

SAAS SERVICE LEVELS ESEF PACK 1, 2 AND 3

SAAS SERVICE LEVELS PACK 1

1. INTERPRETATION

All definitions that are used in this document (but are not explicitly defined) bear the meanings given to them in the Software as a Service (SaaS) Terms and Conditions.

“Business Day”: means a day between Monday and Friday that is not a public holiday in France.

“Client’s Space”: means the space that Invoke places at the Client's disposal in order to allow him to access information and documents relating to the Service.

“Environment”: means the whole consisting of a software version (Software) and a database instance for the purposes of providing the Service.

“Error”: means a bug, defect, malfunction, or material non-conformity of the Service compared with the Documentation and reproducible by Invoke.

Errors shall be classified according to the following three levels of severity:

- Critical Error: An error affecting one or more features of the Software or Infrastructure impeding access to the Service and for which there is no workaround.
- Major Error: An error affecting one or more features of the Software or Infrastructure for which a workaround exists and/or degrading of the Service resulting in a significant but non-critical impact on access to and performance of the Service.
- Minor Error: A reproducible error that does not present the characteristics of a Critical Error or a Major Error.

“Production Plan”: means the planning and scheduling of the processing, production, and maintenance tasks and security processes applicable to the Service. The Production Plan was developed by Invoke and applies to all clients with access to the Service.

“Request”: means any reproducible operating issue and/or incident encountered by the Client when using the Service that the Client brings to Invoke’s attention through the Support service as well as any Error.

“Updates”: means improvements, upgrades, modifications, and corrections made to the Service by Invoke concerning the Software and the Infrastructure.

Updates are classified according to the following categories:

- Software Updates that concern the Software (improvements, corrections, upgrades);
- Regulatory Software Updates because they impact a set of regulatory features;
- Infrastructure Updates that concern the Infrastructure (improvements, corrections, upgrades);
- Urgent patches to overcome a security or confidentiality breach that could compromise the Client’s Data or a breach relating to the availability of the Service or to correct an Error. The patches may relate to the Infrastructure and/or the Software.

“Working Hour”: refers to the hours corresponding to the Support opening hours. All hours mentioned in the current document are referring to Central European Time (CET).

2. PURPOSE

The purpose of this document, is to define the service levels that Invoke undertakes to follow in accordance with Good Industry Practice with regard to the Service.

This document is an attached document to the Software as a Service (SaaS) Terms and Conditions.

3. SCOPE OF THE SERVICE

The scope of the ordered Service is the scope defined in Appendix 1 Commercial Proposal.

The Service comprises:

- a production Environment,
- at an additional cost to the Client, a testing Environment comprising a Software instance covering the same functional scope as the production Environment and data different from that of the production Environment.

To be implemented, the testing Environment option must be expressly mentioned in Appendix 1 Commercial Proposal.

The Production Plan is implemented by Invoke and cannot be modified.

No specific development can be included in the Service.

4. ACCESSIBILITY AND AVAILABILITY OF THE SERVICE

The Service is accessible 7 days a week, 24 hours a day, outside the maintenance hours and urgent maintenance.

The maintenance hours are as follows:

- For Infrastructure Updates: every weekend (Saturday and Sunday);
- For Software Updates: at any time subject to planning in order to limit the impact on the Client. The date chosen for the installation of the Software Update shall be communicated to the Client by the Support teams with five (5) Business Days' notice before installation. In all cases, Invoke shall use its reasonable endeavours not to carry out Software Update installations during statutory and/or regulatory election periods.

The Client may not oppose the installation of Infrastructure and Software Updates.

Urgent maintenance concerns only the installation of urgent Patches and may occur at any time. The Client may not oppose their implementation.

Invoke shall use its reasonable endeavours to provide a Service with a monthly availability rate of at least 99% during the following times on Business Days;

- Monday to Thursday, 9 am to 6 pm;
- Friday, 9 am to 5 pm.

The monthly availability rate can be communicated to the Client by Invoke upon its request to Support.

5. SECURITY AND BACKUPS

Invoke shall comply with the provisions of the Software as a Service (SaaS) Terms and Conditions relating to the security of the Service as well as the provisions of the Security document.

The provisions on Personal Data protection set out in the Personal Data Protection document shall apply in full.

The applicable data backup procedures shall be those set out in the Business Continuity Plan (BCP) in the Security document.

6. SUPPORT

6.1. Description of Support

Support includes:

- Telephone assistance;
- Correction of Errors;
- Provision and installation of Updates.

