer or communication line failure due to an accident;
  - (3) In the event that the operation of the Function becomes impossible due to force majeure such as fire, power outage, or natural disaster; and
  - (4) In any other cases where WingArc deems it necessary to suspend or discontinue the service.
2. WingArc shall not be liable for any damages incurred by the Customer based on measures taken by WingArc in accordance with this Article 8.

### Article 9 [Handling of Personal Information]

1. The Customer agree that the Customer's personal information (meaning "personal information" as defined in Article 2, Paragraph 1 of the Personal Information Protection Law) will be handled in accordance with the Privacy Policy of WingArc.
2. WingArc may freely analyze and use (including, but not limited to, providing to third parties) the usage status and other information of the Customer obtained in providing the Function as statistical information and other information. However, information that is requested by the Customer to be deleted or to be prohibited from analysis and use shall be excluded from the above after the request is confirmed.
3. To the minimum extent necessary, WingArc may disclose the Customer's usage status and other information about the Customer that WingArc learns in the course of providing the Function in accordance with the law, court or governmental order, request or demand.

### Article 10 [Disclaimer]

1. WingArc makes no warranty of any kind regarding the accuracy, safety, or usefulness of the Function or the use of the Function by the Customer. This Function is provided on an "as is" basis, and WingArc makes no warranty of any kind regarding the Function, including but not limited to non-infringement of intellectual property rights owned by third parties, fitness for a particular purpose, commercial usefulness, completeness, and continuity.
2. Even if the Customer obtain any information directly or indirectly from WingArc regarding the Function, WingArc's website, other users of the Function, or any other matter, WingArc does not guarantee the accuracy of such information or any other information beyond what is stipulated in this Agreement.
3. The Customer shall investigate at the Customer's own responsibility and expense whether or not the use of the Function violates laws and regulations applicable to the Customer or internal rules of industry organizations. WingArc makes no guarantee that the Customer's use of the Function will comply with laws and regulations applicable to the Customer or internal rules of industry organizations.
4. Any transactions, communications, disputes that occur between the Function or between the Customer and a third party shall be handled and resolved at the Customer's expense and responsibility, and WingArc shall not be held responsible for such matters.
5. WingArc shall not be liable for any damages incurred by the Customer in relation to any interruption, suspension, termination, unavailability or change in the provision of the Function, deletion or loss of the Customer's messages or information, cancellation of the Customer's registration, loss of data or equipment failure or damage due to the use of the Function, suspension or unavailability of the Function, or any other damage incurred in connection with the Function.
6. WingArc will store the Customer's usage status and other information obtained in providing the Function on a highly secure network in a cloud environment determined by WingArc. Provided, however, that WingArc does not guarantee the complete safety and reliability of such cloud environment, and shall not be liable for any damages (including but not limited to damages caused by leakage or loss of information) incurred by the Customer due to defects in such cloud environment.
7. WingArc shall not be liable for any damages incurred by the Customer in relation to the Function. Even in the event that WingArc is liable for damages to the Customer due to the application of the Consumer Contract Act or for other reasons, WingArc shall be liable for ordinary damages actually incurred by the Customer due to reasons attributable to WingArc or directly caused by WingArc's breach of this Agreement, and the amount of liability for such damages shall be limited to three (3) months of maintenance service fees paid by the Customer if the Customer uses invoiceAgent three (3) months of fees paid by the Customer if the Customer uses invoiceAgent in Subscription License Agreement, or

three (3) months of usage fees paid by the Customer if the Customer uses invoiceAgent (Cloud). In addition, WingArc shall not be liable for damages caused by reasons not attributable to WingArc, damages caused by special circumstances regardless of whether WingArc foresaw them or not, or lost profits.

