

Revenue Share and Royalty Schedule

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1. Purpose and Parties

This Revenue Share and Royalty Schedule sets out the commercial rates and calculation rules that apply to stock, sales and other qualifying transactions associated with Registered IP under the applicable IP Licensing Terms.

The contracting entity is NEET Systems Ltd (company number 16669911), registered in England and Wales, trading as Digital Sigil. In this Schedule, “Digital Sigil” means NEET Systems Ltd trading as Digital Sigil. “Client” means the Licensor, rights-holder or authorised entity to whose Registered IP or stock allocation this Schedule applies.

This Schedule does not transfer ownership of underlying Client IP. The rights granted in relation to Registered IP remain governed by the applicable IP Licensing Terms. The Revenue Share and Royalty Schedule version applicable to a Registered IP, Stock allocation, commercial arrangement or transaction will be identifiable in the relevant Client records.

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Initial Client Effective Date: the date the Client first accepts this Revenue Share and Royalty Schedule framework through Digital Sigil. Later Schedule versions become applicable prospectively under section 9 from their stated effective date unless a specific Registered IP, Stock allocation or commercial arrangement validly remains subject to another version or specific arrangement.

2. Definitions and Calculation Basis

“Stock” means units, entitlements, items, editions or other saleable or distributable quantities recorded by Digital Sigil and assigned to a defined commercial model.

“Item” means an individual unit, entitlement, Virtual Item, Digital Product or other identifiable Stock item to which a commercial treatment under this Schedule applies. An Item may be sold, distributed, transferred, bundled, exchanged or made subject to an Item-Specific Fee where the applicable commercial model permits.

“Developed Asset” means an asset created, processed, adapted or developed by Digital Sigil using or incorporating Registered IP and cleared by Digital Sigil for authorised use in an Item, Product, Stock allocation or other permitted commercial or distribution context. A Developed Asset may include, for example, a virtual sticker or emote, virtual avatar, model, texture, animation, cosmetic, icon or other digital

component. A Developed Asset may itself become an Item or may form part of a larger Item or Product. The term describes the asset's commercial and contributor relationship for this Schedule and does not by itself determine ownership of the underlying Registered IP or of material created by Digital Sigil.

"Digital Sigil-owned Stock" means Stock recorded as owned outright by NEET Systems Ltd. Digital Sigil-owned Stock may be designated either Royalty-free Stock or Contributor-bearing Stock.

"Digital Sigil-owned Royalty-free Stock" means Digital Sigil-owned Stock for which the relevant Client economic entitlement for the agreed use of the underlying Registered IP has already been satisfied by an agreed cash payment, Stock or Item allocation, other agreed consideration, or an express royalty buyout or waiver. No further Client royalty or contributor payment is due solely because that Stock is later sold or distributed.

"Digital Sigil-owned Contributor-bearing Stock" means Digital Sigil-owned Stock for which the relevant Client economic entitlement has not been fully satisfied or bought out. A qualifying sale of that Stock remains subject to the applicable Client or Eligible IP Contributor Pool allocation under this Schedule.

"Revenue-share Stock" means Stock recorded as subject to a percentage split between Digital Sigil and the Client.

"Purchased Stock" means Stock purchased by the Client from Digital Sigil for an agreed purchase price, or Stock expressly treated as Purchased Stock elsewhere in this Schedule, including Stock received through a qualifying equal exchange under section 3.5. Purchased Stock is thereafter designated as not subject to an ongoing Digital Sigil revenue share, subject to any separately applicable Item-Specific Fee.

"Qualifying transaction" means a valid sale, purchase, controlled secondary-market transaction or other commercial transaction to which a revenue-share, contributor-allocation or Item-Specific Fee rule in this Schedule applies.

"Approved Sales-Channel Terms" means the identifiable channel-specific rules or settings approved by Digital Sigil for a particular sales route and governing operational or commercial matters such as the Clearance Period, settlement or remittance timing, supported currencies, permitted external deduction categories, recognised transaction states, reporting or reconciliation requirements, and any invalidation or recovery controls. The applicable channel-rule version or settings must be retained or reliably referenced for the relevant order or transaction. Ordinary connected or API channel rules do not require a separate Client acceptance document unless a specific commercial arrangement expressly requires separate acceptance.

Ordinary qualifying sales and purchases under this Schedule must be denominated and accounted for in pounds sterling. A payment made in another currency may complete only where the approved payment provider or participating marketplace converts it into pounds sterling in accordance with section 7. Digital Sigil-controlled account credit may be treated as a money-equivalent only where the credit is denominated in pounds sterling, recorded at a fixed pounds-sterling value and expressly approved as consideration under the applicable Approved Sales-Channel Terms; when redeemed, its recorded pounds-sterling value is used as part or all of the transaction amount before permitted deductions. Where a transaction uses both ordinary monetary payment and approved pounds-sterling-denominated Digital Sigil account credit, their recorded pounds-sterling values are combined to determine the transaction amount before permitted deductions. Cryptocurrency, barter, services, Items, rights or other non-cash consideration that is not approved pounds-

sterling-denominated Digital Sigil account credit does not create Split Receipts under the ordinary rules in this Schedule and requires a separate expressly accepted commercial agreement, except for an equal exchange expressly governed by section 3.5.

“Split Receipts” means the relevant valid transaction amount used for the applicable commercial model after permitted transaction taxes and bona fide external store, marketplace or payment-channel charges permitted by this Schedule have been deducted. Split Receipts cannot be less than £0.00. Where permitted external transaction-specific charges exceed the transaction amount otherwise available, the excess is borne by the seller and does not create a negative contributor allocation, negative Digital Sigil allocation or payment debt for another participant merely because those charges exceeded the sale proceeds. Permitted transaction taxes are value added tax, sales tax, goods and services tax or similar transaction or consumption taxes actually charged, collected or required to be remitted in connection with the relevant transaction. They do not include Digital Sigil’s or a Client’s income tax, corporation tax or other general tax liabilities. A seller-funded discount or price reduction reduces the transaction amount to the amount actually receivable for the sale. A genuine monetary promotional contribution, voucher value, subsidy or similar monetary value funded by a party other than the seller, including Digital Sigil where a Client is the seller, or by an external marketplace, platform or provider, and actually credited or receivable by the seller for that sale forms part of the transaction amount to the extent of that monetary value. It is not treated as a seller-funded discount merely because the buyer personally pays less. The records must identify the source and amount of the promotional monetary contribution separately from the amount personally paid by the buyer. Where a sale is later refunded, reversed, charged back or otherwise invalidated, section 8 determines whether any surviving promotional monetary contribution continues to form part of the transaction value; the contribution is not automatically treated the same way as customer-funded value after that later event. Refunds, fraudulent purchases, reversals and invalid transactions are otherwise excluded or adjusted under the rules below. Split Receipts are the common calculation basis for the revenue-share, multi-IP purchase and qualifying resale allocations in this Schedule unless a provision expressly states otherwise. For a qualifying controlled secondary-market resale, the relevant transaction amount is the amount payable to Digital Sigil through the marketplace or platform resale mechanism after the applicable platform deductions, rather than the full price paid by the secondary-market buyer.