6.2. Telephone assistance

Telephone assistance processes Requests and is accessible by email and telephone (the number is specified in the Client's Space) on Business Days during the following opening hours (Working Hours):

- Monday to Thursday, 9:00 am to 1:00 pm and 2:00 pm to 6:00 pm;
- Friday, 9:00 am. to 1:00 pm. and 2:00 pm. to 5:00 pm.

The cost of telephone calls shall be borne by the Client.

Requests shall be recorded in Invoke's tools to ensure their traceability and processing according to their degree of severity.

In order to permit the performance of the Support, the Client undertakes to accurately describe and document its Request and the situation that it encounters (description of the context, error messages, screenshots, provision by the Client of all or part of the Client's Data, etc.) in order to allow Invoke to reproduce and categorise any incidents and/or Errors brought to its attention.

Invoke shall use its reasonable endeavours to provide responses to the Client in the form of an immediate call-back or by email.

If there is no immediate response, Support shall handle the request within four (4) Working Hours from the recording of the Request during the opening Working Hours of Support.

Support may be provided by Invoke only insofar as the Users were previously trained in the use of the Service and that the Client has the technical devices permitting remote assistance and authorises its recourse and use in order to facilitate the handling and processing of Requests by Invoke.

In particular, Invoke recommends that the Client be trained in the use of the Client's Space and that he registers on the Client's Space in order to familiarise himself with the information and documents made available and thus to receive communications from the support and regulatory monitoring department.

6.3. Request handling times and Error correction times

Invoke shall correct Errors under the conditions hereof in accordance with Good Industry Practice.

The Request handling times and Error correction times are defined in the table below according to the degree of severity of the Error in question. Invoke shall be responsible for the categorisation of Errors in accordance with Good Industry Practice.

Level of severity	Request handling time	Error correction time
Critical Error	4 Working Hours	8 Working Hours from the end of the Request handling time period.
Major Error	4 Working Hours	8 Working Hours from the end of the Request handling time period to provide a correction of the Error or a workaround. If a workaround is provided during the above period, the shift from the workaround to the definitive correction shall take place within 20 Business Days after the end of the Error correction period.
Minor Error	4 Working Hours	The correction shall be planned and integrated into the Software or Infrastructure development roadmap.

The above periods and commitments are based on the fact that Invoke can use remote assistance and has the elements necessary to reproduce the Error, which the Client undertakes to provide to Invoke under article 6.2.

6.4. Provision and installation of Updates

Invoke shall use its reasonable endeavours to make the Updates available to the Client and to install them on the Infrastructure under the conditions set out in paragraph 4 “Accessibility and Availability of the Service”. Updates shall be accompanied by a release note in accordance with Good Industry Practice.

Regarding regulatory Software Updates, the Client is informed and acknowledges that the regulations are subject to change. Therefore, Invoke shall not be liable for a delay in the execution and/or delivery times if the non-performance or said delay results from a failure or delay in the publication of the regulations to which the Client is subject by an authority or any other term designating a body issuing regulatory texts (“Authority”).

In the event of regulatory changes or if Invoke must carry out one or more specific developments associated with the Software due to an Authority, Invoke shall use its reasonable endeavours to provide the new standard configuration within the following time limits and in accordance with Good Industry Practice:

- If the impact of the regulatory Software Update applies to reports already within the Client's regulatory scope, Invoke shall use its reasonable endeavours to deliver the modifications within two (2) months of receipt of the new specifications and the associated regulatory text.
- If the impact of the regulatory Software Updates applies to new reports, even within existing specifications, Invoke shall use its reasonable endeavours to publish a roadmap within a reasonable time from receipt of the information necessary for the aforementioned update to determine the necessary elements as well as the actions to be taken for the regulatory Software Update.

6.5. Configurations of Updates

6.5.1: With regard to Software Updates (excluding regulatory Software Updates), the Client shall be responsible for carrying out the specific configuration or specific configuration changes using its own means and under its responsibility following the provision of the Software Update in question by Invoke. If the Client wishes, it may ask Invoke to carry out this work as part of Professional Services subject to invoicing.

6.5.2: With regard to regulatory Software Updates relating to regulatory offers mentioned in the Purchase Order, the configuration or configuration changes related to the Updates in question shall be carried out by Invoke and made available to the Client through the Service.

6.5.3: With regard to regulatory Software Updates relating to other Invoke offerings, the configuration or configuration changes related to the Updates in question may be carried out by the Client under its responsibility using the configuration import functions made available to the Client by Invoke.

