State of Israel – Israel Tax Authority

Income Tax

Tender No. 7/2026

For the Procurement of Software Licenses for a System for Calculating Tax on Income and Profits from Digital Assets Transactions

The Tender documents can be found on the Government Procurement Administration website at: www.mr.gov.il under the heading: Tender No. 7/2026 –

for the Procurement of Software Licenses for a System for Calculating Tax on Income and Profits from Digital Asset Transactions

Introduction

The Israel Tax Authority ("**the Procuring Entity**") hereby publishes Tender 7/2026 for the procurement of software licenses for a system for calculating tax on income and profits from digital assets transactions ("**the Tender**").

The Tax Authority intends to use a system for calculating tax applicable to income and profits from digital assets transactions. The system is required to identify and handle complex transactions, including smart contracts and various types of transactions, and to enable the generation of accurate tax reports in accordance with accepted taxation regulations. The system shall not interface in any way with the Tax Authority's information systems (a cloud-based solution – SaaS) and/or with the databases managed by the Tax Authority.

The services subject to this Tender shall include, among others, the following:

- Procurement of software licenses, including warranty and maintenance, for a system for calculating tax applicable to income and profits from digital assets transactions.
- A pool of hours for technical support.

The winner announced in the tender shall sign an agreement (attached as Chapter D) with the Procuring Entity for a period of 12 months (The "**Initial Engagement Period**"), with the Procuring Entity having the right to extend the engagement for additional periods of up to 12 months each, for a cumulative period of 48 additional months.

The scope of the Initial Engagement Period and/or any extended period is subject to budgetary approval. The Procuring Entity does not undertake any minimum scope, and the actual execution of the engagement shall be at its sole discretion.

The Tender documents are divided into chapters, as detailed below:

Chapter A – The Tender process.

Chapter B – The bid booklet to be submitted by the bidders participating in the Tender

Chapter C – The scope of engagement with the winning provider

Chapter D – The agreement with the winning Bidder.

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Chapter A – The Tender Process

1. The Tender Principles

1.1. This Tender is a public Tender conducted in accordance with the Mandatory Tenders Law, 5752 - 1992 (the "**Mandatory Tenders Law**") and regulations promulgated thereunder, including the Mandatory Tenders Regulations, 5753 - 1993 (the "**Mandatory Tenders Regulations**").

1.2. As part of the Tender process, bids submitted to the Tender shall be required to meet the threshold conditions for participation set forth in the Tender below. Bids that meet the threshold conditions in the Tender shall be evaluated and ranked according to the evaluation criteria specified in this Tender.

1.3. Upon completion of the Tender process, the Procuring Entity shall declare the highest-ranked bidder as the winner of the Tender and shall enter into an agreement with such bidder, all as detailed below.

1.4. The Tender shall be conducted in accordance with the applicable law, and the Tender provisions set forth in the Tender documents.

1.5. The Tender is published in Hebrew and English. In the event of any discrepancy between the Hebrew and English versions, the Hebrew version shall prevail.

1.6. A Provider conference shall be held as part of this Tender, however, participation is not mandatory.

1.7. Key terms and definitions used in this Tender are set forth in the following table:

Terms in Tender	Meaning
Digital Asset	An asset that is a digital representation of a value or rights, that can be transferred and stored digitally, and that utilizes distributed ledger technology, or similar technology, for recording or storing information.
Cryptocurrency	A type of digital asset intended for transfer, storage or investment based on cryptographic technologies and distributed ledger technology – for example, a blockchain networks such as Bitcoin or Ethereum.
NFT	A unique and non-fungible digital token that represents ownership of a digital asset such as an artwork, a video or an in-game item.
DeFi	Decentralized financial systems operating on blockchain technology that enable trading, lending, investing and other financial operations without the mediation of centralized financial institutions.

Terms in Tender	Meaning
On-chain	An action or transaction that is executed and recorded directly on a blockchain network and can be publicly verified.
Off-chain	An action or transaction that occurs outside the blockchain, for example within a centralized trading platform and is not recorded directly on the blockchain.
Digital Wallet	An address or technological interface used to manage digital assets and to receive, send and store cryptocurrencies.
Public Address of Digital Wallet	A unique identifier of a digital wallet on a blockchain network used for receiving and sending digital assets.
UTXO	A mechanism for tracking transaction change in currencies like Bitcoin. Any input that was not spent from a previous transaction constitutes a UTXO that can be spent in the future.
Cost Basis	The original value at which a digital asset was acquired, used for calculating profit or loss upon its sale for tax purposes.
FIFO	A tax calculation method whereby the first assets acquired are considered the first assets to be sold (First In First Out).
SaaS (Software as a Service)	An operating model for a system based on a cloud service accessible via a browser and without the need for local installation.
Tax Report	A summary document containing a calculation of profits or losses from digital assets for reporting to the Tax Authority.
Transaction	• For pricing purposes, a single transaction shall be defined as a single financial transaction recorded on a supported public blockchain network, having a unique identifier, which has undergone full processing by the system and includes all of the following: o Identification and tagging of the transaction source (sender address, network, date). o Identification of the transaction destination (destination address, network/service tagging). o Direct or indirect linkage to a taxpayer's wallet (through clustering or another tagging heuristics). o Conversion into flat value as of the transaction date for tax calculation purposes. o Utilizing transactions' activity tree for the purpose of calculating cost basis and profit (lot matching).

Terms in Tender	Meaning
	• Each transfer recorded on a supported blockchain shall be counted as one separate transaction, even if imported as part of a multi-line (batch) file, provided that it has undergone independent processing as described above. • An address that is active on more than one blockchain network shall be counted separately for each network, where distinct operations have been independently processed. • On centralized exchanges - each deposit, withdrawal, or accounting activity (such as buy/sell/conversion) shall be counted as a single transaction. A transaction to/from the blockchain will be counted only once - according to the transaction performed within the exchange account or outside of it. • Counting shall be based on transactions of monetary value, and the system shall be required to prevent double counting of the same transaction across different interfaces. • Failed or rejected transactions shall not be counted, unless they are explicitly indicated and processed in the reports

2. Conditions for Participation in the Tender

2.1. Threshold Conditions for Participation in the Tender

2.1.1. A bidder may participate in the Tender provided that, as of the deadline for submission of bids, it meets the threshold conditions for participation in the Tender as listed below.

2.1.2. Proof of compliance with the threshold conditions listed below shall be provided in accordance with the provisions of the Bid Booklet **(Chapter B)**.

2.2. Administrative Threshold Conditions:

2.2.1. <u>If the bidder is a corporation established in Israel:</u>

2.2.1.1. The Bidder is duly registered in Israel.

2.2.1.2. The Bidder complies with the requirements of the Public Bodies Transactions Law, 5736 – 1976 ("**Public Bodies Transactions Law**").

2.2.2. <u>If the Bidder is a corporation established in a country other than Israel (hereinafter: "Foreign Country"):</u>

2.2.2.1. The Bidder is duly registered in a foreign country that maintains diplomatic relations with the State of Israel.

2.2.2.2. To the extent that the Bidder is registered in Israel or has an active representative office registered in Israel, the entity registered in Israel shall comply with the provisions of the Public Bodies Transactions Law.

2.2.3. All products and services offered by the Bidder comply with the licensing requirements and standards required by law for their provision, if any.

2.3. Professional Threshold Conditions:

2.3.1. The Bidder complies with the conditions detailed below:

2.3.1.1. **<u>Professional Experience</u>**

2.3.1.1.1. The proposed system was installed by the Bidder at least at two customers, in Israel or abroad, between the years 2022-2025. The systems installed for such customers are <u>in actual use by those customers at the time of submission of the bid to the Tender.</u>

2.3.1.1.2. Customers who meet the above condition fall within one of the following categories: tax authorities, financial regulatory bodies, banks, credit companies, investment companies or representing firms (CPAs, attorneys or tax consultants) that use the proposed system for at least 500,000 transactions per year.

2.3.1.1.3. These conditions are cumulative and must be met by the Bidder itself.

2.3.1.1.4. For the purpose of demonstrating compliance with these conditions, the Bidder shall provide the relevant experience details in Table 3 in Section 9.2.2.1.

2.3.1.2. **Financial Turnover**

2.3.1.2.1. In each of the years 2022, 2023 and 2024, the Bidder had a total annual turnover of not less than 1,500,000 NIS (or an equivalent amount in another currency), excluding value added tax or any equivalent tax, as applicable.

2.3.1.2.2. This condition is required to be met by the Bidder itself.

2.3.1.2.3. For the purpose of demonstrating compliance with this condition, **Appendix 4**, a CPA certification regarding data from the financial statements, shall be submitted. A Bidder that is a corporation established in a foreign country may submit supporting documentation in English from a CPA in its country of incorporation.

2.3.1.3. **Technical Support Infrastructure**

2.3.1.3.1. The Bidder has a technical support infrastructure that provides support **in Hebrew** during the Procuring Entity's operating hours (8:00 to 18:00 Israel time, Sunday-Thursday).

2.3.1.3.2. This condition may be met by the Bidder itself and/or by a subcontractor engaged by the Bidder, for the purpose of submitting its bid for this Tender.

2.3.1.3.3. For the purpose of demonstrating compliance with this condition, the Bidder shall confirm in Section 9.2.2.3 through an authorized signatory on its behalf that it (or its subcontractor) meets this threshold requirement.

2.3.1.4. **System Threshold Requirements**

For the following threshold conditions, the Bidder must attach a certificate signed by an authorized signatory on its behalf that it meets each of the threshold requirements. The confirmation shall be provided in Table 4 in Section 9.2.3:

2.3.1.4.1. The system supports a full SaaS cloud model, without installation or maintenance by the Procuring Entity, and shall be available for remote use via a browser only.

2.3.1.4.2. The system supports the following blockchain networks: Bitcoin, Ethereum, Tron, Solana, Litecoin, Bitcoin Cash, Polygon, and BSC.

2.3.1.4.3. The system allows for the future addition of additional networks in accordance with market developments.

2.3.1.4.4. The system supports the receipt of CSV files from the following centralized exchanges: Binance, Kraken, Coinbase, Poloniex, Bitstamp, Bitfinex, Bit2C, Crypto.com, Bybit, Kucoin, and OKX, as well as from companies providing financial services in digital assets.