Permitted deductions are limited to genuine external third-party charges directly attributable to the relevant transaction, including permitted transaction taxes and marketplace, store, payment-processing, currency-conversion or similar transaction charges actually charged by the approved external provider, marketplace or store for that transaction. Digital Sigil is not required to state or freeze an external provider’s fee percentage in this Schedule. If an external provider changes its own fee for future transactions, each later transaction uses the fee actually applicable to that transaction and earlier transactions retain the fee amount recorded for them; that external fee change does not by itself require a new acceptance of this Schedule. Digital Sigil will retain sufficient information to identify the provider or channel and the actual deduction applied to each transaction. If an external provider later corrects an ordinary transaction fee for an earlier transaction, the correction is recorded against that original transaction and does not change the Schedule version or original allocation percentages. General overhead, internal charges and charges imposed by the Client, an entity under common ownership or control with the Client, or a wider corporate group that includes both the Client and the charging entity do not reduce Split Receipts. A temporary payment-provider or marketplace reserve, rolling reserve, delayed-settlement reserve or comparable risk hold does not reduce Split Receipts merely because the provider withholds access to part of the seller’s proceeds. The reserve remains the responsibility of the seller and may affect when seller-controlled funds are available for remittance or release, but it does not reduce another participant’s allocation. Release of reserved funds does not create a

new sale or new revenue-share calculation. If reserve funds are consumed or lost because of seller-responsible conduct, seller-account risk, seller breach, seller penalties or another matter attributable to the seller rather than a valid correction of the underlying customer transaction, that loss is borne by the seller and does not retrospectively reduce the original Split Receipts. Where reserve funds are instead applied because a specific customer transaction is validly refunded, reversed, charged back or otherwise invalidated, section 8 governs the correction of that transaction. A separate chargeback, refund-processing or reversal fee arising after the original transaction is also governed by section 8 and is not treated as an original Split Receipts deduction.

“Eligible IP Contributor Pool” means the percentage of Split Receipts allocated for distribution between eligible Client owners or authorised rights-holders whose Registered IP contributes to a qualifying multi-IP transaction.

“Eligible IP Client” means a Client whose Registered IP contributes to the relevant Item, Developed Asset, Stock or transaction and who is entitled to participate in the applicable Eligible IP Contributor Pool. Where this Schedule excludes the selling Client or purchasing Client from a particular pool, that Client is not an Eligible IP Client for that pool.

“Custom Allocation Agreement” means a recorded allocation for a specific Item, Developed Asset, Stock allocation, commercial arrangement or transaction that replaces the default equal division of an Eligible IP Contributor Pool and has been expressly accepted by Digital Sigil and every affected participating Client.

“Clearance Period” means the standard post-transaction hold period applicable to the relevant transaction type. Unless the applicable Approved Sales-Channel Terms, Stock allocation or sale terms in force when the transaction is created expressly specify a different period, the default Clearance Period is 30 calendar days from the date the relevant transaction is recorded as successfully paid or otherwise settled through the applicable sales channel. A different approved sales channel may use a different period or start event where that is expressly stated before or when the transaction is created. Expiry of the Clearance Period does not require release of an amount while a specific legal, refund, chargeback, fraud, reversal, dispute, set-off, recovery or other expressly permitted hold remains active.

Capitalised terms not defined in this Schedule have the meanings given to them in the applicable IP Licensing Terms.

3. Stock Commercial Models

3.1 Digital Sigil-owned Stock

Where Stock is designated as Digital Sigil-owned Royalty-free Stock, Digital Sigil may sell that Stock at any price, discount it, bundle it, or give it away free of charge without creating a second royalty or contributor payment solely from that later sale or distribution. Royalty-free status must arise from an expressly accepted agreement, Stock allocation or other accepted commercial term identifying the consideration, buyout, waiver or other basis by which the relevant Client economic entitlement for the agreed use has already been satisfied. Digital Sigil must not reclassify Contributor-bearing Stock as Royalty-free Stock without an expressly accepted basis for that change.

Where Digital Sigil-owned Stock is designated Contributor-bearing Stock, ownership of the Stock by Digital Sigil does not remove the applicable Client entitlement. A qualifying sale is subject to the single-Client allocation in section 3.3 or the multi-IP allocation in section 3.5, as applicable. Merely holding, listing, generating or distributing Stock does not convert Contributor-bearing Stock into Royalty-free Stock.

Charitable sale or donation waiver. A charitable campaign may use an auction, raffle, direct sale, giveaway, prize or potluck-style distribution, supporter perk, promotional incentive or another agreed charitable method. Digital Sigil and each affected Client may independently waive all or part of that party's otherwise applicable share for the defined charitable campaign, sale, donation, quantity of Items or period. Not every commercial participant is required to waive its share, so a campaign may contain a mixture of waived and non-waived entitlements. Each party whose share is being waived must expressly accept that waiver. The waiver must identify its scope, the amount or percentage waived, its duration or quantity where applicable, and how the waived value is to be applied for the charitable purpose. A waived share does not automatically increase another participant's share unless the charitable arrangement expressly provides for that treatment. A charitable waiver does not permanently convert Contributor-bearing Stock into Royalty-free Stock unless the accepted waiver expressly states that result.

3.2 Single-Client Client-sold Revenue-share Stock — 70% Client / 30% Digital Sigil

Where Revenue-share Stock is allocated to the Client for sale and no multi-IP contributor pool applies, the Client receives 70% and Digital Sigil is entitled to 30% of the applicable Split Receipts. Client-sold transactions involving Registered IP interests from more than one Client are governed by section 3.5 instead.

Revenue-share Stock under this section may ordinarily be sold only through a Digital-Sigil-approved connected or API sales channel that records the transaction value and the relevant sale, refund, reversal, chargeback and invalidation state. A Client-owned website, third-party website, marketplace or store qualifies only where the applicable route is approved by Digital Sigil and connected in the manner required for that channel. The connected record must preserve sufficient transaction information to identify the gross sale value, permitted transaction taxes, genuine external marketplace or payment charges, Split Receipts and the Digital Sigil share. Internal or related-party store fees do not reduce Split Receipts. An exceptional non-connected Revenue-share Stock route is permitted only under a separately expressly accepted commercial or sales-channel arrangement that defines the required records, reporting and remittance rules, audit or verification rights, permitted deductions, clearance treatment, refund/reversal handling and any technical invalidation or recovery controls.

Where the selling Client controls receipt of sale proceeds through an approved connected or API sales channel, the applicable automatic settlement, remittance timing and reconciliation rules are governed by the Approved Sales-Channel Terms in force for that transaction. There is no generic manual-reporting or 14-day fallback for ordinary Revenue-share Stock. Any exceptional non-connected route must instead use the reporting and remittance timing stated in its separately accepted commercial or sales-channel arrangement. Amounts are not treated as final merely because a reporting period has ended. Where Digital Sigil must receive a remittance before another Client can be paid, the affected contributor amount does not become Available until Digital Sigil has received the required cleared remittance and the applicable Clearance Period and validation checks have been completed.

3.3 Single-Client Digital Sigil-sold Contributor-bearing Stock — 70% Digital Sigil / 30% Client

Where Digital Sigil sells Revenue-share Stock or Digital Sigil-owned Contributor-bearing Stock with one eligible Client interest, the Client is entitled to 30% of the applicable Split Receipts and Digital Sigil retains 70%. Transactions involving eligible interests from more than one Client are governed by section 3.5 instead.

The Client share is recorded when the qualifying transaction occurs but does not become Available solely because a calendar reporting period has ended. It becomes Available after the applicable Clearance Period has expired and the required refund, fraud, chargeback, reversal and transaction-validation checks have been completed, unless a specific permitted hold remains active.

3.4 Purchased Stock — 100% Client after purchase

Where the Client purchases Stock from Digital Sigil for an agreed purchase price and the Stock is recorded as Purchased Stock, no continuing Digital Sigil revenue share is owed on the Client's ordinary onward sale or distribution of that Stock, subject to any separately applicable controlled secondary-market Item-Specific Fee rule. Where the purchase itself involves eligible IP interests from more than one Client, the purchase proceeds are allocated under section 3.5.

