KUBO.

CONFIDENTIAL

KUBO · DOCUMENT SUITE

KUBO Accountancy Partner Agreement

The terms governing appointment as a KUBO Accountancy Partner, client introductions, commercial arrangements and the relationship between KUBO and participating accountancy practices.

VERSION	DATE	DOCUMENT ID	CLASSIFICATION
1.0	07 July 2026	KUBO-APA-001	Confidential

This Accountancy Partner Agreement ("Agreement") is entered into between Kubo Platform Limited, a company incorporated in England and Wales with registered number 16920744, whose registered office is at 71–75 Shelton Street, Covent Garden, London, WC2H 9JQ ("KUBO", "we", "our" or "us"); and the Accountancy Partner identified in Schedule 1 ("Accountancy Partner", "Partner", "you" or "your").

Definitions & Interpretation

Accountancy Partner means the independent accountancy practice identified in Schedule 1.

Active KUBO Opportunity means a prospective Member with whom KUBO can reasonably demonstrate that it was already engaged in a substantive sales or onboarding process before an introduction by the Accountancy Partner.

Approved Professional Provider means any independent solicitor, law firm, accountant, tax adviser, HR consultant, financial adviser, insurance broker, surveyor, consultant or other professional organisation approved by KUBO to provide Professional Services to Members.

Business Membership Agreement means the agreement entered into between KUBO and a Member governing that Member's KUBO Business Membership.

Client means a business client of the Accountancy Partner.

Commercial Terms means the commercial arrangements set out in Schedule 2.

Introduced Client means a Client first introduced to KUBO by the Accountancy Partner and recorded by KUBO as having been introduced by that Accountancy Partner.

KUBO Platform means the KUBO membership platform, Portal, Concierge and supporting technology.

Member means a business holding an active KUBO Business Membership.

Membership Fee means the recurring subscription payable by a Member to KUBO under its Business Membership Agreement.

Membership Services means the services supplied directly by KUBO under the Business Membership Agreement.

Net Membership Revenue means Membership Fees actually received and retained by KUBO from a Qualifying Introduced Member, excluding VAT, refunds, chargebacks, credits and any fees attributable to separately chargeable Professional Services.

Partner Revenue Share means the percentage of Net Membership Revenue payable to the Accountancy Partner in accordance with Schedule 2.

Professional Services means legal, accountancy, taxation, HR, insurance, financial, surveying or other professional services supplied independently by an Approved Professional Provider.

Qualifying Introduced Member means an Introduced Client which becomes a Member and satisfies the requirements in clause 7.

Revenue Share Period means the period specified in Schedule 2 during which Partner Revenue Share is payable in respect of a Qualifying Introduced Member.

Interpretation. Unless the context otherwise requires: (a) headings are included for convenience only and do not affect interpretation; (b) words in the singular include the plural and vice versa; (c) references to legislation include any amendment or replacement of that legislation; (d) references to a person include any individual, company, partnership, LLP or other legal entity; (e) the words *including*, *includes* and *include* mean *including without limitation*; and (f) references to clauses or schedules are references to clauses or schedules within this Agreement.

1 Appointment

1.1 KUBO appoints the Accountancy Partner as a KUBO Accountancy Partner.

1.2 The Accountancy Partner accepts that appointment subject to this Agreement.

1.3 The appointment is non-exclusive unless expressly stated otherwise in Schedule 2.

1.4 The Accountancy Partner may introduce Clients which it considers may benefit from KUBO Membership.

1.5 KUBO is not obliged to accept any Client as a Member.

1.6 Nothing in this Agreement guarantees the Accountancy Partner any minimum number of Memberships, conversions, revenue or Partner Revenue Share.

2 Independent Status

2.1 The Accountancy Partner acts as an independent contractor.

2.2 Nothing contained in this Agreement creates:

- a partnership;
- an employment relationship;
- an agency;
- a joint venture; or
- any authority for either party to bind the other.

2.3 The Accountancy Partner shall not represent itself as KUBO.

2.4 During the Term, the Accountancy Partner may describe itself as:

"A KUBO Accountancy Partner."

subject to compliance with KUBO's branding requirements.

2.5 The Accountancy Partner has no authority to enter into, amend or negotiate a Business Membership Agreement on behalf of KUBO.

3 The Accountancy Partner Relationship

3.1 The parties acknowledge that the Accountancy Partner has its own independent professional and commercial relationship with its Clients.

3.2 Introduction of a Client to KUBO does not transfer that relationship to KUBO.

3.3 The Accountancy Partner remains solely responsible for all accountancy, taxation and other Professional Services supplied by it.