2.3.1.4.5. The system has an automatic capability to identify, analyze and separate complex transactions including: On-chain and Off-chain transactions, NFT transactions, transactions involving the use of DeFi protocols, Multi-leg transactions and UTXO-based transactions, complex smart contracts, and interactions across multi-layer protocols.

2.3.1.4.6. The system has full and proven support for the FIFO calculation method with full management and tracking capabilities over time and across different platforms (Cross-Platform Lot Matching).

2.3.1.4.7. The presentation format for tax calculations in the system shall include at a minimum separation of activities by tax year, and display the proceeds, nominal cost, the inflationary component and the real profit/loss.

2.3.1.4.8. The system complies with information security and privacy protection requirements, in accordance with the Privacy Protection Law, 5741 - 1981 (as amended following Amendment No. 13), the Privacy Protection Regulations (Information Security) to the extent that these legal provisions

apply to it, 5777 - 2017 or alternatively complies with the requirements of the GDPR of the European Union.

Where the Bidder is a corporation established in a foreign country and the system does not meet one of the above alternatives, the Bidder may contact the Procuring Entity as part of the clarification questions procedure as detailed in the Tender documents and present which regulatory requirements the system complies with.

The Procuring Entity, at its sole discretion, shall examine whether such requirements ensure a similar level of protection to the aforementioned alternatives such that compliance therewith shall be deemed compliance with this threshold condition.

2.3.1.4.9. The system will have no limit on the number of wallets, addresses, transactions or exchanges that can be managed for a single taxpayer and shall support the handling of dozens of users and taxpayers simultaneously.

3. Scoring of Bids

3.1. Criteria for Scoring Bids in the Tender

3.1.1. The score of each bid in the Tender shall be determined in accordance with the following criteria:
Quality – 60%;
Price – 40%.

3.2. Quality Criteria

3.2.1. The quality of the bids shall be evaluated in accordance with the following weightings:

No.	Score	Subject	Criterion	Method of Scoring
1	32 points	Interview with the Bidder's representatives (which shall include at least the customer manager on behalf of the Bidder) and a demonstration of the system.	The Procuring Entity shall conduct an interview with the Bidder's representatives and evaluate the responses provided by them. In addition, during the interview, a demonstration of the system shall be conducted in order to examine the system's ability to meet the Tender requirements.	The maximum score for the interview shall be 12 points, based on the answers to the questions set forth in Section 10.1.1. The maximum score for the demonstration shall be 20 points based on the criteria set forth in Section 10.1.2.
2	16 points	Professional experience with additional customers beyond the threshold conditions	Additional customers for whom the Bidder has installed the proposed system, who meet the requirements set forth in Section 2.3.1.1.	For each additional customer, beyond the first two defined as threshold conditions and meeting the requirements set forth in Section 2.3.1.1, the Bidder shall receive 4 points up to a maximum

				score of 16 points. The Bidder shall specify the list of customers in Table 3 in Section 9.2.2.1.
3	16 points	Customer feedback	The Procuring Entity shall contact two different customers as set forth in Section 3.2.2. The questions to be addressed to the customers are set forth in Table 2.	The score for each customer shall consist of the total score awarded for each question in Table 2. The maximum score for each question in the table shall be 2 points up to a total score of 8 points for each customer.
4	36 points	System support for additional capabilities	Quality requirements relating to additional capabilities of the proposed system	The maximum score for the additional requirements shall be 36 points, in accordance with the criteria set forth in Section 10.4 and the Bidder's response in Table 5.

3.2.2. Obtaining customer feedback

3.2.2.1. The Procuring Entity shall contact customers to whom the Bidder provided service similar to those requested in this Tender during the years 2022-2025.

3.2.2.2. The Procuring Entity shall contact two different customers from the list of customers specified by the Bidder in Table 3 in Section 9.2.2.1.

3.2.2.3. The selection of customers to be contacted shall be at the sole discretion of the Procuring Entity.

3.2.2.4. Table 2 below sets forth the questions to be addressed to the Bidder's customers and on the basis of which the Procuring Entity's opinion shall be formed.

Table 2 – Questions to be addressed to the Bidder's customers

Question	Percentage of the total score for each customer
Degree of satisfaction with the Bidder's customer relationship management and commitment (including resolution of crises and disputes).	25%
Degree of satisfaction with the level of support and service following implementation.	25%
Degree of satisfaction with the Bidder's ability to adapt its services to customer's specific needs.	25%
Degree of satisfaction with the stability, performance and reliability of the system over time.	25%

3.2.3. In order to proceed from the quality evaluation stage to the price proposal evaluation stage, a minimum quality score of 75% shall be required. A bidder whose bid receives a score lower than the minimum score determined shall be disqualified at this stage and shall not proceed to the next stage.

3.2.4. If none of the submitted bids pass the minimum quality score, the Tender Committee may, at its discretion, reduce the minimum quality score to 70 points.

3.2.5. If only two bids pass the minimum quality score and there is a third bid that does not pass the minimum quality score, the third bid shall proceed to the price proposal evaluation stage, provided that its quality score is higher than 70 points and is within 10 points of the quality score of the second bid.

3.2.6. If only one bid passes the minimum quality score, the second and third bids that received the highest quality scores shall proceed to the price proposal evaluation, provided that their quality score is higher than 70 points and are within 15 points of the quality score of the first bid.

3.3. Price Criteria

3.3.1. A bidder in the Tender is required to submit a price proposal in accordance with the provisions set forth in the "Price Proposal Form" (see Appendix 1 in Chapter B of the Tender).

3.3.2. The Tender is a two-stage Tender, in which the Bidder's compliance with the threshold conditions shall first be examined and a quality score shall be assigned in accordance with the above criteria. Bidders must submit their price proposals separately from their general bid. The Procuring Entity will be entitled to reject outright any bid in which the Bidder's price proposal was included with the general bid.

3.3.3. For each pricing unit appearing in the Price Proposal Form, a score shall be calculated in accordance with the formulas set forth below.

3.4. Method of Calculating the Score

3.4.1. **Method of calculating the quality score**: For each bidder, a quality score shall be calculated as the sum of the scores received by the bidder in each quality criterion, weighted according to the weight of that criterion.

Definitions:

$$TQj=\sum(qij*wi)$$

- Total quality score of bid j – TQ_j
- Score of quality item i of bid j– qij
- Weight of quality item i - wi

3.4.2. **Method of calculating the price score**: For each bidder, a price score will be calculated as follows:

3.4.2.1. **A relative score calculation for each item** will be performed according to the following breakdown: The lowest value received for each item shall receive the maximum score, and the other bids for the same item shall receive a relative score in descending order, in accordance with the following formula:

$$Xi = (\frac{A}{B} * 100)$$

Definitions:

Xi – Score for item i
A – Lowest value for item i

B – Evaluated value for item i

3.4.2.2. **Total Price Score** – The total price score of a bid shall be the sum of the relatives bid scores for each item listed in Table 6, in accordance with the relative weight of each item.

$$TPj = \sum (Xij * wi)$$

Definitions:

Total price score of bid j – **TP**$_j$
Relative score of item i of bid j – Xij
Weight of item i – wi

3.4.3. The weighted score of the bid shall be calculated in accordance with the following formula:

$$Gj = 60\% \times TQj + 40\% \times TPj$$

Definitions:

Weighted score of bid j – Gj
Quality score of bid j as specified above – TQj
Price score of the bid j as specified above – TPj

4. Selection of a Winner

4.1. Stages of Bid Evaluation

4.1.1. The Procuring Entity shall examine the Bidder's compliance with all threshold conditions.

4.1.2. A bidder who meets all threshold conditions and completes the entire Tender booklet as required shall be invited to an interview and a demonstration for the purpose of examining its compliance with the functional requirements.

4.1.3. Each bidder shall be assigned a date and time for the interview and demonstration with at least one week notice. The demonstration shall be in-person or virtual, at the sole discretion of the Procuring Entity. The functional quality criteria shall be evaluated during the demonstration.

4.1.4. After the interview and demonstration, the Procuring Entity shall determine the final quality score.

4.1.5. After determining the quality score, the Procuring Entity shall open the price proposals, determine the price score, combine the quality score with the price score and announce the winner of the Tender.

4.2. Ranking of Bids

4.2.1. The bids shall be ranked according to the score obtained after applying the weighing of the criteria set forth in the Tender, with the bid with the highest score ranked first, followed by the bid with the second-best score, and so on.

4.2.2. If, after weighing the bids as detailed above, the bids with the highest weighted score received the same score, the Procuring Entity shall proceed in the following order until a winner is selected:

4.2.2.1. It shall act in accordance with the provisions of Sections 2B and 2D of the Mandatory Tender Law, 5752-1992, regarding "a business controlled by a woman" and regarding "encouraging reserve personnel in micro, small or medium-sized businesses" as defined therein, provided that the Bidder meets the requirements of the law.

4.2.2.2. If there is still no decision, the bid with the highest quality score will be ranked first.

4.2.2.3. If there is still no decision, the Procuring Entity shall conduct an additional competitive procedure between those bids, in which each of the bidders may submit a price proposal that is more favorable than its original proposal or, alternatively, conduct a lottery between those bids in order to determine their ranking, in accordance with the Procuring Entity's discretion.

4.3. Selection of the Winner

4.3.1. Upon completion of the bid ranking as detailed above, the Procuring Entity shall announce the bidder whose bid is ranked first, as the winner of the Tender, subject to the performance of the actions detailed below ("**Winner**") and will also notify the other bidders of the aforementioned announcement.

4.4. Eligible Bidders for Selection as Winner

The Procuring Entity may designate eligible bidders in the Tender (each, an "**Eligible Bidder**"), in accordance with the ranking of the bids. If the award of a Winner in the Tender is cancelled, or the engagement with the Winner is terminated, for any reason whatsoever, during the period ending one year from the date of its selection as the Winner, the Procuring Entity may declare the next-ranked Eligible Bidder as the Winner, subject to its compliance with the requirements set forth below with respect to the Winner of the Tender. Following the expiry of one year from the date of selection of the Winner, the Procuring Entity may, with the consent of the Eligible Bidder, declare it as the Winner.

4.5. Conditions for Signing the Engagement Agreement with the Winner

4.5.1. It is clarified that the requirements detailed in this section apply to the winner according to its type and place of incorporation.