The Client may ordinarily resell Purchased Stock or give it away free of charge without owing Digital Sigil an additional revenue share from the Client's own onward proceeds. This does not prevent a separate Item-Specific Fee from applying where the Item is resold through a qualifying controlled secondary-market mechanism under section 5. The original purchase price remains payable in accordance with the applicable order or purchase terms.

Purchase of Stock does not, by itself, transfer ownership of underlying intellectual property, source assets, Digital Sigil materials or other rights except to the extent expressly stated in the applicable agreement.

If a completed purchase of Stock is later fully or partially refunded, reversed, charged back or otherwise invalidated after the Stock has been issued, section 8 corrects the retained purchase value to the affected extent. For the avoidance of doubt, where the affected transaction is the Client's purchase of Stock from Digital Sigil under this section, section 3.4 is the specific controlling rule for the resulting unpaid-purchase, Stock-status, return and recovery treatment; the general Digital Sigil-sold end-customer rules in section 8 do not displace that treatment.

Where the affected Item or Stock cannot lawfully or technically be terminated, recovered or removed from the Client, the immutable or otherwise unrecoverable Item may remain in the Client's possession and be treated similarly to Purchased Stock for possession and any continuing authorised Item treatment, but it is not treated as fully paid Purchased Stock to the extent the corresponding purchase amount remains unpaid or has been recovered from Digital Sigil. Where a partial invalidation identifies specific units, Items or entitlements, the unpaid/recovery status is attached to those identified units. Where the provider or transaction record does not identify particular units, Digital Sigil records the affected unpaid value proportionally against the relevant order or Stock allocation rather than arbitrarily designating particular units as unpaid; for Stock units with different recorded values, the proportional treatment follows the recorded transaction values rather than unit count alone.

Unless the affected Stock is voluntarily returned, surrendered or transferred back to Digital Sigil in a form Digital Sigil accepts and can control, Digital Sigil may record the unpaid amount as an account-level recovery balance and contractual lien or recovery hold against the same Client account, subject to applicable law and the set-off, hold and recovery rules in Sections 4.5 and 4.6 of the applicable IP Licensing Terms. The debt and responsibility for satisfying that recovery balance remain with the Client that incurred it. How that Client raises funds or otherwise satisfies the debt is outside Digital Sigil's responsibility and control; Digital Sigil is not required to arrange, supervise or approve the Client's method of funding repayment. Digital Sigil may pursue contractual, set-off and lawful debt-recovery or legal remedies available to it. While the unpaid Stock amount remains outstanding, Digital Sigil may suspend, limit or prohibit further transactions involving that Client or account where reasonably necessary to protect the recovery position or prevent further unpaid Stock exposure.

Any later payment, recovery or compensation actually received by Digital Sigil toward that unpaid Stock is treated as restored monetary value of the original purchase transaction to the extent received and is allocated using the Schedule version and allocation percentages that applied to that original purchase. The total value applied in restoration or satisfaction of the affected original Stock purchase, taking together monetary recovery, provider compensation attributable to the lost purchase value, and the recorded original purchase value of Stock validly returned and accepted in satisfaction of that recovery balance, must not exceed the affected original purchase value. Any duplicate or excess payment made by the Client beyond the remaining recovery balance is refunded or credited to the Client; any provider payment exceeding the remaining lost purchase value is treated under the provider-compensation rules in section 8 according to its identified purpose and does not create a second contributor allocation for the same original purchase.

If Digital Sigil later accepts a partial voluntary return, surrender or transfer-back of affected Stock and regains control of it, the recovery balance is reduced by the recorded affected original purchase value of the Stock actually returned and accepted. If that accepted returned value, together with amounts already recovered toward the same purchase price, would exceed the affected original purchase value, the excess amount previously recovered solely toward that purchase price is refunded or credited back to the Client with the corresponding restored commercial allocations reversed. For Stock units with different recorded values, the reduction follows those recorded original transaction values rather than current market value or unit count alone.

If Digital Sigil later accepts the full voluntary return, surrender or transfer-back of the affected Stock and regains control of it, any remaining recovery balance attributable solely to that Stock purchase is cancelled, and any amount already recovered solely toward that purchase price is refunded or credited back to the Client with the corresponding restored commercial allocations reversed. Separately valid provider fees, fraud liabilities, damages, penalties or other independent debts are not cancelled merely because the Stock itself is returned.

A later transfer or onward possession of the affected Item by another person does not transfer the original purchasing Client's unpaid Stock debt or account-level recovery balance to that later holder merely because that person possesses the Item. Where a later holder proposes to return, surrender or transfer back affected Stock in order to satisfy or reduce the original purchasing Client's recovery balance, Digital Sigil must not treat that return as payment of the original Client's debt unless the later holder expressly confirms in a recorded legally binding form that the return is made on account of, and is intended to satisfy or reduce, the identified original purchasing Client's debt, and Digital Sigil expressly accepts the return on that basis. Such a return reduces the original purchasing Client's recovery balance by the recorded affected original purchase value accepted toward that debt. It does not by itself transfer the remaining debt to the later holder or create

broader liability for that later holder unless that person separately and expressly agrees to assume such liability. Where the transfer, onward sale, return or other disposition formed part of deliberate, collusive or fraudulent conduct intended to manufacture or exploit the refund, reversal or chargeback while preserving or monetising the Item, the fraud and recovery provisions of this Schedule and the applicable IP Licensing Terms remain available.

3.5 Multi-IP Revenue Allocation

Where a qualifying transaction involves Registered IP from more than one Client, the multi-IP rules in this section apply instead of the ordinary single-Client allocation for that transaction.

Digital Sigil primary bundles and loot boxes. Digital Sigil may combine different Items, Stock or Developed Assets into a bundle, loot box or similar consumer offering for sale, gifting, donation, promotion or other authorised distribution. A fixed bundle containing Registered IP interests from more than one Client is treated as a single multi-IP commercial Item for the primary transaction.

For a random or conditional loot box or similar offering, the applicable offering terms must identify the contributor-allocation mode for that offering version before it is first issued or sold, and that mode must be retained or reliably retrievable for transactions under that version. The mode is either: (a) offering-level allocation, where the loot box itself is treated as the multi-IP commercial Item and all Eligible IP Clients whose Contributor-bearing interests are included in the applicable possible-content pool participate in the contributor pool for each qualifying sale, regardless of which Item is later awarded; or (b) awarded-Item allocation, where contributor entitlement is determined only by the Contributor-bearing Client interests in the Item actually awarded. Under awarded-Item allocation, the affected contributor amount remains Projected or On Hold until the award is determined and the entitled Client interests can be identified; only that unresolved contributor amount is delayed solely for this reason. Where opening or resolving the loot box requires no additional payment, the original loot-box purchase transaction and its recorded purchase value provide the monetary basis used when the awarded-Item allocation is resolved. Where opening or resolving the loot box requires a separate paid key, pass, code, ticket, process or other unlock Item or entitlement, that unlock purchase is recorded as its own transaction with its own purchase price and Split Receipts, and the opening is linked to that recorded unlock transaction. The recorded purchase value and Split Receipts of that paid unlock transaction provide the monetary basis for the awarded-Item allocation resolved by that opening. The original loot-box purchase remains separately recorded and governed by its own commercial treatment; the separate unlock payment is not treated as an unrecorded top-up to the earlier purchase. If the underlying transaction is refunded, reversed or invalidated before the award is determined, the affected contributor allocation does not become final.

