

NEPTUNE DIGITAL PROGRAMS – U.S.

These terms and conditions form a part of the Letter of Commitment (“**LOC**”) between Client and CB Neptune Holdings, LLC (“**Neptune**”) for the (i) SmartSource Online Savings Network Program, (ii) SmartSource Coupon Technology Program, (iii) Targeted Email Program, (iv) SmartSource Display Program and/or (vi) SmartSource eFSI Program. Upon execution of the LOC, Client shall be deemed to have accepted these terms and conditions. Subject to the terms and conditions of the LOC, Neptune shall provide the services (the “**Services**”) for the Coupon Technology Program, SmartSource Online Savings Network Program, Targeted Email Program, SmartSource Display Program or SmartSource eFSI Program as specified in the LOC and herein (each a “**Program**”). Unless otherwise specified herein, these terms and conditions shall apply to all Programs.

1. Services Description; Intellectual Property Rights.

(a) For each SmartSource Online Savings Network Program only, (i) Neptune will make available Client’s offer/coupon to users (“**Consumers**”) to be printed and/or clipped to loyalty/retailer cards or other unique identifier (each, a “**clip**”) via direct to card technology (“**D2C**”) in retailers that accept D2C (as such retailer network may be updated by Neptune upon notice to Client) through SmartSource.com, the third party websites comprising the SmartSource Network and, as and if indicated on the LOC, email distributions and/or the Client’s website and (ii) Client’s offer/coupon shall remain on the Network until the number of prints/clips listed on the LOC are achieved or Client directs Neptune in writing to remove Client’s offer/coupon from the Network, provided that Client shall not be entitled to any refund or reduction of fees should Client so direct Neptune to remove Client’s offer/coupon from the Network prior to the print/clip number being achieved.

(b) For each Coupon Technology Program only, (i) Neptune shall provide the technology solution to enable Consumers to print/clip Client’s coupons or offers made available through Client’s website, email blasts sent by Client and/or third party websites (including without limitation through banner ads on such websites) designated by Client that are not part of the SmartSource Savings network and (ii) Neptune shall provide such technology solution until such time as the number of prints/clips listed on the LOC are achieved or Client directs Neptune in writing to no longer provide the technology solution, provided that Client shall not be entitled to any refund or reduction of fees should Client so direct Neptune to no longer provide the technology solution prior to the print number being achieved.

(c) For each Targeted Email Program, Neptune will provide Client’s advertising/promotion for electronic mail distribution to email addresses satisfying Client-designated criteria as contemplated by the LOC. Client shall deliver to the location designated by Neptune, no earlier than eight days prior to, and no later than thirty-six hours prior to, each Program deployment date set forth in the applicable LOC, the email addresses of those individuals that have opted out of receiving emails from Client which shall be current as of the date it is delivered to the location designated by Neptune (“**Client Suppression List**”). Should Client fail to provide a Client Suppression List a set forth herein within the dates set forth in the preceding sentence, (i) Neptune shall have no obligation to place such Targeted Email Program and in the event of such a cancellation by Neptune, Client shall remain responsible for the full amount of the Program Fees and Other Fees, as well as any other charges and expenses incurred by Neptune resulting from the cancellation of such Targeted Email Program and (ii) should Neptune place such Targeted Email Program, then Client releases Neptune from any and all obligations and liabilities associated with opt outs under the CAN-SPAM Act.

(d) For each SmartSource Display Program, Neptune will display Client’s advertising/promotion on Neptune’s website (www.smartsource.com) for the period and in the location indicated on the applicable LOC. Client shall not be entitled to any refund or reduction of fees should Client direct Neptune to remove the SmartSource Display Program prior to the expiration of the period indicated on the LOC.

(e) SmartSource Display Programs shall not contain coupons unless approved in advance by Neptune.