SAAS SERVICE LEVELS – PACK 2

The purpose of this document, is to define the service levels that Invoke undertakes to follow in accordance with the Pack 2 of the Appendix 1 Commercial Proposal.

Pack 2 adds-up to Pack 1. Client is informed that some Professional Services may be sub contracted by Invoke.

1. MAPPING OF THE PRIMARY FINANCIAL STATEMENTS

1.1. Professional Services

TYPE 1 Quick Mapping for simple financial statements

OBJECT: Match the financial statements with the ESEF taxonomy, identify the best matching tags and qualified extensions, prepare and formalise the tagging instructions for their conversion to iXBRL focusing on the 5 primary financial statements.

SERVICE: Comprehensive analysis and mapping workshop(s) for the 5 primary financial statements. The works are led by an expert. The expert provides a mapping proposal prior to the workshop(s) and a documented mapping set after the workshop. During the workshop (2h meeting), the mapping proposal is review together with the Client, for a perfect understanding and for making last arbitrations.

WORKLOAD: 1 or 2 workshops (estimate provided by the expert, based on a review the financial statements complexity).

TYPE 2 Mapping & Documentation for complex financial statements

OBJECT: Assistance for conceptual mapping of Financial Statements (5 primary financial statements) for ESEF. The deliverables allow to easily generate an extension taxonomy and to tag the financial report with Invoke tools. Compare the 5 primary financial statements with the ESEF taxonomy, prepare and formalise the tagging instructions for their conversion to iXBRL.

SERVICE AND WORKLOAD: Depending on the financial statements complexity (number of lines and requested discussion points), 2 to 4 workshops are needed for a comprehensive analysis and mapping approach in 5 steps (as described hereunder), led by an expert to support the mapping from start to finish. The expert provides a mapping proposal prior to the workshops and a documented mapping set after the workshops. Each workshop lasts approximately 3 hours. Prices per workshop also include the time for preparation and documentation. Work will be prepared on the basis of the 2020 statements.

Step 1 Strategy and mapping sources

Share the company's vision of XBRL and investor communication (prospective)
Understand the taxonomy and its opportunities, local and sectorial recommendations
Chose global strategy for label and language treatment in the taxonomy

Step 2 Direct mapping

Review the financial statements and identify direct matches
Define the specifications of all requested attributes (scale, sign, unit...)

Step 3 Complex mapping

Create extensions with comprehensive and compliant specifications
Align with the best industry and sector practices

Step 4 Additional information

Ensure across-the-board consistency
Study the other data to be mapped, including ESEF Annex 2 Table 1 (requested data about the issuer)

Step 5 Validations and final decisions

Review of the complete mapping and the extensions specified in accordance with the, IFRS and ESMA Reporting Manual

1.2. RACI

RACI of deliverables associated to the above selected professional services:

Professional Services		
Assistance for conceptual mapping of Financial Statements (5 primary financial statements) for ESEF	Client	INVOKE
Comprehensive analysis and mapping workshop for the 5 primary financial statements		
Mapping proposal prior to the workshops	I	R
Analysis and mapping workshops	C	R
Documented mapping set after the workshops	I	R

R = Responsible, A = Assistance, C = Contribution, I = Information

Please note that the workshop as well as all associated deliverables will be provided in English. Also, all the documentation provided by the Client (i.e. Annual Financial Report) must be provided in English.

2. BLOCK TAGGING OF THE NOTES

From 2022, issuers will have to include Block tagging (ESEF Mapping for disclosure). This article of the SLA applies to Clients who subscribed to the additional "Block tagging of the notes service" provided by Invoke.

2.1. Professional Services

Scope of the services provided

Assistance for the conceptual mapping, at block level, for disclosures in consolidated Financial Statements to fulfil the ESEF block tagging requirement.

OBJECT: Prepare and formalise the ESEF block-tagging instructions (identifying the most relevant block-tag to apply on each section of the disclosures) for IFRS consolidated financial statements (accounting principles and disclosure main contents).

LIMITATION: Services will be provided exclusively on documents written in English or in French language, unless specifically agreed by the Parties.

SERVICE: Comprehensive preparatory analysis and mapping workshop(s) to match the financial statements with the ESEF taxonomy, by identifying sections in the disclosures and selecting the most relevant ESEF block-tag (closest accounting scope) for each section. In some cases, two or more tags will be considered as equally relevant and therefore selected. In other cases, an extra IFRS taxonomy block tag which is not in the ESMA mandatory list may also be selected. For specific sectors, extensions could be proposed and qualified.