For each bundle or loot-box version, sufficient transaction-reconstructable information must be retained or reliably retrievable to identify the fixed contents or possible-content pool, participating Clients and Registered IP interests, the Royalty-free or Contributor-bearing status of those interests, the applicable allocation mode, any applicable Custom Allocation Agreement identifier/version, and the relevant selection or drop rules where applicable. That information may be held within Digital Sigil records or in an authoritative external marketplace, platform or other commercial record where applicable, provided the version used for the relevant transaction can be reliably identified. A later change to contents, possible contents, allocation mode, contributor status or selection rules applies only prospectively to the later offering version and must not rewrite an earlier completed transaction.

Digital Sigil-owned Royalty-free Stock or another Client interest whose relevant economic entitlement has already been satisfied, bought out or expressly waived does not re-enter an Eligible IP Contributor Pool merely because that Item or interest is included alongside Contributor-bearing content in a bundle or loot box.

If Digital Sigil receives value for the offering, the applicable Digital Sigil-sold multi-IP allocation in this section applies to the Split Receipts for the combined offering, with the contributor pool distributed according to the recorded allocation mode. If the offering is distributed for no consideration, it is recorded as Promotional Stock or under the applicable charitable or other accepted no-sale arrangement and no revenue-share or Eligible IP Contributor Pool payment arises solely from that free distribution.

Default contributor allocation. Whenever a qualifying multi-IP transaction creates an Eligible IP Contributor Pool, that pool is divided equally between all Eligible IP Clients by default. The equal division is calculated per eligible Client, not by the number of individual IP records contributed by each Client. Digital Sigil must not infer a different percentage from the quantity, prominence, perceived value or extent of a Client's IP contribution.

Where no Eligible IP Client can presently be identified for all or part of an Eligible IP Contributor Pool, or where contributor eligibility or the effect of an applicable waiver, Royalty-free status, transfer, dispute or other relevant condition cannot yet be resolved, the affected contributor amount remains unallocated or On Hold until the applicable treatment is determined. That amount must not automatically be reallocated to Digital Sigil, the selling Client, the purchasing Client or another contributor merely because eligibility is unresolved. Where some contributor positions are resolved and another contributor position remains unresolved, Digital Sigil may release the minimum amount that is unquestionably due to each resolved Eligible IP Client and hold only the balance whose allocation could vary depending on the unresolved position. Once the unresolved position is determined, the held balance is allocated using the allocation that applied to the original transaction; this rule does not permit an interim payment that could exceed the amount ultimately due under an unresolved outcome.

For an amount that remains unallocated solely because no entitled contributor can be identified, a separate six-year contributor-identification period runs from the date the amount would otherwise have become Available but for the unresolved contributor identity. This identification period is separate from, and does not consume, the ordinary unclaimed-payment claim period under Section 4.7 of the applicable IP Licensing Terms. If an entitled contributor is identified and the amount is allocated during the identification period, the ordinary Section 4.7 claim period for that contributor begins only when the allocated amount actually becomes Available or otherwise becomes legally payable to that identified contributor.

Before treating the contributor-identification period as completed, Digital Sigil must take reasonable steps using the records and contact information reasonably available to it to determine whether an entitled contributor can be identified and, where a potential contributor is identified, to attempt reasonable contact.

If no entitled contributor can be identified and allocated after those reasonable steps and the six-year contributor-identification period has completed, the unallocated amount is handled under the unclaimed-commercial-amount framework in Section 4.7, including the applicable authorised review, notice and forfeiture treatment to the extent a potential contributor or contact can reasonably be identified. Completion of the six-year contributor-identification period does not itself forfeit the amount. If an entitled contributor is identified after that identification period has completed but before the applicable Section 4.7 forfeiture process has validly completed, Digital Sigil will stop the forfeiture process for that affected amount, allocate it to the identified contributor, and the ordinary Section 4.7 claim period for that contributor begins only when

the amount actually becomes Available or otherwise becomes legally payable to that contributor. Once the applicable forfeiture process has validly completed, later identification of a contributor does not automatically revive the forfeited amount except to the extent required by applicable law. The original transaction and contributor-allocation history remain preserved.

Custom allocation. The default equal division may be replaced only by a Custom Allocation Agreement covering the relevant Item, Developed Asset, Stock allocation, commercial arrangement or transaction. The agreement must identify all affected participating Clients, allocate 100% of the relevant Eligible IP Contributor Pool, state each agreed percentage, and be expressly accepted by Digital Sigil and every affected participating Client before it can override the equal split. The full accepted Custom Allocation Agreement and its complete acceptance evidence may be held in an external authoritative legal or commercial record. Digital Sigil is not required to duplicate the full agreement within its own systems, but must retain or reliably reference sufficient information to identify the applicable agreement and version, covered scope, allocation percentages, effective start, any end condition and fallback allocation, and the acceptance and transfer or review state needed to determine which allocation applied to a transaction. Where acceptance evidence is held externally, the referenced record remains authoritative for that evidence.

A Custom Allocation Agreement may apply for a stated period, a stated number of Items or transactions, or until a defined end condition occurs. It must state what allocation applies when it ends, which may be the default equal split or a specifically identified earlier Custom Allocation Agreement. If no effective end condition is stated, the agreement continues indefinitely until Digital Sigil and all affected participating Clients expressly agree to amend, replace or terminate it.

Changes to a Custom Allocation Agreement apply prospectively unless Digital Sigil and every affected participating Client expressly agree to an authorised retrospective correction. A retrospective correction is effective only to the extent it does not conflict with applicable law, completed tax or accounting obligations, third-party rights or a completed external settlement that cannot lawfully or practically be reopened. A later agreement must not silently rewrite a completed transaction.

Where an IP interest covered by a Custom Allocation Agreement is transferred, the transferee succeeds to the transferor's allocation for the covered Item or commercial arrangement unless the agreement specifies another successor allocation or transfer outcome. Where transfer triggers reassessment, review, renegotiation or an end condition requiring a new decision, the existing allocation continues on an interim basis until that process is completed and the resulting decision or replacement allocation becomes effective. A transfer does not by itself create a gap in the applicable allocation. The transferee does not acquire greater allocation rights than the transferor held solely because of the transfer.

A Custom Allocation Agreement changes only the division of the specifically covered Eligible IP Contributor Pool. It does not alter the applicable Digital Sigil share, selling-Client share, purchasing-Client treatment or other top-level commercial percentages unless a separate expressly accepted term provides otherwise. If no valid Custom Allocation Agreement applies, the default equal split applies.

Client-sold multi-IP Stock. Split Receipts are allocated 60% to the selling Client, 25% to Digital Sigil and 15% to the Eligible IP Contributor Pool. The selling Client is excluded from the Eligible IP Contributor Pool for that transaction even where the selling Client's own Registered IP forms part of the Item. The selling Client therefore retains 60% and accounts to Digital Sigil for the remaining 40%; Digital Sigil retains 25% of Split Receipts and distributes the 15% contributor pool to the other Eligible IP Clients. Unless a valid Custom Allocation Agreement applies, that 15% pool is divided equally between those other Eligible IP Clients.

Where Digital Sigil or an authorised connected/API sales component controls receipt of the sale proceeds, the applicable contributor allocations may progress through the ordinary Clearance Period and validation process. Where the selling Client controls receipt of the sale proceeds under an approved connected/API sales channel, or under a separately accepted exceptional non-connected sales-channel arrangement, contributor amounts payable through Digital Sigil do not become Available until Digital Sigil receives the required cleared remittance from the selling Client. Digital Sigil and NEET Systems Ltd are not required to advance or fund from unrelated company money a contributor amount that has not been received because the selling Client has failed to make the required remittance. The selling Client remains responsible for that remittance, and any amount later received or recovered toward it is applied to the original transaction using the Schedule version and allocation percentages that governed that transaction. Digital Sigil may voluntarily advance an amount in a particular case, but doing so does not create a continuing obligation to finance another selling Client's default.