(f) For each SmartSource eFSI Program, Neptune will create a digital multi-advertiser booklet containing Client Materials as well as advertising and/or promotional materials furnished by other advertisers (each, an “**eFSI Issue**”), for digital publication. Each eFSI Issue will run for a period of approximately one (1) week commencing on the corresponding hard copy free standing insert (each an “**FSI**”) publication issue start date (“**eFSI Issue Start Date**”) and in the digital publications set forth in the LOC. If Client elects in an LOC to publish their offer on SmartSource.com, such offer will be available nationally. Each SmartSource eFSI Program for which there is a coupon in the corresponding FSI shall include either or both of printable coupons or D2C couponing as set forth in the LOC. Neptune agrees that no coupon for a product directly competitive with any of Client’s couponed products (as listed on the applicable LOC) will appear in the same eFSI Issue in the same markets as the promotion for Client’s couponed products (as listed on the applicable LOC) appears, provided, however, the foregoing category exclusivity may not apply when there are multiple issues of the hard copy free standing insert on the eFSI Issue Start Date. “Directly competitive” shall be determined under the then current guidelines utilized by Neptune as of the eFSI Issue Start Date unless otherwise mutually agreed to by Neptune and Client in writing.

(g) Client shall provide Neptune with the information necessary for Neptune to create the Program including the advertising and/or promotion materials, including but not limited to the coupons, offers, data, text, graphics, product UPC codes, production forms and other materials provided by Client (together with all materials approved by Client hereunder, collectively, the “**Client Materials**”). With respect to Targeted Email Programs only, Client Materials shall include the Client Suppression List. At all times while this LOC is in effect, Client shall provide Neptune with all necessary access to the Client Materials in order to fulfill its obligations hereunder. Client acknowledges that Client Materials may not be available for download for use with certain retailers based on retailer restrictions.

(h) Neptune shall retain sole and exclusive title to, and all rights in, all intellectual property related to the Services (except for Client Materials), including, but not limited to, the Services, and any know-how related to the Services or Neptune products.

2. Client Materials.

(a) Client shall be responsible for the submission of all Client Materials (including all approvals of materials) and the signed LOC to Neptune on or before the due dates (the “**Due Dates**”) specified in the applicable LOC. Client hereby licenses Neptune the right to use, produce and reproduce all such Client Materials as contemplated hereby. Neptune hereby disclaims all responsibility and liability for Client Materials. All Client Materials submitted to Neptune must conform to Neptune’s specified formatting guidelines. Failure by Client to timely deliver or

approve the Client Materials or the signed LOC on or prior to the Due Dates shall render the LOC subject to cancellation by Neptune, subject to Section 4. If Neptune is able to deliver the Services notwithstanding late delivery of Client Materials, Client shall be liable for all charges incurred by Neptune by reason of such late delivery (collectively, the **"Late Delivery Charges"**).

(b) Neptune reserves the right to (i) reject any Client Materials for any reason, including, without limitation, subject matter, form, size, wording, illustration, typography and content and to adjust Client-submitted product UPC codes based on distribution at participating retailers; and (ii) modify the Client Materials to make them suitable for the SmartSource eFSI Program (including, but not limited to, blocking out any machine readable bar coding).

(c) In preparing the Client coupon/offer for distribution as contemplated by Section 1(a), Neptune shall compile the Client Materials and submit to Client the coupon/offer in the final form in which it will be presented to the Consumer. Unless Client provides Neptune with its objection to such final form materials in writing (which written approval may be via email, fax or as provided in Section 12(k) below) within the lesser of (i) forty-five (45) days after submission to Client or (ii) forty-eight (48) hours prior to the "go-live" date for the applicable Program, such materials shall be deemed approved by Client for distribution as set forth herein.

3. Price and Payment.

(a) For each Program, Client shall pay to Neptune the **"Program Fee"** set forth in the LOC as follows: For Programs contracted sixty (60) days or more prior to the Program start date, the Program Fee will be invoiced approximately sixty (60) days prior to the Program start date and is due no later than thirty (30) days from the invoice date. For Programs contracted less than sixty

(60) days prior to the Program start date, the Program Fee will be invoiced upon signature of the LOC and is due upon receipt of invoice. Notwithstanding the previous sentence, Client may also be liable for Late Delivery Charges and Other Fees, as applicable, in addition to the Program Fee. **"Other Fees"** is defined as amounts charged for any additional services performed in connection with a Program, as agreed by the parties in writing (e.g., research fees). All amounts due for each Program are exclusive of all applicable taxes.

