

NICKEL AFFILIATE PROGRAM TERMS AND CONDITIONS

Last Revision Date: March 23, 2026

This Affiliate Program Terms and Conditions agreement (the "Affiliate Terms" or "Agreement") governs the relationship between Nickel Technology, Inc. ("Nickel," "Company," "we," or "us") and registered affiliates ("Affiliate(s)"), and sets forth the terms under which Affiliates may receive commission for successfully referring businesses to register for and use Nickel's Services, subject to Nickel's Terms of Service.

For the avoidance of doubt, only referrals of incorporated businesses or professional firms are eligible under this Agreement. This Agreement governs the referral program only and does not replace the Company's Terms of Service, which apply to Users of the Services.

1. DEFINITIONS

"Accountant" means an individual or entity providing accounting or bookkeeping services.

"Affiliate Terms" means this Affiliate Program Terms and Conditions document, as amended from time to time.

"Affiliate's Associate" means:

- a relative of the Affiliate (if the Affiliate is an individual);
- any entity directly or indirectly owned, controlled by, or under common control with the Affiliate;
- a client of the Affiliate, if the Affiliate is an Accountant.

For the avoidance of doubt, an Affiliate may not refer themselves or their own clients, and each Affiliate shall be deemed an Affiliate's Associate of itself.

"Business Lead" means a referred Lead that represents a legally incorporated business entity. Sole proprietors, individuals acting in a personal capacity, and unregistered businesses do not qualify.

"Client" means a customer of an Accountant who has been invited and successfully added by the Accountant to their firm dashboard on the Website, and who has not previously registered for the Services.

“Company” means Nickel Technology, Inc.

“Lead” means a person or entity, other than an Affiliate’s Associate or a pre-existing User, who (a) accesses the Website via the Affiliate’s unique Personal Referral Link, and (b) completes registration for the Services as a new User.

“Personal Referral Link” means the unique referral URL assigned to an Affiliate to track referred traffic and registrations on the Website.

“Qualified Transaction” means a payment of \$250 or more, initiated by a referred User via the Services, that is successfully processed and not subject to refund, chargeback, reversal, or cancellation.

“Referred Accounting Firm” means an Accountant Lead that is an entity (not an individual) that successfully registers for the Services and adds eligible Clients through their firm dashboard.

“Services” means the business payment and related services offered by the Company to Users, as further described in the Company’s Terms of Service.

“Terms of Service” means the Company’s general Terms of Service governing use of the Services by Users, available at <https://www.nickel.com/terms-of-service>, as may be amended from time to time.

“User” means a person or business entity that registers for and uses the Services, subject to the Company’s Terms of Service.

“Website” means <https://www.nickel.com>.

2. OWNERSHIP OF PROPRIETARY MATERIALS

Company may, at its sole discretion, provide Affiliate with advertising/marketing, creative materials, or other proprietary or Confidential Information (as defined below), regardless of whether such materials are copyrighted, trademarked, constitute trade secret or are otherwise proprietary information of Company (collectively "Proprietary Materials"), for the purpose of promoting Company's products or services. Affiliate shall be permitted to use the Proprietary Materials solely as required to perform its obligations hereunder and as instructed by Company. Affiliate shall not publish any Proprietary Material on its website, platforms and any other media, without the prior approval of Company. All rights, title and interest including but not limited to intellectual property rights, in and to the Proprietary Materials shall be and remain the sole and exclusive property of Company and Affiliate is not granted any license with respect thereto.

3. AUTHORITIES AND RESPONSIBILITIES OF COMPANY

Company will use information related to Users in accordance with its Privacy Policy, as amended from time to time, available at <https://www.nickel.com/privacy-policy>.

4. AUTHORITIES AND RESPONSIBILITIES OF AFFILIATE

4.1. Affiliate shall refer Leads to the Website using the Personal Referral Link.

4.2. Following completion of the signup process by Affiliate to the Company's affiliate program, Affiliate will receive a welcome email with Affiliate's Personal Referral Link and access to Affiliate's dashboard. Affiliate shall have the option to contact the Company through the Affiliate's dashboard with any questions regarding payout amounts, status of referrals and rewards, tracking questions, or other matters relating to the Affiliate's referral activities.