4.5.2. As a condition for the Procuring Entity to sign the engagement agreement, the Winner must perform the following actions, within a time frame to be determined by the Procuring Entity:

4.5.2.1. If the Winner is a company, other than a government company, it must submit an updated certificate that the company is not registered as a law-violating company and is not subject to a warning prior to such registration as a law-violating company. The "Guidestar" website can be used.

This requirement will not apply to a winner who is a corporation registered in a foreign country.

4.5.2.2. If the Winner is an association, endowment, Ottoman association or public benefit company –

4.5.2.2.1. Submission of a proper management certificate from the Registrar of Associations or the Registrar of Endowments, as applicable, attesting that the entity meets the requirements of the Associations Law, 5740 – 1980, the Companies Law, 5759 – 1999 or the Trust Law, 5739 – 1979 or the Ottoman Law on Associations (1909), as applicable, and the guidelines of the Registrar of Associations/ Registrar of Endowments, as applicable, for the manner of its proper management for the purpose of receiving the certificate, with the following exceptions, in which it shall be sufficient to provide a "certificate of submission of documents" from the relevant Registrar:

4.5.2.2.1.1. Engagement with an association, public benefit company, or endowment, for which less than two years have elapsed since their registration.

4.5.2.2.1.2. Engagement with an Ottoman association.

This requirement will not apply to a winner who is a corporation registered in a foreign country.

4.5.2.3. A winner who has declared in its bid that it is not liable for VAT in connection with the performance of the agreement and that he has contacted the Tax Authority for confirmation of this, shall submit confirmation from the Tax Authority that he has contacted them for such confirmation. This requirement shall not apply to a winner who is a corporation registered in a foreign country.

4.5.2.4. Submit the engagement agreement set forth in Chapter D, including its appendices (e.g., the confidentiality appendix and absence of conflict of interest, etc.) signed by the Winner.

4.5.2.5. The Winner must register as a Provider (if not registered) in the government Supplier portal for the purpose of submitting reports and invoices. For this purpose, the Winner will be required to bear all costs, **if any, and approve the terms of use of the portal (see Government Procurement Directive 7.12.5 – "Provider Portal").**

A winner who is a corporation registered in a foreign country will act in accordance with the instructions of the Procuring Entity regarding the manner of reporting and accounting.

4.5.3. If the Winner fails to perform the actions listed above within the timeframe defined by the Procuring Entity, the Procuring Entity may, at its sole discretion, grant it an extension to complete the actions, disqualify the bid and cancel the Tender, or declare the next ranked Bidder as the Winner of the Tender. The Procuring Entity may also forfeit the Winner's bid security.

4.6. Commencement of Services

4.6.1. After the Winner has fulfilled all the conditions set forth above, the Procuring Entity shall affix the signatures of its authorized signatories to the Engagement Agreement ("**the Signing Date of the Engagement Agreement**").

4.6.2. The Winner shall be ready to commence work, within the time frame to be determined by the Procuring Entity.

5. Tender Schedule and Key Dates

5.1. Tender Dates

5.1.1. The Tender procedure will be carried out in accordance with the schedule set forth below:

Subject	Date
Bidders' Conference (participation is not mandatory)	18/11/2026 at **10:00**
Deadline for submitting clarification questions	22/11/2026 at **10:00**
Deadline for submitting responses to clarification questions	03/12/2026 at **17:00**
Opening of the bid submission mailbox	03/12/2026 at **10:00**
Deadline for submitting bids	15/12/2026 at **14:00**
Interview and system demonstration	The date and time will be provided to the relevant bidders close to the specified date.

5.1.2. The times detailed in the table are binding on all those interested in participating in the Tender. Changes to the schedules will be made by the Procuring Entity only, and in accordance with its sole discretion.

5.1.3. Any changes to the Tender dates or updates regarding them will be published on the website of the Government Procurement Administration at: www.mr.gov.il under the heading: Tender No. 7/2026 – for the procurement of software licenses for a system for calculating tax on income and profits from transactions in digital assets ("**Tender Page**").

5.2. Bidders' Conference

5.2.1. Participation in the conference and registration of the Bidder on the list of participants is optional. It is the Bidder's responsibility to ensure its registration on the list of participants in the conference by receiving confirmation of participation from the Procuring Entity.

5.2.2. Pre-registration for the conference is required by sending the name of the representative who will participate on behalf of the Bidder to the email address GILGE@taxes.gov.il Each representative participating in the conference may represent only one bidder.

5.2.3. The Bidders' Conference will be held online. A link to the conference will be sent to those who have registered in advance, as detailed above. The online Bidders' Conference will be conducted in accordance with the terms determined by the Procuring Entity.

5.2.4. Answers given at the Bidders' Conference will be binding for the Procuring Entity only if they are given in writing and transmitted to all bidders in accordance with the details below.

5.3. Clarification Questions Regarding the Tender

5.3.1. In any case of ambiguity or comments regarding the Tender, its deadlines or conditions, the Bidder may contact the Procuring Entity with clarification questions, until the deadline for submitting clarification questions specified above.

5.3.2. Clarification questions will be submitted via the designated email box for questions YaakovBenS@taxes.gov.il . Questions submitted after the deadline specified above, or submitted other than via the designated email box for questions, will not require a response from the Procuring Entity.

5.3.3. The determining date for submitting clarification questions is the date of their actual receipt in the designated box.

5.3.4. The Procuring Entity may allow additional rounds of clarification questions, in a notice published on the Tender page, in accordance with its sole discretion.

5.3.5. A bidder who does not contact the Procuring Entity with clarification questions regarding the Tender, in accordance with the Tender terms, will be prevented from raising any claim, demand or legal action against the Tender in the future.

5.4. The Procuring Entity's Response to Clarification Questions

5.4.1. Answers and clarifications will be provided in writing only, their wording shall be binding wording, and they will be an integral part of the Tender documents.

5.4.2. The Procuring Entity's answers and clarifications will be published on the Tender page. It is the responsibility of the Bidder to keep up to date with the Procuring Entity's responses and with ongoing updates that will be published regarding this Tender.

5.4.3. The Procuring Entity may make any changes to the Tender documents, as well as provide interpretation or clarification of the provisions of the Tender documents.

5.4.4. The Procuring Entity is not bound by the wording of a submitted question, and the Procuring Entity may, when formulating a response to the clarification questions, shorten the wording of the question or rephrase it.

5.4.5. The Procuring Entity's responses will be published without the names of the applicants.

5.5. Submission of Tender Bids

5.5.1. Submission of Tender bids will be made via the designated e-mail address for **submitting bids** – TaxforDigitalCurrencies@itc.mof.gov.il . Bids submitted in any other way will not be accepted.

5.5.2. The decisive date for submitting the bid is the date of its actual receipt in the designated box, and not the date of its sending.

5.5.3. A bid received after the deadline for submitting bids will be rejected.

5.5.4. The bid must be submitted in two files – a file called the "Bid Booklet" and a file called the "Price Proposal". The "Bid Booklet" file shall include the response to the administrative and professional threshold conditions, the criteria for determining quality, the required appendices, etc. The "Price Proposal" file must include the price proposal (Appendix 1 to this chapter) which shall be submitted signed and in a PDF format. The price proposal file will be submitted separately from the Bid Booklet file. It shall be emphasized that the details of the price proposal or a copy thereof will not appear in the Bid Booklet in any way.

5.5.5. Management of the designated e-mail box and security of bids

5.5.5.1. The box will be accessible only to those authorized to open it as defined in the Tender Obligation Regulations (Regulation 19).

5.5.5.2. After the deadline for submitting bids, the box will be opened and an opening protocol will be made in accordance with Regulation 19(d) of the Tender Obligation Regulations.

5.5.5.3. The Procuring Entity will verify that the e-mail box supports the receipt of the required files.

5.5.5.4. The responsibility to verify that the bid has been submitted in full, that all files have been attached and that the files can be opened – applies only to the Bidder.

The Procuring Entity is not responsible for damaged, missing, encrypted files that are not in accordance with the Tender instructions, or those that cannot be opened.

5.5.5.5. Relevant technical limitations will be detailed on the Tender page, including a maximum file size limit and guidelines regarding permitted formats. A bid submitted in violation of the technical limitations in a manner that prevents its opening may be disqualified.

5.5.5.6. The determining date for submission via the electronic mailbox will be the date the files are actually received in the designated mailbox, and not the date they were sent.

5.5.5.7. No document or part of a bid may be sent to the designated electronic mailbox that is not expressly designated for this purpose according to the provisions of this Tender, and any document sent in violation of the aforementioned will not be taken into account.

5.6. Amendments to the Tender Documents

5.6.1. As detailed above, amendments to the Tender documents may be made up to the deadline for submitting bids and even after the date from which bids can begin to be submitted for the Tender.

5.6.2. If an amendment is made to the Tender documents after a bidder has submitted its bid, with the exception of a change in the dates only, the submitted bid shall be deemed invalid.

5.6.3. A bidder who wishes to participate in the Tender after the publication of the amendment will be required to submit a new and complete bid in accordance with the updated Tender documents.

5.6.4. Only the last bid received in the designated box by the deadline for submitting bids will be considered the Bidder's binding bid.

5.6.5. The decisive date for submission will be the deadline for submitting bids as determined after the publication of the update, if a new date is determined.

5.7. Interview and Demonstration

5.7.1. A notice regarding the date of the interview and demonstration will be sent to each bidder who meets the requirements specified in the Tender. The Procuring Entity may, at its discretion, change the date of the interview and demonstration, provided that it notifies the Bidder of the alternative date in advance.

5.7.2. The Procuring Entity may reject the bid of a bidder who does not arrive for the interview and demonstration on the date scheduled for it, or alternatively allow it an interview and demonstration on an alternative date, in accordance with its sole discretion and the circumstances of the Tender.

Notwithstanding the above, the Procuring Entity may, at its discretion, allow an interview and demonstration to be held online, in particular with respect to a bidder who is a corporation registered in a foreign country or whose representatives are not present in Israel. For the avoidance of doubt, even in an online interview, the Bidder will be required to meet all the conditions specified in this section.

5.7.3. The Bidder must attend the interview and demonstration together with the officials included in the threshold conditions or quality criteria specified in the Tender, unless the Procuring Entity has announced otherwise in the invitation to the interview.