The work will be based on the 2021 report and 2021 ESEF taxonomy with on-request updates for changes in the 2022 report. The works are led by an expert. The expert provides a mapping proposal prior to the first workshop and a documented mapping set after each workshop. During the workshops (2h to 2.5h meeting), the mapping proposal is reviewed together with the Client, for a mutual understanding and a final decision on each section and block-tag. The deliverable is an XLS file describing the sections (begin/end) and associated block-tags.

WORKLOAD: 1 to 3 workshops (estimate provided by the expert, based on a preliminary review the complexity of the financial disclosures).

TYPE D1 Mapping for disclosures WITHOUT Audit follow-up.

Based on the above description, when the ESEF local regulation does not include an audit requirement and/or the Client does not require the expert to participate in the audit review.

TYPE D2 Mapping for disclosures WITH Audit follow-up.

Based on the above description, with additional time and documents for audit, when the ESEF local regulation includes an audit requirement, and the Client requires the expert to participate in the audit review. A list of the ESEF mandatory block-tags will be provided, documenting the reason why some tags are not used in the mapping. The expert will prepare the audit meetings with the Client or participate to those meetings. The expert will update the deliverable to include any audit comment.

2.2. RACI

Professional Services		
Assistance for conceptual Block Tagging of the notes (ESEF Mapping for disclosure) for ESEF	Client	INVOKE
Comprehensive analysis and mapping workshop for the Block Tagging		
Mapping proposal prior to the workshops	I	R
Analysis and mapping workshops	C	R
Documented mapping set after the workshops	I	R

R = Responsible, A = Assistance, C = Contribution, I = Information

SAAS SERVICE LEVELS (INVOKE) – PACK 3

The purpose of this document is to define the service levels that Invoke undertakes to follow in accordance with the Pack 3 of Appendix 1 Commercial Proposal.

Pack 3 adds-up to Pack 1 and 2.

1. DEFINITIONS

“Configuration”: means any change that needs to be done by Invoke in the Software in order to produce the final ESEF “Taxonomy Package” according to the Documentation provided by the Client.

Changes shall be classified according to the following three levels of complexity:

- **“Major Configuration”**: A Configuration from scratch according to the Documentation provided by the Client or more than 10 changes in the Documentation provided by the Client.
- **“Medium Configuration”**: A Configuration that would rely on maximum 10 changes of the Original Documentation already provided by the Client.
- **“Minor Configuration”**: A Configuration correction due to a misconfiguration done by Invoke professional services team (not following the Documentation provided by the Client).

“The final “Annual Financial Report””: means the validated version of the Pdf document that will be imported within the Invoke solution.

“Documentation”: means all the required documents in order for Invoke Professional Services team to apply the Configuration in the Software and generate the final ESEF “Taxonomy Package”. The Documentation is composed by 2 main components:

- The final “Annual Financial Report” (the “AFR”) in Pdf format
- The mapping/tagging specifications of the Primary Financial Statements (the “PFS”) in Excel format.

“Request process”: means the process that the Client must follow when requesting a Configuration to Invoke.

“Iteration”: means each time the Client provides a new set of Documentation for a Major or Medium Configuration.

1. TAGGING OF THE PRIMARY FINANCIAL STATEMENTS

1.1. Standard Professional Services

a. Scope of the services

Standard Professional services includes:

- 1 - Administration of the solution
- 2 - Basic user training to “navigate” in the Invoke Solution (1 hour Remote session and associated training material are provided in English)
- 3 - Tagging of the PFS in the Invoke Solution (including an initial 2 hours session going through the Documentation format expected by Invoke and the Request Process)
- 4 - Assistance to the Generation of taxonomy package

b. RACI

RACI of deliverables associated to the Standard professional services:

Professional Services		
Tasks	Client	INVOKE
Administration of the solution		
Users setup (user creation and role/profile definition)	A,C	R
Entity and project(s) setup	A,C	R
Basic user training to “navigate” in the Solution		
1 hour Basic user training session - In English	I	R
Basic User training material (Ppt format) - In English	I	R
Mapping/Tagging in the Invoke Solution		
2 Hours session about the expected Documentation and request process	I	R
Creation and sending of the Documentation to Invoke support team	R	I
Mapping and tagging in the Invoke Solution based on the Client Documentation	I	R
Generation of the taxonomy package		
Generation of the "taxonomy Package" via the Invoke Solution	R	A

R = Responsible, A = Assistance, C = Contribution, I = Information

c. Service Level Agreement and precisions

- **Configuration**

SLA Based on support working hours.