3.4 KUBO shall remain responsible for the Membership Services supplied by KUBO.

3.5 Where an Approved Professional Provider supplies Professional Services to a Member, that provider shall remain solely responsible for those Professional Services.

3.6 KUBO shall not represent to an Introduced Client that KUBO has replaced the Accountancy Partner as the Client's accountant or accountancy adviser.

4 Client Introductions

4.1 The Accountancy Partner may introduce Clients to KUBO using the introduction process specified by KUBO.

4.2 KUBO shall maintain reasonable records identifying Clients introduced by the Accountancy Partner.

4.3 An Introduced Client shall be attributed to the Accountancy Partner unless:

- the Client is already a KUBO Member;
- the Client was an Active KUBO Opportunity before the introduction;
- the Client was previously introduced by another KUBO partner; or
- the parties otherwise agree in writing.

4.4 Where attribution is disputed, KUBO shall consider available CRM, email, referral and onboarding records and determine attribution reasonably.

4.5 The Accountancy Partner shall provide only information which it is lawfully entitled to disclose to KUBO.

5 Client Choice and Membership

5.1 Clients remain free to decide whether to become KUBO Members.

5.2 The Accountancy Partner shall not represent that KUBO Membership is compulsory, required by law or a condition of receiving accountancy services unless that is genuinely the case.

5.3 Each Client wishing to become a Member shall enter into its own Business Membership Agreement directly with KUBO.

5.4 Membership is ordinarily provided on a per-client-company basis. Associated companies require separate Memberships unless KUBO agrees a group arrangement in writing.

5.5 The applicable Membership Plan, Membership Fee, Fair Usage Policy and Membership terms shall be agreed between KUBO and the Member.

5.6 The Accountancy Partner does not become a party to the Business Membership Agreement by introducing the Client.

6 KUBO Responsibilities

KUBO shall:

- operate and maintain the KUBO Platform with reasonable skill and care;
- administer the Membership scheme;
- provide Membership Services in accordance with the applicable Business Membership Agreement;
- provide reasonable onboarding and operational support;
- maintain the network of Approved Professional Providers;
- coordinate access to Approved Professional Providers where appropriate;
- provide reasonable support to the Accountancy Partner concerning Client introductions;
- maintain reasonable records of Introduced Clients; and
- administer the Commercial Terms in accordance with Schedule 2.

KUBO is not a law firm, accountancy practice, financial adviser, insurance broker or other regulated professional practice unless expressly stated otherwise in writing.

7 Partner Revenue Share

7.1 Qualifying Introduced Members

An Introduced Client shall become a Qualifying Introduced Member where:

- the Client was validly introduced to KUBO by the Accountancy Partner;
- the Client was not already a Member or an Active KUBO Opportunity;
- the Client enters into a Business Membership Agreement with KUBO; and
- KUBO receives the applicable Membership Fee.

7.2 Revenue Share

KUBO shall pay the Accountancy Partner the Partner Revenue Share specified in Schedule 2 in respect of each Qualifying Introduced Member. The Partner Revenue Share shall be calculated as a percentage of Net Membership Revenue actually received and retained by KUBO.

7.3 Revenue Share Period

The Partner Revenue Share percentage and Revenue Share Period shall be specified in Schedule 2. The parties may agree:

- a fixed percentage for a fixed period;
- different percentages for successive periods;
- different percentages according to Membership Plan;
- volume-based percentages; or
- another revenue-share structure agreed in writing.

Unless Schedule 2 states otherwise, the Revenue Share Period shall commence on the date KUBO receives the Qualifying Introduced Member's first cleared Membership Fee. Each Qualifying Introduced Member shall have its own Revenue Share Period calculated from that Member's individual Membership commencement date.

7.4 Revenue Received

Partner Revenue Share is earned only where and to the extent that KUBO actually receives and retains the relevant Membership Fee. No Partner Revenue Share shall be payable in respect of:

- unpaid Membership Fees;
- failed payments;
- waived Membership Fees;
- free Membership periods;
- refunds;
- chargebacks; or
- amounts which KUBO is required to return to the Member.

Where Partner Revenue Share has already been paid on revenue subsequently refunded or charged back, KUBO may deduct the corresponding amount from a future payment.

7.5 Membership Changes

Where a Qualifying Introduced Member changes its Membership Plan during the Revenue Share Period, Partner Revenue Share shall be calculated by reference to the Net Membership Revenue actually received by KUBO under the Member's then-current Membership Plan.