If the selling Client fails to make a required remittance and the affected Virtual Item can lawfully and technically be invalidated, Digital Sigil may invalidate or remove that Item from circulation and reverse the associated Digital Sigil and contributor allocations. The selling Client remains responsible for any customer refund or other customer remedy arising from its failure to complete the transaction, subject to applicable law and platform rules. If invalidation is not available, the selling Client's payment obligation remains outstanding and the affected contributor amount may remain On Hold until resolved.

Digital Sigil-sold multi-IP Contributor-bearing Stock. Split Receipts are allocated 70% to Digital Sigil and 30% to the Eligible IP Contributor Pool. This applies to multi-IP Revenue-share Stock and to Digital Sigil-owned Contributor-bearing Stock. All Eligible IP Clients participate in that pool. Unless a valid Custom Allocation Agreement applies, the 30% pool is divided equally between them. Digital Sigil-owned Royalty-free Stock is excluded because the relevant contributor entitlement for that Stock has already been satisfied, bought out or expressly waived.

Client purchase of multi-IP Stock. The applicable purchase proceeds are allocated 75% to Digital Sigil and 25% to the Eligible IP Contributor Pool. The purchasing Client is excluded from that contributor pool; unless a valid Custom Allocation Agreement applies, the 25% pool is divided equally between the other Eligible IP Clients. After the purchase is completed and the applicable purchase price is settled, the purchased Stock becomes 100% owned by the purchasing Client as Stock and is not subject to an ongoing Digital Sigil revenue share on the Client's ordinary onward sale or free distribution, subject to any separately applicable controlled secondary-market Item-Specific Fee under section 5. This Stock ownership does not transfer ownership of any underlying Registered IP belonging to another Client.

Equal exchange of multi-IP Stock. Where participating Clients complete an agreed equal exchange of multi-IP Stock and no money or other separately priced consideration is received for the exchange itself, the exchange creates no Split Receipts and no cash revenue-share or Eligible IP Contributor Pool allocation solely from the exchange. Each exchanged unit received by a participating Client is thereafter treated as Purchased Stock owned by that receiving Client as Stock. Its ordinary onward sale or free distribution is not subject to an ongoing Digital Sigil revenue share, subject to any separately applicable controlled secondary-market Item-Specific Fee under section 5. The exchange does not transfer ownership of underlying Registered IP except to the extent expressly stated in a separate applicable agreement. If a qualifying equal exchange is later validly rescinded, invalidated or otherwise lawfully unwound, the Purchased Stock treatment arising solely from that exchange may be corrected to reflect that outcome while preserving the original exchange and correction history. The invalidation or rescission does not by itself create cash Split Receipts or a new revenue-share calculation. Return, recovery, damages, liability or other remedies between

the participating parties are governed by the applicable agreement, legal rights or other valid recovery arrangement rather than being created automatically by this Schedule. Where an affected exchanged Item is immutable, cannot be returned, or has already been transferred onward, Digital Sigil records that fact and the resulting valid commercial status rather than treating the Item as though it had been technically recovered. An unequal exchange, an exchange involving a cash or account-credit top-up, additional Items or unequal quantities, services, rights or any other additional consideration is outside this automatic equal-exchange rule and requires a separate expressly accepted commercial agreement stating the applicable treatment before the exchange is completed.

Digital Sigil will maintain sufficient records for each multi-IP transaction to show the participating Client and IP interests, applicable commercial model, Split Receipts, Digital Sigil share, selling-Client share where applicable, Eligible IP Contributor Pool, whether the default equal split or a Custom Allocation Agreement applied, and the resulting Client allocations. Later changes to ownership, licensing or allocation terms do not retrospectively alter a completed transaction except through an authorised correction, refund, reversal or other permitted accounting adjustment.

3.6 Continuing Commercial Authority for Issued Items

Where an Item, Stock allocation or Developed Asset was validly created, authorised, issued or released under an agreement that granted the authority required for its sale, distribution or resale, that recorded authority continues to govern the sale applicability of that Item in accordance with the terms under which it was issued.

A later transfer, assignment or change in ownership of the underlying Registered IP does not, by itself, invalidate the previously authorised Item, remove its resale eligibility or prevent a transaction involving that Item where the authority originally granted for that Item remains effective. This applies even where the new owner or rights-holder has not yet been identified, verified or registered with Digital Sigil, provided the continuing authority remains valid and no applicable agreement, court order, legal restriction or other binding requirement has terminated or suspended it.

Digital Sigil will retain sufficient records to identify the authority under which an Item or Stock allocation was created or released, including the relevant Registered IP or Developed Asset interests, applicable agreement or licence version, authorised commercial use and sale or resale status. A later IP transfer does not retrospectively rewrite the authority that applied when the Item was validly issued.

A change in underlying IP ownership may affect who is entitled to receive future Eligible IP Contributor Pool amounts, but does not by itself alter the existing commercial authority of an already-authorised Item. For a transaction that begins with an order or comparable offer record before payment is completed, the Revenue Share and Royalty Schedule version, price, Item or offering version, applicable Approved Sales-Channel Terms, Clearance Period and other commercial conditions recorded for the final confirmed order version remain attached to that order for its commercial calculation unless the governing terms expressly permit an authorised correction or cancellation. A material pre-payment change to the Item or Stock, quantity, price, discount, promotion, commercial model or another calculation-relevant term creates a new order or transaction version; the final confirmed version before successful customer payment supplies the commercial snapshot, and earlier versions are retained for audit. If a later general Schedule version becomes effective after that final confirmed order version is created but before payment completes, the earlier Schedule version recorded for that order continues to govern that order's commercial calculation. Contributor and rights-holder entitlement is determined separately at the time the customer's payment to the

seller is successfully completed or otherwise recorded by the approved sales channel as a successfully paid or settled customer sale. A mere payment authorisation that has not yet been captured or completed does not by itself fix recipient entitlement, and a later payout by a payment provider to the seller, or a later remittance or reconciliation payment from a selling Client to Digital Sigil, does not change the transaction-time recipient entitlement. If an IP transfer becomes effective after the final confirmed order version is created but before that successful customer-payment event, the transferee is entitled to the transferred interest for that transaction; if the transfer becomes effective after the customer-payment event, the earlier rights-holder remains entitled for that transaction. Where sale or resale authority remains valid but the recipient entitlement cannot yet be verified, the transaction may proceed and only the affected contributor amount remains unfinalised or On Hold until entitlement is resolved. Digital Sigil must not redirect that held amount by inference.

Once recipient entitlement is verified, the held contributor amount is released using the allocation that applied to the transaction, including any Custom Allocation Agreement that continued with a transferred IP interest under section 3.5. Digital Sigil will retain sufficient records of the resolved entitlement and payment for audit, refund, reversal and correction purposes.

Where Digital Sigil controls a proposed primary sale directly or through an authorised API Shop component and cannot establish valid current or continuing authority for that sale, Digital Sigil may prevent the controlled sale until authority is resolved. This restriction does not apply merely because the current IP owner is unknown or unverified where an already-issued resellable Item remains covered by valid continuing sale or resale authority.

4. Pricing, Free Distribution and Promotional Stock

Digital Sigil may set the sale price for Digital Sigil-owned Stock. Where Stock is distributed at a price of zero, that distribution is treated as Promotional Stock for accounting purposes unless it is instead governed by a specific charitable waiver or another expressly accepted no-sale commercial arrangement.