5.7.4. As part of the interview and demonstration, the Procuring Entity will be entitled to require the Bidder or its representatives at the interview and demonstration to present any information or documents or certificates or licenses, or similar materials, which, in the opinion of the Procuring Entity, are necessary for the purpose of proving compliance with the Tender requirements.

5.7.5. As part of the interview and demonstration, the Procuring Entity will be entitled to examine the understanding and expertise of the Bidder or its representatives in the field of services subject to the procedure, as well as to examine the Bidder's ability to meet all of its obligations under the engagement agreement.

5.7.6. The Procuring Entity will be entitled to invite professional consultants or additional observers on its behalf to participate in the interviews and demonstrations.

6. Tender Terms

6.1. Examination of the Bids

6.1.1. The Procuring Entity shall verify that the Bidder has submitted its bid in accordance with the Tender guidelines and has attached all documents as required in the Bid Booklet (Chapter B), and shall score the bids in accordance with the criteria specified in the Tender.

6.1.2. In the event that the Bidder, as an independent legal entity, does not meet the threshold conditions specified above, or other conditions set forth in the Tender, and an organizational change has occurred at the Bidder's (for example, acquisition of an activity, incorporation as a company, reorganization or merger of companies), whereby the activity relevant for meeting the Tender conditions has been integrated into the Bidder. In such a case, the Bidder may submit a reasoned written request to the Procuring Entity, to integrate into its own data the data of the entity in which such activity was carried out prior the organizational change. A decision in this regard shall be subject to the discretion of the Procuring Entity.

6.1.3. For the purpose of examining and scoring the bids, the Procuring Entity may use a professional team, which may also include external consultants.

6.1.4. The Procuring Entity may ask a bidder to clarify a specific detail from its bid, to complete a missing detail in it, or to submit an additional or alternative document that proves its compliance with the Tender conditions, and in particular the threshold conditions of the Tender, within a specified period of time. Failure to respond to the request as stated, or a response outside the specified period of time, may result in the rejection of the bid, at the Procuring Entity's discretion.

6.1.5. If it has been decided to allow the Bidder to complete its bid, the Procuring Entity may reject a bid that still does not meet the Tender requirements or, at its discretion, request an additional completion of the bid.

6.1.6. If, during the examination of the bids, it is found that the bid includes a condition or reservation regarding the Tender terms, this condition or reservation will not be recognized by the Procuring Entity and may even lead to the disqualification of the bid in accordance with the Procuring Entity's sole discretion.

6.1.7. For the purpose of examining and scoring the bids, the Procuring Entity shall use the information provided in the Bidder's submission and may also rely on other reliable sources of information, including the professional knowledge available to it, past experience of the Procuring Entity or other government entities with the Bidder, if such experience exists, public

information regarding the Bidder, opinions of professional consultants, and the like.

It should be emphasized that, for the purpose of scoring the bids, the Procuring Entity shall be entitled to take into account its own experience with the Bidder or that of another governmental entity, instead of or in addition to customers specified in the bid, if any, or under any other relevant criteria.

6.1.8. The Tender bids will be examined as follows – first, the bids will be examined without the price proposal, only after this stage is completed the Procuring Entity shall open the price proposals.

6.2. Estimate

6.2.1. The Procuring Entity has prepared an estimate for the Tender, and has determined the permissible deviation from the estimate. Bids that exceed or fall below the estimate by more than 40 percent shall be considered as deviating from the estimate.

6.2.2. Implications of the Estimate:

6.2.2.1. The Procuring Entity may reject bids that exceed the determined estimate.

6.2.2.2. If all bids in the Tender exceed the estimate, the Procuring Entity may determine that all bidders in the Tender will submit a revised and improved price proposal, or alternatively cancel the Tender.

6.2.2.3. If only one bid remains at the end of the bid evaluation stage, and this bid exceeds the estimate, the Procuring Entity may negotiate with that Bidder regarding the contents of its proposal, without derogating from any other authority it has under the Tender and/or the provisions of the law.

6.3. Single Bid

6.3.1. If only a single bid is submitted in the Tender or if, after reviewing the bids, only one bid remains, the Procuring Entity, in accordance with its sole discretion, shall be entitled to:

6.3.1.1. Declare the remaining Bidder as the Winner;

6.3.1.2. Cancel the Tender and proceed to a new Tender.

6.4. Disqualification of Bids

6.4.1. The Procuring Entity shall be entitled to disqualify a bid submitted in the Tender, in accordance with its discretion, and in appropriate cases after giving the Bidder the right to be heard (in writing or orally, in accordance

with the Procuring Entity's sole discretion), inter alia, if one of the following conditions is met:

6.4.1.1. **Unprofitable Bid** – if the bid is uneconomic for the Bidder to the extent that it casts doubt on its ability to meet its obligations if it were to win the Tender.

6.4.1.2. **Manipulative Bid or a Bid submitted in Bad Faith** – if a bid includes abnormal prices or discounts, cross-subsidization, dumping, and any other case in which the bid is tainted with bad faith, including in the event of an action or behavior by the Bidder, as part of the Tender, that was not in good faith.

6.4.1.3. **Conduct in Tenders and Previous Engagement** – the Bidder, in a Tender or previous engagement of the Procuring Entity, or of another government ministry or, acted in bad faith, deceitfully, manipulatively or dishonestly, provided misleading or materially inaccurate information, or acted with extreme lack of professionalism, in a manner that, in the opinion of the Procuring Entity, justifies its disqualification.

6.4.1.4. **Financial Condition of the Bidder** – if due to the Bidder's current or expected financial condition, including bankruptcy or liquidation proceedings or material claims against it, there is a concern regarding its ability to perform if it wins the Tender.

6.4.1.5. **Conflict of Interest** – if there is a direct or indirect conflict of interest, or a concern about a conflict of interest, between the affairs of the Bidder, the bid it submitted, or the stakeholders therein, and participation in and winning the Tender or the performance of the services by the Bidder, in a manner that, in the opinion of the Procuring Entity, in accordance with its sole discretion, cannot be resolved.

6.4.1.6. **Coordination of Bids** – if there is a reasonable suspicion of coordination between the Bidder and other bidders in the Tender, or between the Bidder and a potential bidder.

6.5. Appointment of a Bidder Representative

6.5.1. For the purpose of the Tender, the Bidder shall appoint a representative on its behalf (as specified in Chapter B) who shall serve as the exclusive point of contact for all inquiries regarding the Tender.

6.5.2. Any response or communication sent from the Bidder's representative to the Procuring Entity, or from the Procuring Entity to the Bidder's representative, shall be binding on the Bidder.

6.6. Validity of Bids

6.6.1. The bid shall remain valid for 90 days after the deadline for submitting bids. The Procuring Entity may extend the validity of the bid for an additional period of up to 90 days, for the purpose of selecting a winner in the Tender.

6.6.2. A bidder may not withdraw its bid during the period in which its bid is valid.

6.7. Cancellation or Modification of the Tender

6.7.1. The Procuring Entity may, on its own initiative and at its sole discretion, cancel the Tender, modify it and update it, including updates to the dates specified therein and the publication of clarifications on the contents thereof.

6.7.2. A notice of the implementation of such modifications will be published on the Tender page. The Bidder is responsible for independently keeping itself updated with the notices and updates that will be published as aforesaid regarding this Tender.

6.7.3. The engagement with the Winner of the Tender is conditional on the existence of an available budget. If, for budgetary reasons, it is not possible to engage with the Winner of the Tender, the Procuring Entity may cancel the Tender.

6.7.4. The Procuring Entity shall not be obliged to compensate the bidders in the event of cancellation of the Tender.

6.8. Consultants involved in Drafting the Tender

6.8.1. For the purpose of drafting the Tender, the Procuring Entity used the following consultants:

6.8.1.1. Mr. Guy Schleffer and Mr. Roni Levy – Strauss Strategy

6.8.2. These consultants and the company that employs them are prohibited from participating in the Tender, and from providing advisory services to bidders in the Tender.

6.8.3. Bidders who use these consultants to submit bids in the Tender, whether paid or unpaid, will have their bids disqualified, subject to a hearing.

6.9. Expenses

6.9.1. Bidders who choose to submit a bid in the Tender shall bear all costs required for their participation in the Tender, and will not be entitled to any reimbursement from the Procuring Entity for these costs.

6.9.2.

6.9.3. Bidders will not be entitled to reimbursement of expenses or any compensation in connection with the Tender, including in the event of its termination, delay, change in its terms or cancellation.

6.10. Jurisdiction

6.10.1. Jurisdiction in all matters relating to the Tender, or in any claim arising from the Tender and its administration, shall lie exclusively in the courts in the location of the Procuring Entity's Tender Committee.

6.11. Confidentiality of the Bid and the Right to Review

6.11.1. Subject to the obligations of the Procuring Entity by law, the Procuring Entity undertakes not to disclose the content of the bid to a third party other than its employees or consultants engaged by it for the purpose of the Tender, who shall also be subject to confidentiality obligations and to a prohibition on use of the bids except for the purposes of the Tender.

6.11.2. However, in accordance with Regulation 21(e) of the Mandatory Tenders Law, bidders in the Tender may request to review the winning bid, as well as the minutes of the Tender Committee and additional documents related to the Tender (or parts thereof), except for the exceptions listed in the Regulation, including documents that are a trade or professional secret, or that may harm the security of the state, its foreign relations, its economy and public safety. Nevertheless, in accordance with the Criminal Information Law and the Rehabilitation of Offenders Law, 5779 - 2019, bidders in the Tender will not be able to review criminal information that was brought before the Tender Committee, or discussed by the Committee, even in relation to the winning bid in the Tender.

6.11.3. If a bidder wishes to prevent the reviewal of certain sections of its bid on the ground of a trade secret, professional secret, or any other reason mentioned in the Mandatory Tenders Regulations, it must explicitly indicate this in the Bid Booklet (Chapter B), in the designated section. It is clarified that such a request shall not in itself prevent reviewal of the relevant sections, and the decision on the matter shall be made by the Tender Committee of the Procuring Entity. It is clarified that the price proposal does not constitute a trade or professional secret.

6.11.4. A bidder who claims that a certain part of its bid is a trade or professional secret shall not be entitled to review this part of the winning bid in the Tender.

6.11.5. Subject to the above, by participating in the Tender, the Bidder agrees that in the event it wins the Tender, it bid shall be made available for inspection by the other bidders in the Tender in accordance with the provisions of the law.