(b) Client shall be responsible for all federal, state, municipal and other taxes imposed on all services performed by Neptune.

(c) Client shall be responsible for payment of all amounts due to Neptune under each LOC, whether such LOC is executed by Client directly or by an agency acting as agent for Client (an **"Agency"**). Mailing of invoices to Neptune, or acceptance of payment from an Agency are solely for the convenience of Client, and Client shall remain liable for its obligations to Neptune until such time as Neptune has been paid in full all amounts due to it under each LOC. Unless Client either includes the relevant purchase order number in the space indicated in the signed LOC returned to Neptune or provides the purchase order number to Neptune in writing no later than eight (8) weeks prior to the program start date, then Client agrees to pay the full Program Fee without submitting to Neptune a purchase order in connection therewith.

(d) Should Client fail to remit any amounts when due, Neptune shall have the right to charge, and Client agrees to pay, interest on past due balances at the rate of the lesser of one- and one-half percent (1.5%) per month or the maximum amount permitted by law. Client shall be responsible for all Neptune's costs of collection of past due amounts (including without limitation reasonable attorneys' fees).

(e) All terms and pricing provided herein by Neptune to Client in this Agreement shall contemplate 100% on time payment by Client to Neptune. At any time should Client fail to maintain 100% on time payment to Neptune in accordance with the terms of this Agreement, Neptune reserves the right to either terminate or modify the pricing terms of this Agreement.

4. Cancellation.

(a) Each LOC shall constitute a separate, distinct, and independent work assignment, and shall have no effect upon other LOCs. No conditions, printed or otherwise, appearing on any LOCs, or instructions, submitted to Neptune, will be binding upon Neptune unless signed by an authorized representative of Neptune. Delivery of an executed LOC shall constitute a binding, irrevocable commitment of Client with respect to the Program placement contemplated by such LOC.

(b) If Client requests cancellation of an LOC or a decrease in the Programs following delivery of an executed LOC or if an LOC is cancelled for any other reason, the parties agree that, as a reasonable approximation of the damages suffered by Neptune in such event, Client shall nevertheless be responsible for the full amount of the Program Fees and Other Fees, as well as any other charges and expenses incurred by Neptune resulting from the cancellation.

(c) Neptune may, by notice to Client, cancel any further obligation on Neptune's part under the LOC upon the happening of any one or more of the following events or conditions: (i) failure by Client to perform or breach of the terms and conditions contained in the LOC, including, without limitation, the failure by Client to pay any part of any amounts due to Neptune promptly when due; or (ii) if Client shall make an assignment for the benefit of creditors, commence any proceeding under bankruptcy, reorganization or insolvency laws or be the subject of any such proceeding or generally fail to pay its debts as they become due.

5. Limitation of Liability.

(a) Neptune shall not be liable for its failure or delay in the performance of its obligations hereunder due to fire, flood, war, riot, accident, strikes, acts of God, interruption of or delay in transportation, changes in laws or regulations, or any other causes beyond Neptune's reasonable control.

(b) Notwithstanding anything herein or in the LOC to the contrary, (i) Client shall be liable (and Neptune shall not be liable) for any errors and omissions contained in any Client Materials or advertising materials provided by Client to Neptune or otherwise approved by Client prior to posting or distribution; and (ii) Neptune shall not be liable to the extent liability is not caused by Neptune.

(c) Anything to the contrary herein notwithstanding, in no event shall Neptune's liability under or arising out of the LOC exceed the amount previously paid to Neptune by Client in respect of the applicable Program under the LOC to which such liability relates or during which such liability occurs. Neptune shall not, under any circumstances, be responsible for any indirect, consequential, incidental, or special damages, including, without limitation, loss of profits, business interruption, loss of goodwill or punitive damages, regardless of cause. Neptune shall have no liability for errors or omissions by Neptune in cases where Client fails to provide Client Materials by the applicable Due Dates, even if

Neptune accepts Client Materials for placement.