4.3. For the avoidance of doubt, the Affiliate will not be entitled to any Consideration for activities that did not originate through the Affiliate's Personal Referral Link, as shall be determined by the Company in its sole discretion.

4.4. In publishing and promoting Company's solution and performing its obligations hereunder, Affiliate will not infringe the rights of a third party or infringe any applicable law.

4.5. Promoting Company's solution through a sub-affiliate network and/or organically through online assets (e.g., website, forum, blog) and personal social media profiles is permitted. However, Affiliate must be completely transparent with regards to where traffic from Affiliate's sub-affiliates originated. Sub-affiliate networks must ensure that all sub-affiliates promoting the Company's solution adhere to the Company's terms and conditions. This includes restrictions on advertising through: (i) toolbars; (ii) browser extensions; (iii) ad networks such as, but not limited to, Facebook, Google, YouTube, X (formerly Twitter), LinkedIn, Quora, Taboola, and Outbrain; and (iv) any paid placements such as pay-per-click campaigns (subsections (i) through (iv), the "Restricted Networks"). Affiliates may not run paid ads under any circumstances without explicit written permission from the Company. Coupon promotions of any kind are also prohibited. Failure to comply with this Section 4.5 may result in denial of payment of Consideration, in the Company's absolute and sole discretion.

5. CONSIDERATION AND PAYMENT; TAXES

5.1. The Affiliate shall be entitled to receive consideration, as detailed below (the "Consideration").

5.1.1. **Business Lead Referral Commission:** Affiliate shall be entitled to receive a one-time payment of \$250 as the Consideration for each referred Business Lead that completes the qualification criteria of 10 Qualified Transactions.

5.1.2. **Accounting Firm Referral Commission:** Affiliate shall be entitled to receive a one-time payment of \$750 as the Consideration for each Referred Accounting Firm that adds at least one Client to the Nickel platform, with a cumulative total of 10 Qualified Transactions completed across all such Clients.

5.1.3. **No Client Compensation:** For the avoidance of doubt, Clients of a Referred Accounting Firm shall not be entitled to any payment, incentive, or bonus from the Company under this Agreement, including in connection with Qualified Transactions. The Company does not offer or provide compensation directly to any Clients referred by an Accounting Firm.

5.2. For the avoidance of doubt, in no event will the Affiliate be entitled to more than one-time Consideration for each Lead.

5.3. Affiliate shall bear, and is responsible for, all taxes, levies and charges associated with and imposed on the Affiliate in connection with this Agreement and/or the receipt of any Consideration, and any filings required in connection therewith.

5.4. Consideration payments will be processed on a **net 30 basis**, with payouts made by the last business day of the month following the month in which the Lead qualified. For example, referrals qualifying in January will be paid by the end of February.

5.5. Payments will be made to Affiliate's designated payment account in accordance with Nickel's payment procedures through FirstPromoter or another platform selected by the Company.

5.6. **FOR THE AVOIDANCE OF DOUBT, AN AFFILIATE WHO IS AN ACCOUNTANT SHALL NOT BE ENTITLED TO COMPENSATION FOR REFERRING ITS CLIENT(S) TO THE SERVICES.**

6. TERMINATION OF AFFILIATE'S PARTICIPATION

The Company may terminate an Affiliate's participation in the program, as set forth in this Agreement, immediately, for any or no reason, upon written notice to the Affiliate, at the

Company's sole and absolute discretion. Affiliate may also terminate this Agreement at any time by providing written notice to the Company.

7. NO WARRANTIES

COMPANY MAKES NO EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS WITH RESPECT TO ANY ARRANGEMENTS CONTEMPLATED BY THIS AGREEMENT, INCLUDING WITHOUT LIMITATION WITH RESPECT TO ANY CLAIMS ARISING FROM THE RELATIONSHIP BETWEEN THE LEADS AND THE COMPANY, INCLUDING FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, MERCHANTABILITY, LEGALITY OR NON-INFRINGEMENT.