For Revenue-share Stock, the permitted selling price, discount or promotion is subject to the applicable stock allocation and any restrictions recorded for that Stock. Client-held Revenue-share Stock may be subject to a minimum total sale price, a minimum amount that must remain payable to Digital Sigil after permitted deductions, stock-quantity limits, or a combination of those controls. Digital Sigil may use these controls to prevent market flooding and to protect or maintain the market reputation and value of the relevant items. Where Revenue-share Stock is sold for value, the applicable split is calculated from Split Receipts.

Digital Sigil will distinguish Promotional Stock and promotional distributions from discounted units and ordinary sales in the applicable accounting records.

The IP Licensing Terms already govern royalty-free use of Client IP and Client marks for permitted marketing and promotion. This section is intended only to govern the accounting treatment of Stock designated for promotional distribution.

Promotional Stock may be given away free of charge by either Digital Sigil or the Client. For Stock that remains Digital Sigil-owned, Revenue-share Stock, or otherwise subject to a Digital Sigil-controlled allocation, Digital Sigil defines, controls and allocates the quantity of Stock designated for promotional use. Purchased Stock owned by the Client may instead be given away free of charge under section 3.4 without a separate Digital Sigil promotional allocation, subject to any separately applicable Item-Specific Fee,

tradability restriction or other special Item condition. A free promotional or other authorised no-sale distribution produces no sale proceeds and therefore no revenue-share or Eligible IP Contributor Pool payment solely from that distribution. Where a promotional Item is subject to a rarity, edition or scarcity condition, its rarity counting, release treatment and provenance are defined and maintained separately in Digital Sigil's external provenance records under the Digital Sigil Rarity, Edition & Provenance Standard.

5. Item-Specific Fee

"Item-Specific Fee" means the contractual secondary-market fee attached to a tradable Item where the marketplace, platform or other participating environment gives Digital Sigil the contractual or technical ability to receive that fee. The fee rate or calculation method may vary between participating marketplaces, platforms, regions or transaction environments and is governed by the applicable marketplace or Item terms in force for the resale. The fee rate or calculation method applicable to an already-issued Item may change prospectively for a later resale, including where a participating secondary-market marketplace or platform changes fees, rules, regional treatment or technical conditions outside Digital Sigil's control; the rate or method actually applicable to each completed resale is retained with that transaction and is not rewritten by a later change. The applicable fee rate or calculation basis must be disclosed or made available before the fee-bearing resale is completed. Tradable Items are subject to the Item-Specific Fee by default wherever it can be enforced, unless the applicable purchase terms, Item conditions or other accepted agreement mark the Item with a different condition, including Non-tradable or Item-Specific Fee Exempt. A resale through an uncontrolled external channel that provides no mechanism for Digital Sigil to receive the Item-Specific Fee does not create a payment obligation under this section solely because the Item is resold.

For a qualifying controlled secondary-market resale, the marketplace or platform first applies its own taxes, fees and charges under the applicable arrangement. The amount payable to Digital Sigil through the resale mechanism after those applicable deductions is treated as Split Receipts for the Item-Specific Fee calculation. For a single-Client qualifying resale, those Split Receipts are divided 70% to Digital Sigil and 30% to the applicable Client.

For a qualifying multi-IP controlled secondary-market resale, the Item-Specific Fee Split Receipts are allocated 70% to Digital Sigil and 30% to the Eligible IP Contributor Pool. Unless a valid Custom Allocation Agreement applies, the 30% contributor pool is divided equally between all Eligible IP Clients. The 70/30 division applies to Digital Sigil's applicable resale receipts after the platform deductions described above, not to the full price paid by the secondary-market buyer. Sale or resale applicability for an already-issued Item remains subject to section 3.6; a later IP transfer or unresolved recipient verification does not by itself invalidate a resale where valid continuing authority remains in force.

A qualifying secondary-market resale applies to one Item type at a time, although a transaction may include more than one unit of that same Item. Different Item types or Items carrying different Client interests are not combined into a single mixed resale allocation under this Schedule. Where multiple units of the same Item are sold in one transaction, the same recorded commercial model, Client interests and applicable contributor allocation apply to each unit. Digital Sigil will retain transaction-level records of the Item, quantity, sale proceeds, Item-Specific Fee, applicable allocation and resulting amounts for audit, refund and reversal purposes.

Unless an Item is marked Non-tradable, Item-Specific Fee Exempt or with another applicable special condition, a tradable Item remains subject to the Item-Specific Fee whenever it is resold through a participating marketplace, platform or environment that can enforce and remit the fee. Item conditions may

be changed prospectively where reasonably required because of changing market conditions, applicable law or regulation, regional legal requirements, a third-party marketplace or platform rule, technical restrictions, an account or trade ban imposed by the third-party environment, or another comparable external circumstance affecting whether the Item may be traded or whether the fee can lawfully or technically be applied. Where a fee, trading restriction, regional limitation, account or trade ban, technical restriction or similar condition originates from a third-party marketplace, platform or participating environment, that third party's applicable rule or live status is authoritative for that external condition. Digital Sigil is not required to recreate or administer that external rule internally, but must retain or reliably reference sufficient information to explain the treatment applied to an affected Item or transaction where the condition is relevant. Such a change does not retrospectively alter a completed transaction. The Item-Specific Fee status otherwise remains attached to the Item notwithstanding a later transfer of the underlying Registered IP. The person or entity entitled to the contributor share for a particular resale is determined by the rights-holder position effective at the time of that resale under section 3.6. Resales through uncontrolled external channels that do not provide a mechanism for Digital Sigil to receive the fee are not subject to the Item-Specific Fee under this Schedule.

6. Rarity, Edition and Provenance

Rarity, edition and provenance controls are governed by the separate Digital Sigil Rarity, Edition & Provenance Standard and are defined and maintained in Digital Sigil's external provenance records. That Standard governs rarity classifications, scarcity bands, edition designations, authorised rarity/supply conditions, promotional rarity treatment, release controls and related provenance rules. d-s.net may display descriptive rarity or provenance information, but the Site is not the authoritative rarity-control system.

Where rarity management applies to particular Stock or an Item, Digital Sigil maintains the applicable rarity, Scarcity Band, Edition Classification, release/supply conditions, promotional rarity treatment, availability and reissue provenance externally under the Digital Sigil Rarity, Edition & Provenance Standard. Commercial Stock quantities and accounting controls under this Schedule remain separate from those rarity/provenance controls. A rarity category, Scarcity Band or related supply-control designation does not change a royalty or revenue-share percentage unless this Schedule or the applicable Stock allocation expressly states that it does.

7. Accounting, Balances and Payment

Digital Sigil will maintain sufficient accounting records to show how each royalty, revenue-share or Item-Specific Fee amount was calculated, including the applicable commercial model, relevant Stock or Registered IP interests, transaction amount, permitted deductions, Split Receipts, allocation percentages, amounts credited or held, applicable Schedule version and relevant transaction timing. Where continuing Item authority or an IP transfer affects a transaction, the records will also preserve the authority and recipient-entitlement information needed to explain the resulting treatment.

Client amounts may be shown as Projected Balance where they are not yet final, On Hold Balance where they remain subject to an applicable clearance, reserve, refund, dispute, entitlement or other permitted hold, and Available Balance once the applicable conditions have been completed and the amount is payable or withdrawable. Withdrawal and payment of Available Balance are governed by Section 4.4 of the applicable IP Licensing Terms unless a more specific expressly accepted commercial arrangement validly governs that payment.