6. Representations and Warranties. Client represents, warrants and covenants to Neptune that: (a) Client owns or has the appropriate license to use and permit Neptune to use any and all Client Materials provided to Neptune hereunder as contemplated by this LOC; (b) no part of Client Materials contains or will contain any defamatory or libelous matter, nor will Client Materials, in any way, infringe upon or violate any copyright, trademark, patent, right of privacy or any other rights (statutory, proprietary or otherwise); (c) Client, the Client Materials and the distribution of the Client Materials as contemplated by the LOC will not violate the provisions of any law, regulation, ordinance or ruling of any court, government body or agency; (d) the Client Suppression List provided to Neptune shall be true, correct and complete, with all updates thereto provided to Neptune in accordance with Section 1(c) hereof, with respect to each Program deployment date set forth in the applicable LOC and for the duration of the Program; (e) Client Materials do not and will not contain any coupon, tie-in or other promotion for any products other than Client's products unless agreed to in writing in advance by Neptune; (f) it has full power and authority to enter into and perform under each LOC; (g) each LOC (i) has been and will be duly authorized, executed and delivered by Client, and (ii) constitutes and will constitute a valid and binding obligation of Client; (h) performing under each LOC does not and will not breach, conflict with or constitute a default under any other agreement, arrangement or instrument applicable to any advertiser participating in such program, including Client; and (i) the person executing and delivering each LOC is duly authorized to do so.

7. Data Collection Policy. To the extent that Client desires to drop cookies on Consumer's computers or use pixels, web beacons or other data collecting technology (the "**Data Collecting Technology**") with respect to any Program hereunder to track impressions and related data with respect thereto (collectively, the "**Approved Purpose**"), Client shall obtain the prior written approval of Neptune and provide all information requested by Neptune regarding such Data Collecting Technology. If Neptune authorizes Client to use Data Collecting Technology, Client agrees to use such Data Collecting Technology and all data collected there from solely during the term of the Program and in the manner disclosed to Neptune and only for the Approved Purpose. In no event shall such Data Collecting Technology or the data collected therefrom be used by Client for the purpose of tracking or targeting Consumers when they leave SmartSource.com, the third-party websites comprising the SmartSource Network, or be combined with information collected from other sources, except as otherwise expressly authorized by Neptune. Client shall ensure that all such data will be deleted from its servers upon termination or expiration of the relationship between Neptune and Client.

8. Ad Verification Services. Client must obtain Neptune's prior written approval to use ad verification services (e.g., DoubleVerify, AdSafe) (the "**Ad Verification Services**") in connection with any Program and of the types of tracking/crawling technologies being used in connection with such Ad Verification Services. Neptune may approve or reject in its sole discretion the use of Ad Verification Services with respect to a Program generally or the use of a specific vendor. If Neptune approves the use of an Ad Verification Service, Client will provide reports from the Ad Verification Service to Neptune twice per week to enable the parties to discuss any issues raised by such reports on an immediate basis. Such reports should identify specific delivery problems, associated sites, and number of impressions. Neptune is under no obligation to adjust its billing or provide make-goods or credits as a result of reports. However, Neptune will consider in good faith any issues raised by such reports, including optimization issues and other errors.

9. Indemnification for Third Party Claims.

(a) Neptune shall indemnify, defend and hold Client and its affiliates and their respective directors, shareholders, officers, employees and other representatives harmless from and against any and all liabilities, losses, damages, costs and expenses (including without limitation reasonable legal fees), which Client or such indemnitees shall incur by reason of any claim, suit, proceeding, investigation or action by any governmental authority or other third party against Client or such indemnitees based upon, or arising out of, any breach or alleged breach by Neptune of any of its obligations under the LOC, except to the extent arising from the negligence or intentional misconduct of Client. In case of the assertion of any third-party claim which may give rise to indemnification by Neptune hereunder, Client shall give prompt notice thereof to Neptune. Neptune shall have the right to defend, at Neptune's expense, any such claims, suits or actions and to manage and control all such claims, suits or actions with legal counsel of its own selection, except that Neptune shall not settle any such claim, suit or action without the prior written consent of Client, such consent not to be unreasonably withheld.