7.6 Professional Services Excluded

Partner Revenue Share relates solely to Membership Fees payable to KUBO. Partner Revenue Share shall not be calculated by reference to:

- legal fees;
- accountancy fees;
- HR fees;
- insurance or financial services revenue;
- fees charged by an Approved Professional Provider;
- separately chargeable Grow work;
- damages, compensation or settlement proceeds;
- litigation funding;
- the number or value of legal matters generated; or

- the outcome of any Professional Services.

Nothing in this Agreement entitles the Accountancy Partner to any proportion of fees earned by an Approved Professional Provider.

7.7 Professional Independence

Partner Revenue Share shall not be conditional upon:

- a Member instructing a particular Approved Professional Provider;
- a Member purchasing Professional Services;
- the amount of Professional Services purchased;
- a Member commencing or continuing legal proceedings; or
- any particular outcome being achieved.

Partner Revenue Share is consideration for the Accountancy Partner's commercial relationship with KUBO and introduction of Members to the KUBO Membership Platform.

8 Professional Services

8.1 KUBO may facilitate access to Approved Professional Providers where a Member requires Professional Services.

8.2 All Professional Services are supplied independently by the relevant Approved Professional Provider.

8.3 KUBO does not supervise, direct or control the professional judgement of an Approved Professional Provider.

8.4 The relevant Approved Professional Provider alone shall determine:

- whether instructions are accepted;
- conflicts of interest;
- any identity, anti-money laundering or source-of-funds requirements;
- the scope of Professional Services;
- the advice provided;
- applicable regulatory requirements; and
- whether it can continue acting.

8.5 The Accountancy Partner shall not determine whether legal work falls within Protect or requires a separately chargeable Grow engagement.

8.6 Nothing in this Agreement guarantees that an Approved Professional Provider will accept instructions from an Introduced Client.

9 Accountancy Partner Responsibilities

The Accountancy Partner shall:

- describe KUBO accurately;
- use current KUBO-approved marketing materials when promoting KUBO;
- avoid misleading statements concerning KUBO, Membership or Professional Services;
- make clear that KUBO is a Membership Platform and does not provide regulated legal services;
- comply with all applicable legislation and professional obligations;
- maintain all registrations, permissions and insurance applicable to its own business;
- maintain appropriate data protection and information-security procedures;
- cooperate reasonably with KUBO regarding Introduced Clients;
- notify KUBO promptly of any material complaint or issue concerning the KUBO relationship; and
- refrain from making any representation which suggests that it has authority to bind KUBO.

10 Protection of the Accountancy Partner Relationship

10.1 KUBO acknowledges the commercial importance of the Accountancy Partner's relationship with its Introduced Clients.

10.2 KUBO shall not knowingly use information obtained solely through the introduction process for the principal purpose of soliciting an Introduced Client to replace the Accountancy Partner as its accountant.

10.3 Nothing in clause 10.2 prevents:

- KUBO providing Membership Services;
- KUBO communicating with a Member concerning its Membership;
- KUBO responding to a request made directly by a Client;
- KUBO facilitating access to Professional Services;
- an Approved Professional Provider complying with its professional obligations; or
- a Client independently choosing to change professional advisers.

10.4 KUBO does not guarantee that an Introduced Client will retain the Accountancy Partner.

11 Commercial Terms and Payment

11.1 The Commercial Terms are set out in Schedule 2.

11.2 KUBO shall calculate Partner Revenue Share at the intervals specified in Schedule 2.

11.3 KUBO shall provide reasonable information showing the basis upon which Partner Revenue Share has been calculated.

11.4 Payment shall be made in accordance with Schedule 2 and subject to receipt of any valid VAT invoice required by law.

11.5 All amounts stated are exclusive of VAT unless expressly stated otherwise.

11.6 Each party remains responsible for its own tax liabilities.

11.7 No minimum revenue, number of Members or level of Partner Revenue Share is guaranteed.

12 Marketing and Branding

12.1 During the Term, the Accountancy Partner may use KUBO branding solely in accordance with KUBO's Brand Guidelines.

12.2 The Accountancy Partner shall not:

- materially alter KUBO-approved marketing materials without approval;
- represent itself as KUBO;
- imply that it owns or controls KUBO;
- imply that KUBO owns or controls the Accountancy Partner; or
- make statements suggesting that KUBO provides Professional Services.

12.3 KUBO shall not use the Accountancy Partner's name or branding in public marketing materials without appropriate permission, save where necessary to identify the Accountancy Partner within an agreed partner directory or similar facility.

13 Confidentiality and Data Protection

Confidentiality

Each party shall keep confidential all confidential, commercially sensitive, personal or proprietary information received from the other party except where disclosure is required by law; required by a regulator; necessary for the performance of this Agreement; or authorised by the other party.