The primary accounting and settlement currency is pounds sterling (GBP / £). Where a transaction is received or settled in another currency and the payment provider or participating marketplace converts the transaction into pounds sterling, Digital Sigil will use the actual pounds sterling settlement amount and actual conversion applied by that provider or marketplace for the relevant calculation. If the relevant transaction remains settled in a non-pound-sterling currency and the approved payment provider or participating marketplace does not convert it into pounds sterling, the transaction cannot complete under this Schedule and must be cancelled or reversed through the applicable sales channel; no associated revenue-share or contributor allocation becomes Available Balance. Any genuine external conversion charge is deductible only where it is permitted for that sales channel under section 2. Intermediate revenue-share calculations are performed to six decimal places in pounds sterling, with displayed and paid monetary amounts rounded to two decimal places (the nearest penny). Fractional-penny residue is carried forward for the same recipient entitlement into the next applicable calculation rather than discarded or pooled with another Client's or recipient's entitlement. Where no further calculation will occur because the relevant Client relationship, Stock allocation or account entitlement is being finally settled, any remaining fractional-penny residue is rounded to the nearest penny as part of that final settlement.

Availability is determined per transaction rather than by the end of a calendar quarter. A transaction remains Projected or On Hold during its applicable Clearance Period and while any specific legal, refund, chargeback, fraud, reversal, dispute, entitlement, set-off, recovery or validation hold remains active. Once the applicable Clearance Period has expired, the ordinary refund or reversal window included within that period has completed, the required checks are complete and no other expressly permitted hold, set-off or recovery applies, the amount will become Available Balance. The end of a reporting period does not accelerate release of an amount that remains subject to a valid hold. Digital Sigil may provide periodic or quarterly statements for reporting and reconciliation, but those reporting dates do not control when an individual transaction becomes Available.

Where a Client or a third-party marketplace or platform uses an authorised serial-key or Item-status API, the API may record customer-payment, refund, reversal, fraud, chargeback and Item-status events for reconciliation and audit. Those customer-side events do not by themselves require Digital Sigil or NEET Systems Ltd to invalidate or terminate the Item and do not transfer the seller's customer-side obligations to Digital Sigil. Any customer-side invalidation undertaken by the seller or marketplace under its own customer, marketplace or platform rules remains that seller's responsibility. Digital Sigil may use or require an available invalidation or termination mechanism in connection with its own unpaid remittance only where the seller has failed to pay or remit the amount due to Digital Sigil and termination is lawful and technically available under the applicable channel or Item conditions. Digital Sigil will retain sufficient records to associate the key or Item, relevant API status and applicable commercial calculation with the transaction.

8. Refunds, Chargebacks, Reversals and Corrections

Where a transaction used to calculate a revenue share or Item-Specific Fee is refunded, reversed, charged back, identified as fraudulent or otherwise invalidated, the corresponding calculation is removed or adjusted only to the extent required by the seller-specific Item-status and remittance rules below, using the same proportions as the original recorded transaction where an adjustment is required. For a Digital Sigil-sold transaction, returned customer-funded value is removed from the retained transaction amount subject to the Digital Sigil-seller rules below. For a Client-side sale, or a sale in which a third-party marketplace or platform not owned by Digital Sigil is the seller of record and remittance party under a separate binding agreement described below, the seller's customer-payment, refund, chargeback, reversal, promotional-funding and

settlement position is the seller's responsibility and does not by itself reduce the amount due to Digital Sigil while the affected Item remains in circulation. A partial customer refund or partial reversal therefore does not reduce the Digital Sigil or contributor amount for such a Client-side or third-party-marketplace sale merely because the seller chose or was required to return part of its own customer proceeds while the full Item remains in circulation. Any separate marketplace, platform or provider-funded promotional monetary contribution is treated under the seller-specific rules below. A later Custom Allocation Agreement does not replace the allocation that applied to the original transaction. Where the original transaction used the default equal split, any required adjustment uses that same equal split; where it used a valid Custom Allocation Agreement, the adjustment uses the percentages that applied to that transaction.

Client- and third-party-marketplace-sold transactions. Where the Client is the seller, the Client is responsible for its own customer-payment, refund, chargeback, reversal, marketplace, platform, provider, promotional-funding and settlement position. A third-party marketplace or platform not owned by Digital Sigil is treated as the seller of record and remittance party under this paragraph only where a separate applicable marketplace, sales-channel, API or other binding commercial agreement identifies that third party as the seller or remittance party and makes it responsible for the relevant amount payable to Digital Sigil. This Schedule does not by itself impose that payment obligation on an independent marketplace or platform that is not bound by such an agreement.

This remains the seller's responsibility whether the sale uses an approved connected or API route, an API that records transaction and Item status, or an expressly permitted exceptional non-connected route; API tracking does not transfer the seller's customer-side commercial risk to Digital Sigil or NEET Systems Ltd. Digital Sigil does not attempt to terminate, invalidate, disable or remove an Item merely because the seller's customer did not pay the seller, obtained a refund, reversed payment or charged the seller back. Where the seller pays Digital Sigil the full amount required under the applicable commercial model, the seller's customer-side outcome is outside Digital Sigil's and NEET Systems Ltd's business scope for that payment obligation.

Where the seller instead fails to pay or remit the amount due to Digital Sigil, Digital Sigil may pursue the applicable contractual, set-off and lawful recovery remedies and, where lawful and technically possible, may attempt to terminate, invalidate, disable or remove the affected Item from circulation.

If that termination or invalidation succeeds so that the affected Item no longer remains in existence or circulation, the sale-related Digital Sigil and contributor allocations for that Item are reversed and no sale-related remittance remains due from that seller under this Schedule solely for that terminated Item.

If the affected Item is immutable or otherwise cannot lawfully or technically be terminated and remains in existence or circulation, the seller remains liable to Digital Sigil for the full amount the original transaction requires that seller to remit under the applicable commercial model and allocation, including any amount Digital Sigil must distribute to Eligible IP Clients. A customer-side full or partial refund, chargeback, provider decision, promotional contribution, subsidy, voucher or settlement affecting that seller does not reduce that remittance obligation while the Item remains in circulation.

A Digital Sigil-owned marketplace or platform is treated as Digital Sigil, rather than as a third-party marketplace seller, for purposes of this Schedule. This paragraph governs responsibility to Digital Sigil and does not by itself determine how a Client and an independent marketplace divide their own seller-side proceeds.

Digital Sigil-sold end-customer transactions. Except for a Client purchase of Stock from Digital Sigil governed specifically by section 3.4, where Digital Sigil is the seller to an end customer, including where the sale is made through a marketplace or platform owned by Digital Sigil, and customer-funded payment is refunded, reversed or charged back, an affected Item that is lawfully and technically terminated, invalidated, disabled or removed from circulation leaves no continuing sale allocation for that Item. In that case, any marketplace, platform or provider-funded promotional monetary contribution that the marketplace, platform or provider nevertheless allows Digital Sigil to retain is a matter solely between that external party and Digital Sigil and does not create Split Receipts or a contributor allocation for the terminated sale.

Where the affected Item is immutable or otherwise cannot lawfully or technically be terminated and remains in circulation, any such promotional monetary contribution actually retained by Digital Sigil and attributable to that sale remains transaction value and is included in Split Receipts using the Schedule version and allocation percentages that applied to the original transaction. The customer-funded portion that was returned is not restored merely because the Item remains in circulation; the unrecovered value of the Item beyond any surviving promotional transaction value is treated as lost Stock of Digital Sigil. These promotional-contribution rules are separate from the seller-protection or insurance-like provider-compensation rules below.

The ordinary £0.00 treatment for a genuinely invalidated transaction does not protect deliberate, collusive or fraudulent conduct by a seller or related party intended to cause, manufacture or knowingly facilitate a refund, reversal, chargeback or invalidation so that an Item is recorded at £0.00 while the seller, a related party or a coordinated person retains, transfers, resells or otherwise exploits that Item or related value for profit. Such conduct may be treated as fraud, an outstanding payment or recovery matter, or another breach under the applicable contractual and legal remedies, and Digital Sigil may preserve, hold, recover, set off or correct affected amounts accordingly.