(b) Client shall indemnify, defend and hold Neptune and its affiliates and their respective directors, shareholders, officers, employees and other representatives harmless from and against any and all liabilities, losses, damages, costs and expenses (including without limitation, reasonable legal fees) which Neptune or such indemnitees shall incur by reason of any claim, suit, proceeding, investigation or action by any governmental authority or other third party against or involving Neptune or such indemnitees based upon, or arising out of, any breach or alleged breach of the LOC by Client, any Client Materials, the manufacture, marketing, use, distribution or purchase of Client's products, the redemption of coupons, the Client Suppression List or the failure by Client to provide or update the Client Suppression List in accordance with the terms contained herein, or the negligence or intentional misconduct of Client. In case of the assertion of any third-party claim which may give rise to indemnification by Client hereunder, Neptune shall give prompt notice thereof to Client. Client shall have the right to defend, at Client's expense, any such claims, suits or actions and to manage and control all such claims, suits or actions with legal counsel of its own selection, except that Client shall not settle any such claim, suit or action without the prior written consent of Neptune, such consent not to be unreasonably withheld.

(c) Client shall bear exclusive responsibility for the entire cost of all coupons redeemed, including, without limitation, the coupon value, and all applicable handling fees, and for compliance with all applicable laws and regulations relating to couponing and advertising activities with respect to Client Materials, products, and promotions.

10. Warranties and Waiver. EXCEPT AS EXPRESSLY SET FORTH HEREIN, NEPTUNE HEREBY DISCLAIMS ALL OTHER REPRESENTATIONS, WARRANTIES AND CONDITIONS WHATSOEVER, EXPRESS, OR IMPLIED, UNDER STATUTE OR ARISING OTHERWISE IN LAW FROM A COURSE OF DEALING OR USAGE OF TRADE OR OTHERWISE, INCLUDING WITHOUT LIMITATION, ANY IMPLIED REPRESENTATION, WARRANTY OR CONDITION OF MERCHANTABILITY, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE. Client acknowledges and agrees that Neptune shall have no responsibility or liability as a result of a Consumer's inability to print Client's coupon/offer, including without limitation as a result of firewalls, inability to successfully download the print at home software, printer failure or error, failure of internet connection, etc. A waiver by either party hereto of any default or breach by the other of any provision hereof shall not be considered a waiver of any subsequent default or breach of the same or of any other provisions hereof. The failure of either party to object to or to take affirmative action with respect to any conduct of the other which is in violation of the LOC shall not be construed as a waiver thereof, or of any future breach or subsequent wrongful conduct.

11. Confidentiality. Each party shall keep the terms of the LOC confidential and shall not disclose any of such terms other than to such party's respective officers, directors, employees, affiliates, contractors or advisors with a need to know such terms in order for such party to perform its obligations hereunder and who represent personally that they agree to keep such terms confidential, except as required to be disclosed by law, regulation, proceeding, order or investigation of any court or governmental authority or agency (provided that, to the extent permissible, reasonable prior notice is provided to the other party prior to disclosure). If a third party (e.g., advertising agency or other promotional services company) is authorized by Client to place Client's programs, then Neptune and Client are authorized to provide to such agency or company only such information (rates, schedules, terms and conditions) as reasonably necessary to ensure successful placement of that program and compliance with the LOC, provided such third party agrees to keep such information confidential.