Data Protection

Each party shall comply with applicable data protection legislation. Unless otherwise agreed in writing, each party shall act as an independent controller of personal data processed for its own purposes. The Accountancy Partner shall ensure that it has an appropriate lawful basis for sharing personal data with KUBO. KUBO shall process personal data received through introductions in accordance with applicable data protection legislation and its Privacy Policy. Nothing in this Agreement requires disclosure of information where disclosure would breach legal professional privilege, professional confidentiality, data protection law or another legal or regulatory obligation.

14 Electronic Marketing

14.1 Each party remains responsible for compliance with applicable privacy and direct marketing legislation in relation to communications sent by it.

14.2 The Accountancy Partner shall not provide personal contact information to KUBO for electronic marketing where doing so would cause either party to breach applicable law.

14.3 KUBO shall maintain appropriate opt-out and suppression procedures for its own marketing communications.

15 Complaints

15.1 Complaints relating to the KUBO Platform or Membership Services shall be handled by KUBO.

15.2 Complaints relating to Professional Services supplied by the Accountancy Partner shall be handled by the Accountancy Partner.

15.3 Complaints relating to Professional Services supplied by another Approved Professional Provider shall be directed to that provider.

15.4 KUBO may assist in directing complaints to the appropriate organisation but shall not investigate or determine complaints concerning Professional Services.

16 Intellectual Property

16.1 All intellectual property rights in the KUBO brand, Platform, software, Six Lens Business Review methodology, documents, systems, templates, educational materials and Membership Services remain the exclusive property of KUBO or its licensors.

16.2 During the Term, KUBO grants the Accountancy Partner a non-exclusive, non-transferable and revocable licence to use approved KUBO materials solely for the purposes of this Agreement.

16.3 The licence shall terminate automatically when this Agreement terminates.

17 Liability

17.1 KUBO Responsibility

KUBO shall remain responsible for the Membership Platform, administration of Memberships, Portal, Concierge and other Membership Services supplied by KUBO.

17.2 Accountancy Partner Responsibility

The Accountancy Partner shall remain solely responsible for all Professional Services supplied by it, including its professional advice, professional judgement, regulatory compliance, complaints and professional liability.

17.3 Other Professional Providers

Neither KUBO nor the Accountancy Partner shall be responsible merely by reason of this Agreement for Professional Services independently supplied by another Approved Professional Provider.

17.4 Limitation of Liability

Nothing in this Agreement excludes or limits liability for death or personal injury caused by negligence; fraud or fraudulent misrepresentation; or any liability which cannot lawfully be excluded. Subject to this clause, neither party shall be liable for indirect, consequential or special loss, including loss of profits, business opportunity, goodwill or anticipated savings, except where such exclusion is prohibited by law. Subject to the foregoing, each party's total aggregate liability arising out of or in connection with this Agreement shall not exceed ________________ / the total amounts paid or payable between the parties during the twelve months immediately preceding the event giving rise to the claim.

18 Term and Termination

18.1 This Agreement commences on the Effective Date specified in Schedule 1.

18.2 The initial minimum term, if any, shall be specified in Schedule 2.

18.3 Subject to any minimum term, either party may terminate this Agreement by giving thirty (30) days' written notice.

18.4 Either party may terminate immediately where:

- the other commits a material breach which is incapable of remedy;
- the other fails to remedy a material breach within fourteen (14) days after written notice;
- fraud or unlawful activity is reasonably suspected;
- continuing the relationship would expose the terminating party to material legal or regulatory risk;
- the other materially misuses the terminating party's brand; or
- the other becomes insolvent or ceases trading.

18.5 KUBO may suspend the Accountancy Partner relationship while investigating a material regulatory, compliance, data protection or reputational concern.

19 Effect of Termination

19.1 Termination shall not automatically terminate:

- an existing Member's Business Membership Agreement;
- an existing engagement between a Member and an Approved Professional Provider;
- the Accountancy Partner's professional relationship with its Client; or
- rights which accrued before termination.

19.2 Existing Members introduced by the Accountancy Partner may continue their Membership directly with KUBO following termination.

19.3 The treatment of Partner Revenue Share following termination shall be determined by Schedule 2.

19.4 Unless Schedule 2 states otherwise, Partner Revenue Share relating to Qualifying Introduced Members who became Members before termination shall continue until the earlier of:

- expiry of that Member's Revenue Share Period; or

- termination of that Member's Membership.

19.5 No new entitlement to Partner Revenue Share shall arise in respect of Clients introduced after termination.

19.6 KUBO may cease future Partner Revenue Share where this Agreement is terminated because of fraud, deliberate circumvention or serious unlawful conduct by the Accountancy Partner.