#### Article 11 [User's Responsibility for Compensation]

1. The Customer shall indemnify and hold harmless WingArc from and against any and all damages (meaning not only direct and ordinary damages, but also all damages including lost profits, lost business opportunities, lost data, business interruption, other indirect damages, special damages, consequential damages, and incidental damages) caused to WingArc by the Customer's breach of this Agreement or this Terms, or in connection with the Customer's use of the Function. The same shall apply hereinafter in this Article11).
2. In the event that the Customer cause damage to a third party, receive a claim from a third party, or have a dispute with a third party in relation to the Function or its use, the Customer shall immediately notify WingArc of the content of the claim or dispute, handle the claim or dispute at the Customer's own expense and responsibility, except in cases attributable to WingArc, and report the progress and results to WingArc upon request.
3. In the event that WingArc receives a claim from a third party for infringement of rights or any other reason in relation to the Customer's use of the Function, the Customer shall compensate WingArc for the amount WingArc was forced to pay to the third party based on the claim, unless the claim is attributable to WingArc.

#### Article 12 [Confidentiality]

1. The term "Confidential Information" as used herein shall mean all information regarding the other party's technology, business, operations, finances, organization, or other matters provided or disclosed by the other party in writing, orally, or on recorded media, or otherwise made known to WingArc or the Customer in connection with this Agreement or the Functions (hereinafter, the party who disclosed the Confidential Information shall be referred to as the "Disclosing Party" and the party who received the disclosure shall be referred to as the "Receiving Party"). Provided, however, that the term "Confidential Information" shall not include (1) information that is or was already generally known to the public at the time it is provided or disclosed by the Disclosing party or becomes known to the public, (2) information that becomes known to the public through publications or other means for reasons not attributable to the Disclosing party, and (3) information that is not provided or disclosed by a third party authorized to provide or disclose it. (3) acquired legally without obligation of confidentiality from a third party authorized to provide or disclose the information, (4) developed independently without the use of Confidential Information, or (5) confirmed in writing by the Disclosing Party that there is no need for confidentiality, shall be excluded from Confidential Information.
2. The Receiving Party shall use the Confidential Information solely for the purpose of providing or using the Functions, and shall not provide, disclose, or divulge the Disclosing Party's Confidential Information to any third party without the Disclosing Party's prior written consent.
3. Notwithstanding the preceding paragraph, the Receiving Party may disclose Confidential Information to the minimum extent necessary pursuant to any order, demand, or request of law, court, or government agency (collectively, "Order"). Provided, however, that the Receiving Party shall promptly notify the Disclosing Party of any such Order.
4. The Receiving Party shall obtain the prior written consent of the Disclosing Party when reproducing any document or magnetic recording medium containing Confidential Information, and shall strictly control the reproduction in accordance with Section 2.
5. Whenever requested by the Disclosing Party, the Receiving Party shall, without delay and in accordance with the Disclosing Party's instructions, return or destroy the Confidential Information and any written or other recorded media materials containing or containing the Confidential Information and all copies thereof.

#### Article 13 [Agreement Term]

The agreement term of this Agreement (hereinafter referred to as "Agreement Term") shall be as follows, depending on the type of WingArc products and services used by the Customer, which are the prerequisites for the Function.

- (1) In the case of invoiceAgent (On-Premises)

The Agreement Term shall be twelve (12) months starting from the date of commencement of the maintenance service agreement for invoiceAgent or the same as the Term of the Subscription License Agreement. Provided, however, if neither the customer nor WingArc expresses an intention to cancel the agreement at least one month prior to the expiration of the Agreement Term, this agreement shall be continued (renewed) for one year with the same terms and conditions, and the same shall apply thereafter. Notwithstanding the foregoing, if the maintenance service agreement or Subscription License Agreement for the invoiceAgent (On-Premises) is terminated, this Agreement shall also be terminated upon such termination. In addition, in the event that use of the invoiceAgent (On-Premises) is commenced prior to the commencement date of the maintenance service agreement or Subscription License Agreement, the quantity of use prior to the commencement date of the maintenance service agreement or Subscription License Agreement shall be included in the quantity of use.