6.11.6. In the event that the Tender Committee of the Procuring Entity rejects the winning bidder's claim that parts of his bid are a commercial or professional secret, the Procuring Entity will notify it of this prior to the exercise of the Right to Review.

6.12. Exhaustion of Proceedings before the Committee

6.12.1. If, after exercising the Right to Review, a bidder in the Tender believes that an error was made in the decision of the Tender Committee, it must contact the Committee in writing and set forth its arguments in a reasoned manner, no later than 10 business days from the date of exercising the Right to Review.

6.12.2. During the review of a bidder's arguments in the Tender, if any, the Procuring Entity shall not delay the implementation of the engagement agreement with the Winner, except in exceptional cases, in accordance with its sole discretion.

6.12.3. If, after investigating a bidder's claims, the Tender Committee believes that an error was made in the decision made, the implementation of the engagement agreement with the Winner will not prevent it from making any decision required to correct the error, including, in exceptional cases, cancelling of the award.

Chapter B – The Bid Booklet

7. Submission of a Bid in the Tender

7.1. Instructions for Completing the Bid Booklet

7.1.1. This chapter constitutes the Bidder's response to the Tender; there is no need to respond to any other part of the Tender, or to attach a document not required in this chapter.

7.1.2. The instructions in this chapter must be followed carefully so that the bid can be examined and properly evaluated. No conditions of the Tender, or the instructions set forth below, may be added, modified, or altered.

7.1.3. In any case of questions or ambiguities in the Tender documents, the Bidder must contact the Procuring Entity for clarification, as detailed in **Chapter A** of the Tender documents.

7.1.4. Any relevant document or file may be attached for the purpose of detailing and illustrating the information provided in the bid. It is emphasized that the evaluation of the bid shall be based on the details provided in the Bid Booklet.

7.1.5. Lack of detail in the bid, or unnecessary detail that does not meet the Tender requirement, may result in a lower score for the bid or its disqualification at the sole discretion of the Procuring Entity.

8. Bidder Details

Bidder's Name	
Bidder's Type (Corporation/Partnership/Association/Licensed Business/etc.)	
Registration Date (if applicable)	
Identification Number (e.g., Company number)	

8.1. Contact Person for the Bidder

Name:
Address:
Phone:
Email:

8.2. Details of the Subcontractors Proposed in Response to this Tender

Subcontractor's Name	Type of agreement with the Bidder (back-to-back agreement/direct employment)	Consulting field in which the subcontractor provides a response to the tender	Subcontractor's Contact Details

9. Proof of Compliance with the Tender Threshold Conditions

In accordance with the provisions of this Chapter, the Bidder shall specify its compliance with the threshold conditions set forth in the Tender.

9.1. Proof of Compliance with the Administrative Threshold Conditions:

9.1.1. <u>Insofar as the Bidder is a corporation registered in Israel –</u>

The Bidder declares and undertakes that it meets the administrative threshold conditions specified in Chapter A of the Tender and in accordance with the details provided below:

9.1.1.1. **<u>Legally registered Bidder (mark the correct option with an X)</u>**

☐ The bidder is duly registered in Israel.

☐ The bidder is not required to register in Israel under applicable law. Reason:

_____

_____

_____

_____

9.1.1.2. **Compliance with the Public Bodies Transactions Law –**

9.1.1.2.1. It is clarified that the requirements specified in this section apply to the Bidder to the extent that Israeli law applies to it.

9.1.1.2.2. Maintenance of Books of Account – the Bidder –

9.1.1.2.2.1. Maintains the books of account and records required under the Income Tax Ordinance [New Version], and the Value Added Tax Law 5736 – 1975 ("**Value Added Tax Law**"), or is exempt from maintaining them.

9.1.1.2.2.2. Reports to the assessor on its income and reports to the administration on transactions that are subject to tax under the Value Added Tax Law.

9.1.1.2.2.3. For the purpose of demonstrating compliance with this threshold condition, the Bidder shall attach a certificate from an authorized tax official and mark it as **Appendix 2.**

9.1.1.2.3. Absence of Convictions –

9.1.1.2.3.1. The Bidder and any "related party" thereto have not been convicted of more than two offenses under the Foreign Workers Law, 5751 – 1991 (hereinafter: "**Foreign Workers Law**") and the Minimum Wage Law, 5747 – 1987 (hereinafter: "**Minimum Wage Law**") until the date of submission of the bid by the Bidder in the tender, or have been so convicted, provided that at least one year has elapsed from the date of the last conviction to the date of submission of the bid.

9.1.1.2.3.2. For the purpose of demonstrating compliance with this threshold condition, the Bidder shall attach the affidavit set forth in **Appendix 3**.

9.1.1.2.4. **Appropriate representation for People with Disabilities** (one of the options must be marked with an X) –

- ☐ The provisions of Section 9 of the Equal Rights for People with Disabilities Law, 5758 – 1998 ("**Equal Rights for People with Disabilities Law**") do not apply to the Bidder.
- ☐ The provisions of Section 9 of the Equal Rights for People with Disabilities Law apply to the Bidder and he complies with them.

9.1.1.2.4.1. In the event that the provisions of Section 9 of the Equal Rights for Persons with Disabilities Law apply to the Bidder, the manner in which it complies with the requirements of the law must be specified (<u>one of the options must be marked with an X</u>):

- ☐ The Bidder employs fewer than 100 employees.
- ☐ The Bidder employs 100 employees or more.

9.1.1.2.4.2. In the event that the Bidder employs 100 employees or more (<u>one of the options must be marked with an X</u>):

- ☐ The Bidder undertakes that if awarded the Tender, it will contact the Director General of the Ministry of Labor, Social Affairs and Social Services to examine the implementation of its obligations under Section 9 of the Equal Rights for Persons with Disabilities Law, and if necessary – to receive instructions regarding their implementation.
- ☐ The Bidder has previously contacted the Director General of the Ministry of Labor, Social Affairs and Social Services to examine the implementation of its obligations under Section 9 of the Equal Rights for People with Disabilities Law, and if it has received instructions to implement its obligations, it has acted to implement them.

9.1.2. **Insofar as the Bidder is a corporation registered in a foreign country** – The Bidder declares and undertakes that it meets the administrative threshold conditions specified in Chapter A of the Tender and in accordance with the details provided below:

9.1.2.1. The Bidder is duly registered in a foreign country that maintains diplomatic relations with the State of Israel.
Name of the foreign country in which the Bidder is registered:
_____.
The incorporation registration document in the foreign country must be attached as **Appendix 5**

9.1.2.2. Insofar as the Bidder is registered in Israel or has an active representative office registered in Israel, the entity registered in Israel must comply with the provisions of the Public Bodies Transactions Law as specified in Section 9.1.1.2 above.

9.1.3. Upon submitting this bid, the Bidder declares and undertakes that all products and services offered by it comply with all applicable licensing requirements and standards required by law for their provision, if any.
The Procuring Entity shall be entitled to request supporting documents to verify compliance with this declaration and undertaking.

9.2. Proof of Compliance with the Professional Threshold Conditions:

9.2.1. Upon submitting this bid, the Bidder declares and undertakes that it meets the professional threshold conditions specified in Chapter A of the Tender.

9.2.2. The Bidder shall detail its compliance with the professional threshold conditions, in accordance with the following:

9.2.2.1. **Professional Experience**

9.2.2.1.1. The proposed system was installed by the Bidder at least at two customers, in Israel or abroad, between the years 2022-2025. The systems installed for such customers are in actual use by those customers at the time of submission of the bid to the Tender.

9.2.2.1.2. Customers who meet the above condition fall within one of the following categories: tax authorities, financial regulatory bodies, banks, credit companies, investment companies or professional firms (CPAa, attorneys or tax consultants) that use the proposed system for at least 500,000 transactions per year.

9.2.2.1.3. These conditions are cumulative and must be met by the Bidder itself.

9.2.2.1.4. For the purpose of demonstrating compliance with this condition, the Bidder shall fill in the experience details in Table 3 below:

Table 3 - Bidder's Experience Details

No.	The period in which the Bidder installed and provided support for the proposed system to the customers	Customer Name	Is the system actually used by the customer at the time of submitting the bid to the Tender (Yes/No)	Type of customer – tax authority, financial regulatory body, bank, credit company, investment company or representative offices that use the system to the extent of half a million transactions per year	Contact Details (Name, Position, Email and Phone Number)

9.2.2.1.5. Table 3 will also be used for evaluation of the quality criterion for the Bidder's professional experience with customers. Therefore, the first 2 customers listed in the table shall be used for threshold compliance and the additional customers listed thereafter shall be used for evaluation of the professional experience as specified in Section 10.2.

9.2.2.2. **Financial Turnover**

9.2.2.2.1. In each of the years 2022, 2023 and 2024, the Bidder had a total annual financial turnover of not less than 1,500,000 NIS (or an equivalent amount in another currency), excluding value added tax or any equivalent tax, as applicable.

9.2.2.2.2. This condition is required to be met by the Bidder itself.

9.2.2.2.3. For the purpose of demonstrating compliance with this condition, **Appendix 4**, a CPA certification regarding data from the financial statements shall be submitted.

A Bidder that is a corporation established in a foreign country may submit supporting documentation in English from a CPA in the country of incorporation.

9.2.2.3. **Technical Support Infrastructure**

9.2.2.3.1. The Bidder has a technical support infrastructure that provides support in **Hebrew** during the Procuring Entity's operating hours (8:00 to 18:00 Israel time, Sunday-Thursday).

9.2.2.3.2. This condition may be met by the Bidder itself and/or by a subcontractor engaged by the Bidder, for the purpose of submitting its bid for this Tender.

9.2.2.3.3. For the purpose of demonstrating compliance with this condition, the Bidder shall provide confirmation, signed by an authorized signatory on its behalf that the Bidder (or the subcontractor on its behalf) maintains technical support infrastructure for providing support in Hebrew during the Procuring Entity's operating hours (8:00 to 17:30, Sunday-Thursday).