19.7 Each party shall cease representing itself as having an active partnership relationship with the other following termination.

20 General

20.1 Entire Agreement

This Agreement constitutes the entire agreement between the parties concerning the Accountancy Partner relationship and supersedes previous discussions, representations and agreements relating to its subject matter.

20.2 Variation

No material variation shall be effective unless agreed in writing by authorised representatives of both parties. KUBO may update reasonable operational, branding or onboarding procedures provided that such changes do not materially alter the Accountancy Partner's financial or contractual obligations.

20.3 Assignment

The Accountancy Partner may not assign this Agreement without KUBO's prior written consent. KUBO may assign this Agreement to another company within its corporate group or as part of a business transfer provided this does not materially prejudice the Accountancy Partner's accrued rights.

20.4 Waiver

Failure by either party to enforce any provision shall not constitute a waiver of that provision.

20.5 Severance

If any provision is found to be unlawful or unenforceable, the remaining provisions shall continue in full force and effect.

20.6 Third Party Rights

A person who is not a party to this Agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any provision of this Agreement.

20.7 Notices

Any notice under this Agreement shall be given by email or in writing to the last notified contact details of the receiving party.

20.8 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of England and Wales.

20.9 Jurisdiction

The courts of England and Wales shall have exclusive jurisdiction to determine any dispute arising under or in connection with this Agreement.

SCHEDULE 1 Accountancy Partner Details

ACCOUNTANCY PARTNER

ORGANISATION	COMPANY / LLP NUMBER	PROFESSIONAL BODY

PRACTICE / MEMBERSHIP NUMBER	PRIMARY CONTACT	EMAIL

TELEPHONE	EFFECTIVE DATE	KUBO RELATIONSHIP MANAGER

SCHEDULE 2 Commercial Terms

PARTNER REVENUE SHARE

Commercial Model: Partner Revenue Share. Partner Revenue Share is expressed as a percentage of Net Membership Revenue. The Revenue Share Period runs from receipt of the Qualifying Introduced Member's first cleared Membership Fee.

PARTNER REVENUE SHARE (% OF NET MEMBERSHIP REVENUE)	REVENUE SHARE PERIOD (MONTHS)

STEPPED REVENUE SHARE — IF APPLICABLE

PERIOD	PARTNER REVENUE SHARE
Months 1–12	
Months 13–24	
Months 25–36	
Thereafter	

If this table is not completed, the standard Partner Revenue Share stated above shall apply throughout the Revenue Share Period.

MEMBERSHIP-SPECIFIC RATES — IF APPLICABLE

MEMBERSHIP PLAN	PARTNER REVENUE SHARE
Essential	
Plus	
Business	
Bespoke	

If this table is not completed, the standard Partner Revenue Share shall apply.

PAYMENT

Calculation Frequency: Monthly. VAT: payable in addition where applicable. Revenue Share is calculated on Net Membership Revenue actually received and retained by KUBO.

PAYMENT TERMS (DAYS FOLLOWING RECEIPT OF A VALID VAT INVOICE WHERE REQUIRED)

POST-TERMINATION REVENUE SHARE

Unless otherwise specified below, Partner Revenue Share for Qualifying Introduced Members who became Members before termination shall continue until expiry of that Member's original Revenue Share Period, provided that the Member remains an active paying KUBO Member.

ALTERNATIVE ARRANGEMENT, IF ANY

ADDITIONAL COMMERCIAL TERMS

MINIMUM TERM

REVIEW DATE

ADDITIONAL TERMS

SCHEDULE 3 Partner Standards

The Accountancy Partner shall:

- nominate a primary relationship contact;
- use KUBO's approved introduction process;
- ensure personnel introducing KUBO understand the distinction between Membership Services and Professional Services;
- use current approved KUBO descriptions and marketing materials;
- comply with applicable privacy and direct marketing requirements;
- maintain reasonable information-security controls; and
- cooperate reasonably with KUBO concerning Introduced Clients.

KUBO shall:

- provide reasonable partner onboarding;
- provide current approved marketing materials;
- provide a defined introduction route;
- maintain reasonable records of Introduced Clients;
- provide reasonable information relevant to Partner Revenue Share calculations;
- administer Partner Revenue Share in accordance with Schedule 2; and
- provide an escalation contact for operational issues.

Execution

SIGNED FOR AND ON BEHALF OF KUBO PLATFORM LIMITED

NAME

POSITION

SIGNATURE

DATE

SIGNED FOR AND ON BEHALF OF THE ACCOUNTANCY PARTNER

NAME

POSITION

ORGANISATION

SIGNATURE

DATE