12. General.

(a) Each LOC and the documents or agreements related thereto shall be governed by, construed, and enforced in accordance with, the laws of the State of New York, without regard to principles in respect of conflict of law. The parties agree that the state and federal courts in the State of New York shall have exclusive jurisdiction with respect to any claim arising out of, related to, or concerning the LOC and the documents and/or transactions related thereto, unless waived by Neptune, in its sole and absolute discretion; provided, however, that with regard to an action commenced by Neptune, Client further consents to the jurisdiction of the courts of any jurisdiction in which Client has a presence, conducts business, or maintains assets. Client hereby waives and agrees not to assert any defense based on the alleged lack of jurisdiction of such courts or that such courts are an inconvenient forum.

(b) Neither the LOC nor any LOC may be assigned or transferred by Client without the prior written consent of Neptune, which consent shall not be unreasonably withheld. The LOC and each LOC shall be binding upon, and inure to the benefit of, the parties hereto and their respective successors and permitted assigns. No provision of any LOC shall be nullified or affected in any manner as a result of any reorganization or by any change to any other form of business organization of Client. In the event of any merger, consolidation or sale of all or substantially all of the assets of Client (each a "**Transaction**"), Client agrees that it will not conclude any Transaction unless it enters into an agreement with the other party to such Transaction (the "**Transacting Party**") that fully assigns each LOC to the Transacting Party. Client agrees that it will provide Neptune with at least thirty (30) days prior written notice of any such Transaction.

(c) The LOCs constitute the entire agreement of the parties with respect to the subject matter thereof and shall (i) supersede all prior agreements, arrangements, or understandings with respect thereto and (ii) may not be modified by the terms, conditions or provisions of any purchase order or other documents or instructions submitted by Client. No LOC may be changed or modified, or any provisions therein waived except in a writing signed by both parties.

(d) If any term or provision of the LOC shall, to any extent, be held to be invalid or unenforceable, the remaining terms and provisions of such LOC shall not be affected thereby and each term and provision of thereof shall be valid and enforced to the fullest extent permitted by law provided that any such invalidity or unenforceability does not negatively impact the nature of the relationship contemplated by the LOC. Subject to the foregoing, if a court of competent jurisdiction finds that any provision of an LOC is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed written, construed, and enforced as limited. The LOC shall be construed without regard to any presumption or other rule requiring construction against the party causing such documents to be drafted.

(e) No action of any kind arising out of or related to the performance of the LOC or otherwise may be brought by either party more than twelve (12) months after the same has accrued except an action for non-payment or indemnification which may be commenced within the period provided by statute.

(f) Any provision of the LOC which contemplates performance or observance subsequent to expiration of the term or termination of such LOC (including without limitation confidentiality, warranty, and indemnification provisions) shall survive the expiration of the term or any termination of such LOC and shall remain subject to these terms and conditions.

(g) Client acknowledges and agrees that monetary damages would not be an adequate remedy for the damage suffered by Neptune as a result of a breach of any of the provisions of the LOC by Client and, accordingly, Client agrees that in addition to any other remedy which is available to Neptune, Neptune shall be entitled, without bond and without the necessity of showing actual monetary damages, to equitable relief, including without limitation, relief by way of temporary or permanent injunction and to such other relief that any court of competent jurisdiction may deem just and proper to enforce the terms and provisions of such LOC.

(h) Except as specifically provided herein, the rights and remedies herein provided are cumulative and are not exclusive of any rights or remedies which the parties may otherwise have at law or in equity. Neptune shall have no duty to mitigate any damages.

(i) Headings of sections or paragraphs are for convenience only.

(j) The parties' relationship is that of independent contractor. Neither the LOC nor the transactions contemplated thereby are to be construed as

creating a partnership, joint venture, master-servant, principal-agent, employment, trust arrangement or other relationship for any purpose whatsoever. Neither party may be held for the acts either of omission or commission of the other party, and neither party is authorized to or has the power to obligate or bind the other party by contract, agreement, warranty, representation or otherwise in any manner whatsoever.

(k) Except as specifically provided herein, all notices required or permitted to be given pursuant hereto shall be given to the parties by hand delivery, reputable overnight courier, or certified mail, return receipt requested, postage prepaid, to the addresses of Neptune and the Client and/or Agency set forth on the LOC.

-END-