Signature of authorized signatory: _____

9.2.2.4. **System Threshold Requirements –**

9.2.2.4.1. For the following threshold conditions, the Bidder shall provide confirmation, signed by an authorized signatory on its behalf, that it meets each of the threshold requirements. Such confirmation shall be provided in Table 4 below:

Table 4 – Confirmation of System Threshold Requirements by the Bidder

No.	Technical Threshold Requirement	Bidder's confirmation of meeting the threshold requirement – "I confirm" must be indicated and signed by an authorized signatory
1	The system supports a full SaaS cloud model without installation or maintenance by the Procuring Entity, and shall be available for remote use via a browser only.	
2	The system supports the following blockchain networks: Bitcoin, Ethereum, Tron, Solana, Litecoin, Bitcoin Cash, Polygon, and BSC.	
3	The system allows for the future addition of additional networks in accordance with market developments.	
4	The system supports the receipt of CSV files from the following centralized exchanges: Binance, Kraken, Coinbase, Poloniex, Bitstamp, Bitfinex, Bit2C, Crypto.com, Bybit, Kucoin, and OKX, as well as from companies providing financial services in digital assets.	

No.	Technical Threshold Requirement	Bidder's confirmation of meeting the threshold requirement – "I confirm" must be indicated and signed by an authorized signatory
5	The system has an automatic capability to identify, analyze and separate complex transactions including: • On-chain and Off-chain transactions • NFT transactions • Transactions involving the use of DeFi protocols • Multi-leg transactions • UTXO-based transactions • Complex smart contracts • Interactions across multi-layer protocols	
6	The system has full and proven support for the FIFO calculation method with full management and tracking capabilities over time and across different platforms (Cross-Platform Lot Matching).	
7	The presentation format for tax calculations in the system shall include at a minimum separation of activities by tax year, and display the proceeds, nominal cost, the inflationary component and the real profit/loss.	
8	The system complies with information security and privacy protection requirements, in accordance with the Privacy Protection Law, 5741 – 1981 (as amended following Amendment No. 13), the Privacy Protection Regulations (Information Security), 5777 – 2017 to the extent that these legal provisions apply to it, or alternatively complies with the	

No.	Technical Threshold Requirement	Bidder's confirmation of meeting the threshold requirement – "I confirm" must be indicated and signed by an authorized signatory
	requirements of the GDPR of the European Union. Attention to bidders – Where the Bidder is a corporation established in a foreign country, and the system does not meet one of the above alternatives, the Bidder may contact the Procuring Entity as part of the clarification questions procedure as detailed in the Tender documents and present which regulatory requirements the system complies with. The Procuring Entity, at its sole discretion, shall examine whether such requirements ensure a similar level of protection to the aforementioned alternatives such that compliance therewith shall be deemed compliance with this threshold condition. The Bidder may mark in this table that it meets the threshold conditions only to the extent that it acts in accordance with this guideline.	
9	The system will have no limit on the number of wallets, addresses, transactions or exchanges that can be managed for a single taxpayer and shall support the handling of dozens of users and taxpayers simultaneously.	

10. Quality of the Bid

In this section of the bid, the Bidder shall detail the information required for the evaluation of the quality of the bid, in accordance with the quality indicators specified above in **Chapter A** of the Tender documents.

10.1. Interview with the Bidder and Demonstration:

10.1.1. As part of the evaluation of the quality of the bid, an interview will be conducted with the customer manager of the Bidder, in which the customer manager's resume, its capability, and the Bidder's overall capability to meet all service specifications shall be examined, as detailed:

10.1.1.1. **Impression of the customer manager and the extent of its contribution to providing a comprehensive response to the Procuring Entity's requirements** as detailed in this Tender (within this framework, inter alia, the customer manager's professional experience and education and the extent to which they meet the Procuring Entity's requirements in the Tender shall be examined) – up to 4 points.

10.1.1.2. **The proposed work model** – how the implementation, training, and support process will be carried out, including the service framework – up to 4 points.

10.1.1.3. **Flexibility and regulatory adaptation mechanisms** – how the system will be updated in response to regulatory changes – up to 3 points.

10.1.1.4. **Compliance with privacy standards and information security requirements** – actual detailing of the protection mechanisms for the duration of the engagement period – 1 point.

10.1.2. In addition to the interview, the Bidder will be required, during the interview, to present a live practical demonstration of the system at the Procuring Entity premises or by online means, at the Procuring Entity's discretion, in order to demonstrate in practice that the system meets the Tender requirements and in various real-world scenarios. It is emphasized that the demonstration shall, inter alia, use data provided by the Procuring Entity during the demonstration itself.

10.1.2.1. The maximum score that will be given is 20 points.

10.1.2.2. The demonstration shall be performed using a browser against a SaaS system (not simulation).

10.1.2.3. The demonstration shall include, at least, the topics listed below, but shall not be limited to them. The Procuring Entity reserves the right to request, during the demonstration, presentation of additional capabilities of the system, including responses to additional scenarios, system performance, advanced displays, or any other issue arising from the requirements detailed in the Tender documents:

10.1.2.3.1. **Data Import** – loading CSV/Excel files containing information on wallets and transactions (including On-chain and Off-chain) and automatic scanning of addresses for retrieving On-chain transactions – up to 3 points

10.1.2.3.2. Identification and analysis of different types of transactions, separation between regular transactions and Off-chain transactions, presentation of UTXO analysis and cost base management according to FIFO and quality of identification of SWAP and BRIDGE transactions – up to 5 points.

10.1.2.3.3. **Tax Calculation** – Including separation of activity by tax year, presentation of proceeds, presentation of nominal cost, the inflationary component, and the real profit/loss – up to 5 points

10.1.2.3.4. **User Interface** – convenient navigation, locating data, filtering by assets, dates or wallets and presentation of dashboards – up to 3 points

10.1.2.3.5. **Permissions Management and Change**– demonstration of a restrictive permission system (a user cannot change data), presentation of access and change logs (including marking of modification attempts/failures) – up to 2 points.

10.1.2.3.6. **Control Capabilities and Exceptions** – automatic identification of missing or anomalous data and full documentation of discrepancies between sources (exchange vs. wallet) – up to 2 points.

10.1.2.4. The Bidder shall be responsible for permanently deleting all data provided by the Procuring Entity during the demonstration, immediately upon completion of the demonstration.

10.1.2.5. The Bidder shall be responsible for providing technological devices and all the equipment required to enable the demonstration. If the demonstration cannot be performed due to failure of the Bidder to provide the required devices and equipment and/or their malfunction the Procuring Entity shall be

entitled to assign the Bidder with a score of zero (0) for this criterion.

10.2. Professional Experience with Additional Customers

10.2.1. The quality score will be determined based on the number of additional customers for whom the Bidder has installed the proposed system, beyond the two customers defined as threshold conditions. Such additional customers must meet the requirements set forth in section 2.3.1.1.

10.2.2. For each additional customer beyond the two customers defined as threshold conditions, the Bidder shall receive 4 points, up to a maximum score of 16 Points. The customers shall be detailed in Table 3 in Section 9.2.2.1.

10.3. Customer Feedback

10.3.1. The Procuring Entity will obtain feedback from two different customers from the list of customers provided by the Bidder in Table 3 in Section 9.2.2.1.

10.3.2. The selection of customers to be contacted will be at the sole discretion of the Procuring Entity.

10.3.3. The score for each customer shall be calculated as the sum of scores assigned to each question in Table 2. The maximum score for each item in the table will be 2 points, up to a total of 8 points per customer.

10.4. System Support for Additional Capabilities

10.4.1. The Bidder is required to specify in Table 5 below which additional capabilities are supported by the proposed system (all capabilities must be fully operational and included as part of the proposed system at the time of submission of the bid to the Tender and without the need for additional development). For the avoidance of doubt, these capabilities shall be provided to the Procuring Entity at no additional cost if the Bidder's proposal is declared the winning bid in the Tender:

Table 5 - Additional System Capabilities

No.	Requirement	Score	Do the capabilities exist in the proposed system at the time of response to the Tender (to be filled in by the Bidder)
1	Support for additional blockchain networks – Dogecoin, Cardano, Base, Arbitrum TON, Ripple, Avalanche	2 points for each additional network, up to a maximum of 14 points	Please specify which additional networks are supported
2	Support for additional exchanges beyond those specified in the threshold conditions (please specify the additional trading platforms)	1 point for each additional platform (up to a maximum of 5 points)	Please specify which additional exchanges are supported
3	Ability to identify the destination address in Cross-Chain transactions	2 points	
4	Ability to detect and flag the use of private coins (Privacy Coins) including Monero (XMR), Zcash (ZEC), Dash (DASH)	1 point for each supported coin (up to a maximum of 3 points)	Please indicate which coins are supported
5	Ability to detect and flag transactions executed through mixing services (Mixers / Tumblers)	2 points	
6	Ability to identify data gaps and reporting inconsistencies (e.g., inflows and outflows between the taxpayer's wallet and private wallets / unidentified service providers addresses) and ability	4 points – 2 points for detection capability and two points for manual intervention capability	

No.	Requirement	Score	Do the capabilities exist in the proposed system at the time of response to the Tender (to be filled in by the Bidder)
	for manual user intervention in the data classification		
7	Ability to identify, analyze and report on derivatives trading activity (such as futures, and margin trading)	2 points	
8	Support for generating reports in Hebrew	1 point	
9	Manual import interface that allows the user to add a new exchange account data sheet not supported by the existing interface and map input fields to a supported format	2 points	
10	Ability to identify staking delegation (Delegation to Validators) on the Solana network	1 point	

11. Additional Obligations of the Bidder

11.1. Eligibility to Participate in the Tender

11.1.1. The Bidder has carefully read the Tender documents, including all their chapters, appendices, terms and parts, including all clarifications published by the Procuring Entity and the terms of the engagement agreement with the winning Provider, and has understood everything stated therein, and agrees to them.

11.1.2. The Bidder is not subject to bankruptcy or liquidation proceedings, and no material claims are pending against the Bidder that may impair its performance if awarded the Tender.

11.1.3. There is no legal impediment to the Bidder's participation in the Tender.

11.1.4. The submission of a bid in the Tender or the performance of the engagement under the Tender by the Bidder does not create, and shall not create, a conflict of interest, whether directly or indirectly, between the Bidder and the Procuring Entity.

11.1.5. The Bidder undertakes to notify the Procuring Entity in writing, without delay, of any material change in the information provided as part of its bid for the Tender.