Level of Complexity	Request handling time	Configuration handling time
Major Configuration	1 Working Hour	8 Working Hours from the end of the Request handling time period.
Medium Configuration	1 Working Hour	4 Working Hours from the end of the Request handling time period.
Minor Configuration	1 Working Hour	2 Working Hours from the end of the Request handling time period.

To ensure resource availability, please note that for a Major Configuration request, the Client must notify Invoke at least five (5) working days before the actual request.

To ensure resource availability, please note that for a Medium Configuration request, the Client must notify Invoke at least two (2) working days before the actual request.

Non-Exhaustive list of Medium Configuration:

- Change of tagging
- Change of calculation link
- Change in the figures reported in the financial statements
- Reimport of a pdf that have changes elsewhere than in the financial statements (text, design...)

- **Documentation:**

Details and examples of Documentation will be provided to the Client during the 2 Hours session about the expected Documentation and Request Process.

Please note that if the Documentation provided by the Client is not in the format expected by Invoke, then Invoke reserves the right to delay the Configuration request until the Documentation is compliant with Invoke's specifications or apply Additional Professional Services.

- **Iterations:**

Please note that the number of iterations shall be limited to two (2) for a Major Configuration and to four (4) for a Medium Configuration per Annual Report production. In case the number is higher, then Invoke reserves the right to charge the Client on a Time & Material basis for any additional services provided

1.2. Additional Professional Services

Additional Professional services includes any work in addition to what is agreed in Appendix 1 Commercial Proposal.

Non-exhaustive list of additional professional services:

- Number of Iterations is higher to what's set in the Standard Professional services;
- Tagging of the notes Block Tagging);
- Tagging of the footnotes of the tables;
- Bolt-on tagging;
- Dialogue with respective Auditors.

Additional Professional Services are charged per ¼ of days at the daily cost of Functional consultant as per Purchase Order.

2. BLOCK TAGGING OF THE NOTES

From 2022, issuers will have to include Block tagging (ESEF Mapping for disclosure). This article of the SLA applies to Clients who subscribed to the additional "Block tagging of the notes service" provided by Invoke. This service comes in addition to the "TAGGING OF THE PRIMARY FINANCIAL STATEMENTS" above.

2.1. Standard Professional Services

a. Scope of the services

Standard Professional services includes block Tagging of the disclosures in the Invoke Solution (including an initial 2 hours session going through the Documentation format expected by Invoke and the Request Process).

b. RACI

RACI of deliverables associated to the Standard professional services:

Professional Services		
Tasks	Client	INVOKE
Block Tagging of the disclosures in the Invoke Solution		
2 Hours session about the expected Documentation and request process	I	R
Creation and sending of the Documentation to Invoke support team	R	I
Tagging in the Invoke Solution based on the Client Documentation	I	R

R = Responsible, A = Assistance, C = Contribution, I = Information

c. Service Level Agreement and precisions

- **Configuration**

SLA Based on support working hours.

Level of Complexity	Request handling time	Configuration handling time
Major Configuration	1 Working Hour	8 Working Hours from the end of the Request handling time period.
Medium Configuration	1 Working Hour	4 Working Hours from the end of the Request handling time period.
Minor Configuration	1 Working Hour	2 Working Hours from the end of the Request handling time period.

To ensure resource availability, please note that for a Major Configuration request, the Client must notify Invoke at least five (5) working days before the actual request.

To ensure resource availability, please note that for a Medium Configuration request, the Client must notify Invoke at least two (2) working days before the actual request.

Non-Exhaustive list of Medium Configuration:

- Change of tagging
- Change in the narratives reported in the financial statements
- Reimport of a pdf that have changes elsewhere than in the financial statements (text, design...)

- **Documentation:**

Details and examples of Documentation will be provided to the Client during the 2 Hours session about the expected Documentation and Request Process.

Please note that if the Documentation provided by the Client is not in the format expected by Invoke, then Invoke reserves the right to delay the Configuration request until the Documentation is compliant with Invoke's specifications or apply Additional Professional Services.

- **Iterations:**

Please note that the number of iterations shall be limited to two (2) for a Major Configuration and to four (4) for a Medium Configuration per Annual Report production. In case the number is higher, then Invoke reserves the right to charge the Client on a Time & Material basis for any additional services provided

2.2. Additional Professional Services

Additional Professional services includes any work in addition to what is agreed in the Commercial Proposal.

Non-exhaustive list of additional professional services: dialogue with respective Auditors.

Additional Professional services are charged per ¼ of days at the daily cost of functional consultant as per Purchase Order.