- (2) In the case of invoiceAgent (Cloud)

The Agreement Term is the same as the term of "invoiceAgent (Cloud)". If the Customer start using the Function during the trial period, the subscription period will be taken over.

#### Article 14 [Amendment]

1. WingArc may amend the contents of the Function at its discretion.
2. WingArc may amend the Terms at its discretion. In the event of any amendment to the Terms, WingArc shall notify the Customer of such amendment in advance, and within two months of such notification, the Customer may terminate this Agreement by giving written notice to WingArc. Provided, however, even in this case, WingArc shall not refund to the Customer the usage fee paid by the Customer to WingArc in accordance with Article 6 section 1.
3. In the event that the customer does not take the procedures for termination in accordance with the preceding paragraph, the Customer shall be deemed to have agreed to the amendment to the Terms.

#### Article 15 [Communication/Notification]

Inquiries about the Function and other communications or notifications from the Customer

to WingArc, as well as notifications about changes to this Agreement and other communications or notifications from WingArc to the Customer, shall be made in a manner determined by WingArc.

#### Article 16 [Assignment]

1. In the event that there is a change in the main provider of the Function due to a company split, business transfer, or other form of succession or transfer of the business related to the Function by the original rights holder or WingArc (hereinafter referred to as "Business Transfer"), WingArc will notify the Customer to that effect in advance.
2. If the Customer does not object to the Business Transfer within ten (10) business days after receipt of the notice from WingArc in the preceding paragraph, the Customer shall be deemed to have accepted it.
3. If the Customer accepts the notice in the preceding section and section 1, the Agreement cannot be cancelled based on Article 17 section 1 Item 6 thereafter.

#### Article 17 [Termination for cause]

1. The party may terminate all or part of the Agreement by giving written notice to the other party if one of the following events occurs in the other party;
  - (1) In the event that a party breaches the Agreement and fails to remedy the breaches and compensate for the damage caused by the breach within 15 days of receipt of the notice requesting remedy;
  - (2) When payment is suspended or becomes impossible, or when there is a petition for the commencement of bankruptcy proceedings, civil rehabilitation proceedings, corporate reorganization proceedings, or other similar proceedings;
  - (3) When a draft or check that has been drawn or accepted is dishonored;
  - (4) When a petition for provisional seizure, provisional disposition, seizure or auction is filed;
  - (5) When delinquent payments of taxes and public dues are made;
  - (6) Dissolution (except in the case of a merger), liquidation, or transfer of the entire business (including substantially the entire business) to a third party;
  - (7) When the supervising authority imposes a punishment such as business suspension or revocation of business license or business registration;
  - (8) When there are reasonable grounds to believe that assets or credit conditions have deteriorated or are likely to deteriorate;
  - (9) When the provision of the Function becomes impossible due to force majeure
  - (10) Violation of laws and regulations or public order and morals; and
  - (11) In the event that any other serious event occurs that makes it difficult to continue the Agreement that is equivalent to any of the preceding items.
2. The termination in accordance with the preceding paragraph shall be effective prospectively, and even in the event of termination, the Customer shall pay to WingArc the usage fees that have already been incurred at the time of termination. Provided, however, this shall exclude cases where the termination is due to reasons attributable to WingArc.
3. In the event that the Agreement is terminated pursuant to this Article, the Customer or WingArc shall not be precluded from claiming compensation from the other party for any damages incurred by the Customer or WingArc as a result of such termination.

#### Article 18 [Survival Provisions].

The provisions of Article 3 Paragraphs 3, Article 6 (only if unpaid), Articles 10 through 12, Article 14 Paragraph 2, and Article 16 shall remain in effect even after the termination of this Agreement. However, Article 12 shall remain in effect only for three (3) years after the termination of this Agreement.

#### Article 19 [Language]

The Japanese version of this Agreement shall be the original thereof, and any translation to English, Chinese or any other language shall be for reference purposes only. If any conflict arises between the Japanese version and any translation into another language, the Japanese version shall prevail.

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