If the payment provider later reverses its invalidation, refund or chargeback decision and reinstates original customer-payment funds for a Digital Sigil-sold transaction, the amount actually reinstated is restored to the original transaction and its Split Receipts and commercial allocations are updated using the Schedule version and allocation percentages that applied to that original transaction. If the Item had already been terminated and is not restored or reissued to the buyer, Digital Sigil must not retain reinstated customer-payment funds as consideration for an unavailable Item and may refuse or refund those reinstated funds as appropriate instead of restoring the sale.

If the original customer refund or chargeback remains valid but the provider separately pays Digital Sigil seller-protection, insurance-like or other provider-funded compensation, that compensation does not by itself reinstate a terminated customer sale.

However, where a Digital Sigil-sold Item could not be terminated and remains unrecovered as lost inventory, provider compensation attributable to the lost sale or unrecovered Item is treated as recovered monetary value of the original transaction only to the extent of the remaining unrecovered original transaction value and is included in Split Receipts and allocated using the original Schedule version and allocation percentages.

The aggregate transaction value treated as retained or restored for that original sale, taking together any customer-funded amount not returned, any surviving promotional monetary contribution already retained and treated as Split Receipts, any reinstated customer-payment funds, and any provider compensation attributable to the lost sale or unrecovered Item, must not exceed the original transaction value. Any provider payment beyond that remaining unrecovered original transaction value is treated according to its identified

purpose and must not create a second contributor allocation for the same original sale. Any provider payment separately identified as reimbursement of a chargeback, refund-processing, reversal or similar seller-borne fee restores that seller-borne cost to the seller and is not contributor revenue. Any excess goodwill, service credit or other provider payment not identified as replacement of lost sale or Item value remains with the seller unless the provider record establishes that it is attributable to the original sale value. Where the Item was successfully terminated, separate provider-funded seller compensation remains compensation to the seller and does not recreate the original contributor allocation merely because the provider made that separate payment.

For a Client-side transaction, or a third-party marketplace transaction in which that marketplace is the bound remittance party under the preceding paragraph, provider compensation, promotional funding and other seller-side recovery remain the responsibility and benefit of that seller and do not alter the seller's separate remittance obligation to Digital Sigil.

A separate external chargeback, refund-processing or reversal fee imposed after the original transaction is borne by the seller for that transaction and does not alter the original contributor percentages. Digital Sigil bears such a fee where Digital Sigil was the seller. The selling Client bears such a fee where the Client was the seller. The fee is recorded separately from the reversal of the original Split Receipts and is not apportioned to other Eligible IP Clients merely because their IP contributed to the original transaction.

Digital Sigil will preserve authorised correction entries rather than silently rewriting completed historical transaction records. Where a permitted transaction tax recorded for an original transaction is later corrected, the resulting difference is recorded as a correction linked to that original transaction and adjusts the original Split Receipts using the allocation percentages that applied to that transaction; the correction does not change the Schedule version or substitute later allocation percentages. Where an amount has already moved into Available Balance or has been paid, any recoverable adjustment will be recorded separately and handled under the applicable set-off or recovery rules.

9. Versioning, Acceptance and Existing Stock

Each Revenue Share and Royalty Schedule will have a unique version identifier, publication UTC date and time, and stated effective UTC date and time. A Schedule version's stated effective date and time must not precede its publication date and time, although Digital Sigil may publish a version with a future effective date and time. A Client expressly accepts the Revenue Share and Royalty Schedule once at the Client or account level to enter this continuing general Schedule framework. That initial acceptance applies to the Client's existing and future Registered IP, Stock allocations and commercial activity governed by the general Schedule and does not require the Client to separately re-accept each later general Schedule version. Digital Sigil may publish a later general Schedule version that becomes applicable prospectively to all such existing and future general-Schedule scope from its stated effective date, except where a specific Registered IP, Stock allocation or commercial arrangement validly remains governed by another Schedule version or specific commercial arrangement. Digital Sigil is not contractually required under this Schedule to give advance notice of a later version merely because it is published, except where applicable law or a specific commercial arrangement requires notice.

Where ownership or control of Registered IP is validly transferred, the Revenue Share and Royalty Schedule governing that Registered IP immediately before the transfer continues to govern it immediately after the transfer so that no gap in commercial treatment is created. The transfer itself does not require duplicate acceptance of that Schedule merely to preserve commercial continuity and does not freeze the transferred

IP permanently to that Schedule version. Later general Schedule versions continue to become applicable prospectively under the ordinary versioning rules in this section, unless the transferred IP, Stock allocation or relevant commercial arrangement validly remains governed by another Schedule version or specific commercial arrangement. Historical transactions remain governed by the Schedule version and allocation that applied to them.

A later Revenue Share and Royalty Schedule supersedes the earlier general Schedule prospectively across all existing and future Registered IP, Stock allocations and commercial activity governed by the general Schedule from the later version's stated effective date without requiring a new Schedule acceptance. A specific commercial arrangement or scope-specific Schedule version overrides only the general Schedule provisions it expressly changes for that scope; all other applicable general Schedule provisions continue to update prospectively unless the specific arrangement expressly provides otherwise. An order or comparable offer whose final confirmed order version was created before a later general Schedule version becomes effective remains governed for that order's commercial calculation by the Schedule version recorded for that final confirmed order version, even if the customer payment completes after the later Schedule takes effect; recipient entitlement remains determined at the successful customer-payment event under section 3.6. A later Schedule version does not retrospectively alter a completed or already-fixed transaction, rate, allocation, deduction, contributor entitlement or other commercial treatment under an earlier applicable version. Digital Sigil will preserve the text, version identifier, publication date and time, and effective date and time of each Schedule version so that historical applicability can be reconstructed.

The initial Schedule acceptance record will identify the Client or Licensor, accepting account or signatory, Revenue Share and Royalty Schedule version first accepted, and UTC acceptance date and time. Later general Schedule versions that become applicable under this section will be recorded as version and applicability events rather than falsely recorded as new Client acceptance events. Existing and future Registered IP and Stock governed by the general Schedule move prospectively to each later applicable general Schedule version; they are not permanently tied to the version current when the IP or Stock was first created. Digital Sigil will preserve applicability history showing each general Schedule version and its effective period, any specific Registered IP, Stock allocation or commercial arrangement that validly remained subject to another version or special arrangement, and the Schedule version fixed to each historical transaction or final confirmed order version.

10. Relationship with the IP Licensing Terms

This Revenue Share and Royalty Schedule forms part of the commercial arrangements governed by the applicable IP Licensing Terms. For commercial rates, allocation methods, contributor shares, Split Receipts and transaction-level availability expressly stated in the applicable Schedule version, this Schedule is the specific commercial document governing those matters. Once an amount becomes Available Balance, withdrawal and payment conditions are governed by Section 4.4 of the applicable IP Licensing Terms unless a more specific expressly accepted commercial arrangement validly governs that payment. This Schedule does not revoke, reduce or expand the underlying IP licence. Any change to the underlying IP licence must arise under the applicable IP Licensing Terms or another separately expressly accepted agreement that validly governs that licence.

For matters other than the specific commercial rates, allocation methods, contributor shares, Split Receipts and transaction-level availability stated in this Schedule, the order-of-precedence and payment provisions in the applicable IP Licensing Terms continue to apply unless a more specific expressly accepted commercial

arrangement validly governs the matter.

Retained published legal document. Version 1.0.