11.1.6. If the Bidder is not liable for VAT under the engagement pursuant to the Tender, the Bidder declares that it has contacted the Tax Authority to obtain confirmation thereof, prior to submitting its bid.

11.2. Non-Collusion of Tender Bids

11.2.1. The details of this bid were determined independently by the Bidder, without consultation, arrangement or contact with another bidder.

11.2.2. The details of the bid have not been and will not be disclosed to any person or entity submitting a bid in this Tender.

11.2.3. The Bidder has not been involved in any attempt to dissuade another competitor from submitting a bid in this Tender and has not been involved in any way in a bid submitted by another bidder.

11.2.4. The Bidder has not been, and does not intend to be, involved in any attempt to cause another competitor to submit a bid higher or lower than its own bid.

11.2.5. The Bidder has not been involved in any attempt to cause a competitor to submit a non-competitive bid of any kind.

11.2.6. This bid is submitted in good faith.

11.3. Independence of the Bidder

11.3.1. The Bidder does not hold, and is not held by, another bidder in the Tender (for this purpose, "holding" means direct or indirect holding of 25% or more of the means of control, as defined in the Securities Law, 5728 – 1968).

11.3.2. No single entity holds 25% or more of the means of control in both the Bidder and another bidder in the Tender.

11.3.3. The Bidder is not a subcontractor of another bidder in the Tender, in connection with the provision of the services under this Tender.

12. Requests

12.1. Submission of Requests as Part of the Bid

12.1.1. As part of its bid, the Bidder may submit requests provided for under the Tender conditions, as detailed in this section below, as an integral part of its bid.

12.1.2. The requests will be included in the bid documents and will be clearly formulated, with reference to the section to which each request relates.

12.1.3. A Bidder who does not submit a request to the Procuring Entity where such request is permitted under the Tender conditions, as part of submitting its bid shall be precluded from raising any claim, demand or argument in the future in this regard, and shall be deemed to have waived such request or any right arising therefrom, as applicable, even if it meets the substantive conditions establishing entitlement thereto – and all according to the matter and the context.

12.2. Woman-Controlled Business

12.2.1. A Bidder that qualifies as a "woman-controlled business" in accordance with Section 2B of the Mandatory Tenders Law and wishes to receive preference, shall declare as follows (mark X in the appropriate place):

- ☐ **The Bidder declares that** it is a business controlled by a woman, who alone or together with other women, has the ability to direct its activities, and that none of the following applies: (1) If an office holder who is not a woman serves in **the Bidder** –such person is not a relative of the controlling woman; (2) If one-third of the directors are not women – they are not relatives of the controlling woman;

12.2.2. In support of this declaration, **and as a condition for receiving preference**, the Bidder shall attach a CPA certificate and an affidavit as defined in the Mandatory Tenders Law, confirming that the business is controlled by a woman.

12.3. Encouragement of Reserve Service Personnel

12.3.1. A Bidder in which a controlling shareholder is a reserve soldier, as defined in the Reserve Service Law, 5768 – 2008, who served at least 20 days of reserve duty during the 12 months preceding the deadline for submission of bids in the Tender, and who wishes to be given preference on this basis, shall declare as follows (mark X in the appropriate place):

- **The Bidder declares that** it a reserve soldier as defined in the Reserve Service Law, 5768 – 2008, who has served at least 20 days of reserve duty during the 12 months preceding the deadline for submitting bids in the Tender.

  He holds a controlling interest of the business of the Bidder. For this purpose, "controlling interest" – "an active reserve soldier who is an office holder in the business and who holds, alone or together with other active reserve soldiers, directly or indirectly, 50% or more of any type of means of control in a micro, small or medium-sized business." "Means of control" for this purpose – as defined in the Banking (Licensing) Law, 5741 – 1981.

  The bid is not submitted by a subsidiary of a large business. "Large business" for this purpose: "A licensed business or financial institution, as defined in the Value Added Tax Law, 5736 – 1975, employing more than 100 employees or with an annual turnover that exceeds 100 million NIS."

12.4. Recognition of Data of Another Legal Entity

12.4.1. In the event that an organizational change has occurred in the Bidder (e.g. acquisition of activity, incorporation as a company, reorganization or merger of companies in any other way), such that the relevant activity for the purposes of this Tender has been integrated into the Bidder, the Bidder may submit a reasoned written request the Procuring Entity to include the data of the entity in which such activity was conducted prior to the organizational change, for the purpose of demonstrating compliance with one or more professional threshold conditions, other Tender conditions , or for the purpose of receiving a quality score, all subject to the Tender provisions.

12.4.2. If the Bidder requests recognition of the data of another legal entity for the purpose of demonstrating compliance with a specific threshold condition or several threshold conditions or for the purpose of receiving a quality score, in accordance with the conditions specified in the Tender, it shall provide all relevant details required for such recognition, and attach any document that may prove the structural change, and the integration of the relevant activity into the Bidder.

12.4.3. Any decision regarding such recognition shall be subject to the sole discretion of the Procuring Entity.

12.5. Request for Confidentiality

12.5.1. In accordance with Chapter A of the Tender documents, the following are the pages, sections or documents included in the bid that the Bidder requests to withhold from review by other bidders in the tender (on the grounds of a commercial or professional secret or any other reason listed in Regulation 21(e) of the Mandatory Tenders Regulations):

Page/Section Number	Subject of Section	Reason for Non-Disclosure

Confirmation and Commitment

By signing, we confirm that:

1. **We have read all the provisions of the Tender, and our bid is submitted in accordance with the Tender conditions and complies with all the terms and requirements set forth in the Tender documents.**
2. **Each section of the Tender is understood and accepted by us, and the Bidder shall be precluded and estopped from raising any claims against the Tender conditions from the moment this bid is submitted.**
3. **The information provided in this bid and its appendices are true, and the Bidder is capable of and undertakes to comply with all aspects of its bid and the Tender instructions.**

_____	_____	_____
Date	Name	Signature of Authorized Signatory
_____	_____	_____
Date	Name	Signature of Authorized Signatory
_____	_____	_____
Date	Name	Signature of Authorized Signatory

13. List of Appendices

Appendix No.	Appendix Name	Appendix Description
Appendix 1	**Price Proposal**	Complete price proposal form in accordance with the instructions set forth in the Appendix.
Appendix 2	**Certificate of an Authorized Official**	The Bidder shall attach a valid certificate issued by a certified public accountant (CPA) or tax advisor confirming the maintenance of accounting records and reporting to the tax authorities as required by the Public Bodies Transactions Law, or a certificate of exemption from this obligation. For this purpose, the following link can be used: https://misim.gov.il/gmishurim/frmInputMerkabek.aspx?cur=0
Appendix 3	**Attorney's Affidavit regarding the Absence of Convictions under the Public Bodies Transactions Law**	The Bidder shall attach an attorney's affidavit in accordance with the specified in the Appendix.
Appendix 4	**CPA Confirmation regarding Data from the Financial Statements**	A certification issued by the Bidder's auditor (CPA) regarding the scope of the Bidder's activity, as required under the threshold conditions, in accordance with the wording set forth in this Appendix.
Appendix 5	**Incorporation registration document in the foreign country**	The incorporation registration document in a foreign country

Appendix 1 – Price Proposal Form

for Tender No. 7/2026 –Procurement of software licenses for a system for calculating tax on income and profits from digital assets transactions

This form will be submitted separately from the Bid Booklet

General

1. The Bidder must review all Tender documents prior to completing the Price Proposal Form.
2. It should be emphasized that the items appearing in this appendix are for the purpose of comparing the bids and selecting the winning bid and do not bind the Procuring Entity to purchase the services or any part thereof.
3. The Procuring Entity reserves the right to order quantities in accordance with its needs and requirements, and the rates specified by the Bidder shall remain unchanged regardless of the quantities ordered and shall not be conditional upon any minimum purchase volume.

The Price Proposal

1. The prices stated in the Price Proposal will constitute the final and absolute consideration to which the Winner will be entitled, and the Procuring Entity will not pay any additional payment, in respect of any expense – whether direct or indirect – of any kind of the Winner and/or any third party to this Tender in connection with the services included in this Tender, beyond what is detailed in the table below.
2. The amounts stated shall be final and exclusive of VAT. The prices will include all expenses of the Winner, including all taxes and levies (excluding VAT), incidental expenses (such as travel time and costs of all travel conducted to perform the services, idle time, per diem, copying, telephone, equipment, and the like), including the services specification as detailed in Chapter C, and including any payment to a third party and anything else required for the provision of the services under this Tender.
3. If a price is not determined for one of the items, the Price Proposal may be disqualified, and the entire bid will be rejected outright.
4. Indexation terms and payment dates will be as specified in the engagement agreement.
5. The prices in the Price Proposal will be stated in US dollars. The method of payment of the consideration to the winning Bidder (distinguishing between a bidder who is a legal entity incorporated under the laws of the State of Israel and a foreign bidder) is specified in the engagement agreement.
6. The quantities specified in Table 6 below are used for comparing the bids and selecting the winning bid only.

Table 6: Pricing

No.	Item	Estimated Annual Quantity	Unit Price (excl. VAT) in US Dollars. To be filled in by the Bidder	Weight (%)
1	**Annual licensing cost for the proposed system, which includes 1,000,000 transactions, 12 months warranty, support and maintenance – with no limitation on the number of users – "base package"**	1		33
2	**Addition of 500,000 transactions to the "base package"**	4		45
3	**Initial training and implementation cost (one-time)**	1		2
4	**Cost of one hour of technical assistance/training beyond initial training**	500		15
5	**Cost of one hour of testimony by an expert witness**	100		5

7. Annual Licensing Components

7.1. The proposed licensing cost will include all components and everything required to operate the system fully and properly.

7.2. The licensing cost includes annual usage fees as well as annual warranty, support and maintenance.

7.3. It should be emphasized that the licensing will allow the use of the system for the purpose of performing an unlimited processing of transactions, taxpayers and wallets/addresses (subject to the transaction quantity limit as detailed above).

7.4. It should be emphasized that the quantities indicated do not bind the Procuring Entity in any way. The Bidder must submit a price proposal for **a unit price per item**. The Bidder who offers the lowest cost for each item will receive the maximum score and all other bidders will be ranked relative to it.

7.5. Transaction calculations will be performed by the Provider and in accordance with the definitions detailed in Chapter A, Section 1.6 and will be made available to the Procuring Entity through the system. The balance of transactions remaining at the end of the year of engagement will be transferred in full to the following year.