8. INDEMNITY

Affiliate will defend, indemnify, and hold Company and its directors, officers, employees, representatives and agents, harmless from and against any and all liabilities, losses, damages, and costs, including reasonable attorney's fees, resulting from, arising out of, or in any way connected with (a) any breach by Affiliate of any warranty, representation, or agreement contained in this Agreement; (b) the performance of Affiliate's duties and obligations under this Agreement; and (c) any claim or demand by a Lead relating to any actions taken by Affiliate.

9. LIMITATION OF LIABILITY

COMPANY WILL NOT BE LIABLE FOR INDIRECT, SPECIAL, OR CONSEQUENTIAL DAMAGE OR LOSS OF ANY KIND, OR FOR LOSS OF BUSINESS, PROFITS, REVENUE, CONTRACTS OR ANTICIPATED SAVINGS, OR ARISING FROM LOSS, DAMAGE OR CORRUPTION OF ANY DATA. IN ANY EVENT AND UNDER ANY CIRCUMSTANCES, THE COMPANY'S AGGREGATE AND TOTAL LIABILITY TO AFFILIATE ARISING WITH RESPECT TO THIS AGREEMENT WILL NOT EXCEED THE TOTAL PAYMENTS MADE BY COMPANY TO AFFILIATE UNDER THIS AGREEMENT OVER THE SIX MONTHS PRECEDING THE EVENT GIVING RISE TO THE LIABILITY.

10. CONFIDENTIALITY

10.1. The parties acknowledge that in the course of fulfilling their obligations under this Agreement, the parties may have access to certain confidential information of each other

("Confidential Information"), which may include but is not limited to: (1) the methods, business partners, and affiliates used by the parties to perform their obligations pursuant to this Agreement; (2) business plans and marketing plans and materials, financial information; (3) Proprietary Materials (with respect to Confidential Information of Company); and (4) other nonpublic information which, if disclosed, could cause harm.

10.2. Confidential Information does not include any information that: (a) was already lawfully known to the receiving party; (b) becomes publicly available without breach; (c) is received from a third party lawfully; or (d) is independently developed without reference to the Confidential Information.

10.3. Each party agrees not to use or disclose the Confidential Information for any purpose other than as permitted by this Agreement.

10.4. Each party agrees that breach of this Section 10 may cause irreparable harm and may entitle the non-breaching party to injunctive relief in addition to legal remedies.

10.5. The parties agree to keep the terms and existence of this Agreement, and all other Confidential Information, strictly confidential, and shall not reveal Confidential Information to any other person or entity, except as required by law or as reasonably necessary to accountants, consultants, legal counsel, or in the defense of claims.

11. FRAUD; ABUSE; REJECTION

The Company retains the right to review Consideration payable for possible fraud or abuse, including the opening of false accounts. The Company may withhold or deny Consideration at its sole discretion in the event of (i) pre-existing Users, (ii) coupon promotions, (iii) paid advertising not permitted under this Agreement, or (iv) other noncompliant activity. The Company may also reject Users or deny payments at its sole discretion, based on internal compliance policies.

12. MODIFICATION

The Company may change these Affiliate Terms from time to time. The Company will notify Affiliates of such changes by email or by posting the updated Agreement on the Website. Continued participation after the effective date of changes constitutes acceptance. Affiliates who do not consent may request termination and payment of outstanding Consideration earned up to that point.

13. NOTICES

Notices shall be in writing and delivered by certified mail, overnight courier, or personal delivery. The Company may also deliver notices via email to the address associated with the Affiliate's account. Notices are effective upon delivery or confirmed receipt.

14. PARTIES RELATIONSHIP

Nothing in this Agreement creates a partnership, joint venture, agency, franchise, employment, or fiduciary relationship between the parties.

15. MISCELLANEOUS

15.1. This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware. Courts located in the county where Nickel's principal office is located shall have exclusive jurisdiction, except that the Company may seek injunctive relief elsewhere.

15.2. Company's failure to enforce any provision shall not constitute a waiver.

15.3. Affiliate may not assign or transfer this Agreement without prior written consent.

15.4. If any provision is held invalid, the remainder of the Agreement remains enforceable.

15.5. These Affiliate Terms, along with the Company's Terms of Service and Privacy Policy, constitute the entire agreement between the parties with respect to the Affiliate Program and supersede all prior agreements or understandings.

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