8. Training and Initial Implementation

8.1. The Provider shall be required to lead a full implementation process, including user training, professional documentation, a pilot program, and close support during the post-launch period. Training shall be provided in Hebrew and shall include professional reference materials. The full set of requirements is detailed in Section 5 of Chapter C – Details of the Services and Content of the Engagement.

8.2. The cost offered for initial training and implementation shall be used by the Procuring Entity to scoring the Bidder's bid. The Bidder offering the lowest cost shall receive the maximum score and, all other bidders shall be ranked relative thereto.

9. One Hour of Technical Assistance/Training beyond initial Training

9.1. The rates shall be final and shall include all charges, incidental expenses (such as: travel expenses, idle time, per diem, copying, telephone, and the like), taxes, time and travel costs, equipment and anything else required for the provision of the services under this Tender, excluding VAT. No additional payment shall be made beyond what is specified in this section.

9.2. Within the assistance hours (as specified in Section 6 of Chapter C), the Procuring Entity may invite professionals for the purposes of development, training, implementation and/or product support (which are not included in the system's warranty and maintenance), or any other need that may arise in connection with the system.

9.3. The winning Provider will be required to make such professional personnel available for assistance, at the request of the Procuring Entity, throughout all engagement periods, including any extensions thereof in accordance with the hourly rate specified in its bid.

9.4. The Procuring Entity may order any quantity of hours at its discretion.

9.5. The cost offered for **one hour** of technical assistance/training beyond initial training shall be used by the Procuring Entity for scoring the Bidder's bid. The Bidder offering the lowest hourly rate shall receive the maximum score and all other bidders shall be ranked relative thereto.

10. One Hour of Expert Witness Testimony

10.1. The rates shall be final and shall include all charges, incidental expenses (such as: travel expenses, idle time, per diem, copying, telephone, and the like), taxes, time and travel costs, equipment and anything else required for the provision of the services under this Tender, excluding VAT. No additional payment shall be made beyond what is specified in this section.

10.2. The expert witness testimony shall be performed in accordance with Section 6.6 of Chapter C – Details of the Services and Content of the Engagement.

10.3. The Procuring Entity may order any quantity of hours at its discretion.

10.4. The cost offered for **one hour** of expert witness testimony shall be used by the Procuring Entity for scoring the Bidder's bid. The Bidder offering the lowest cost shall receive the maximum score and all other bidders will be ranked relative thereto.

VAT Liabilities – To be completed only by a bidder who is not legally liable for VAT under the engagement

A bidder who is not legally liable for VAT in connection with the performance of this engagement shall declare this as follows (mark X in the appropriate place):

☐ The Bidder declares that as part of the engagement under this Tender, if awarded, it will not be liable for VAT and that it has applied to the Tax Authority to obtain confirmation thereof.

The Bidder undertakes that:

1. After reviewing all Tender documents and their appendices, including the agreement and its appendices, the Bidder hereby submits its price proposal for the Tender.

2. Beyond what is specified in this Appendix, the Bidder shall not be entitled to any additional payment, unless expressly stated otherwise in the Tender documents.

3. The Bidder does not condition this bid on any term. It is clarified that any condition or reservation regarding the provisions of this Appendix, if made notwithstanding the above, shall not be recognized by the Procuring Entity and may lead to the disqualification of the bid, at the sole discretion of the Procuring Entity.

_____ _____

Bidder's Stamp and Signature of Authorized Signatory

Date

Appendix 3 – Affidavit Regarding the Absence of Convictions Under the Public Bodies Transactions Law

1. I, the undersigned, _____, ID No. _____, having been warned that I must tell the truth and that I will be subject to the penalties prescribed by law if I fail to do so, hereby declare as follows:
   1.1. I make this affidavit on behalf of _____, which is the Bidder (hereinafter: "**the Bidder**"), who seeks to enter into an agreement with the Procuring Entity under Tender No. 7/2026 for the procurement of software licenses for system for calculating tax on income and profits from digital assets transactions for the Israel Tax Authority. I declare that I am authorized to make this affidavit on behalf of the Bidder.
   1.2. In this affidavit, the term "**affiliated person**" shall have the meaning assigned to it in the Public Bodies Transactions Law, 5736 – 1976 (hereinafter: the "**Public Bodies Transactions Law**"). I confirm that the meaning of this term has been explained to me and that I understand it.
   1.3. The term "**offense**" means an offense under the Foreign Workers Law (Prohibition of Unlawful Employment and Ensuring Fair Conditions), 5751 – 1991 or under the Minimum Wage Law, 5747 – 1987, and with respect to service transactions as defined in Section 2 of the Law for Enhanced Enforcement of Labor Laws, 5772 – 2011, also an offense against the provisions listed in the Third Addendum to that Law.
   1.4. The Bidder is a corporation registered in Israel (mark an X in the appropriate box):

☐ The Bidder and its affiliated persons have not been convicted of more than two offenses as of the deadline for submission of bids (hereinafter: "Submission Date") for the Tender for the purchase of software licenses for system for calculating tax on income and profits from digital assets transactions, No. 7/2026.

☐ The Bidder or its affiliated persons have been convicted by a final judgment of more than two offenses and at least one year has elapsed from the date of the last conviction to the submission date.

☐ The Bidder or its affiliated persons have been convicted of more than two offenses and less than one year has elapsed from the date of the last conviction to the submission date.

This is my name; this is my signature and the contents of this affidavit are true.

_____	_____	_____
Date	Name	Signature and Stamp

Attorney's Confirmation

I, the undersigned, _____, Attorney-at-Law, hereby certify that on _____, appeared before me in my office located at _____, in the city of _____, Mr./Mrs. _____ who identified himself/herself by ID No. _____ / who is personally known to me, and after warned that he/she must declare the truth and that he/she will be subject to the penalties prescribed by law if he/she fails to do so, signed the above affidavit before me.

_____	_____	_____
Date	License Number	Signature and Stamp

Appendix 4 – CPA's Confirmation Regarding Data from the Financial Statements

Date: _____

To

Company _____

Subject: **Confirmation of Financial Turnover (or any other information included in the financial statements[1]) for the period 2022-2024**

At your request and as the Certified Public Accountants (CPAs) of _____ (hereinafter: "**the Bidder**"), we hereby confirm as follows:

1. We have been serving as the Bidder's Certified Public Accountants since _____.

2. Delete the appropriate between sections 2.1 and 2.2:

   2.1. The Bidder's audited/reviewed financial statements [delete as appropriate] as of _____ were audited/reviewed (as applicable) by our firm. The auditors' report was signed on _____.

   2.2. The Bidder's audited/reviewed financial statements [delete as appropriate] as of _____ were audited/reviewed (as applicable) by other Certified Public Accountants. The other auditors' report was signed on _____.

3. Delete as appropriate between sections 3.1 and 3.2:

   3.1. The auditors' report as of _____ does not include a qualification and/or an emphasis of matter paragraph regarding a going concern, or any other deviation from the standard wording.

[1] A CPA certificate and a CPA opinion constitute alternative supporting documents. In cases where the accounting data appears in the audited/reviewed financial statements relating to interim financial information, a "certificate" shall be submitted, otherwise a special report in the form of an "opinion" shall be submitted. With respect to accounting data that does not appear in the financial statements, the CPA shall issue a special report only on matters that fall within the scope of the CPA's professional expertise. Furthermore, where the audit/review process on the financial statement has not yet been completed, the CPA may issue a special report, provided that the CPA has performed audit/review procedures to his/her satisfaction regarding the adequacy and verification of the data on which the report is based. However, if, in the CPA's opinion, completion of the audit/review may result in a change to the data included in the client's declaration, the CPA shall state the special report the circumstances underlying the inability to provide a definitive conclusion.

3.2. The auditors' report as of _____ includes a deviation from the standard wording, however such deviation has no impact on the information detailed in section __ below.

4. According to the aforementioned financial statements, the Bidder's annual turnover for the period 2022-2024 is not less than 1,500,000 NIS excluding VAT (or an equivalent amount in another currency, excluding a corresponding indirect tax, as applicable) per year and for each year.

Sincerely,

_____

Certified Public Accountants

Notes:

- This reporting format of this report was determined by a joint committee of the Government Procurement Administration and the Israeli Institute of Certified Public Accountants – in December 2020. It shall be printed on the CPA firm's letterhead.
- A Bidder that is not an Israeli corporation and is not subject to Israeli law may submit a confirmation from a Certified Public Accountant in its country of incorporation, in a form essentially equivalent to this format, which including confirmation of annual turnover in accordance with the Tender requirements, specifying the currency in which the financial statements were prepared and confirming that such turnover meets the threshold set in the Tender.

Chapter C –

The scope of engagement with the winning provider

1. General

1.1. The Procuring Entity wishes to purchase software licenses that include warranty and maintenance for a system for calculating tax on income and profits from digital assets transactions, in a **subscription** format, for an initial period of 12 months, with the Procuring Entity having the right to extend and increase the scope of the engagement, as specified in the Tender documents.

1.2. The system will be used by the Procuring Entity only as an auxiliary tool for performing tax calculations, analyzing data and creating relevant reports.

1.3. The Procuring Entity's use of the system shall not limit the Procuring Entity or prevent it from checking or verifying data and reports submitted by taxpayers, including taxpayers whose reports to the Procuring Entity were made through the system. For the avoidance of doubt, the Procuring Entity's use of the system does not constitute a representation, estoppel or agreement to accept the data, reports or calculation results of the system as a binding result. The Procuring Entity retains full and exclusive discretion in making decisions in accordance with its powers under any law.

1.4. The engagement between the Procuring Entity and the Provider shall not derogate from the validity of other similar systems available on the market.

1.5. The Provider undertakes not to publish or make any use of the Procuring Entity's name, its logo, information about the engagement or the fact that the Procuring Entity has contracted with it under this agreement, including as part of marketing material, price proposal, presentation, website, announcement to the media and social networks or any other publication without obtaining prior written consent from the Procuring Entity. For the avoidance of doubt, the Procuring Entity shall be entitled to refuse the Provider's request for such approval at its sole discretion

1.6. The system shall be used as an external analysis tool based on public information only.

1.7. There shall be no interface between the system and the Procuring Entity's systems or databases and/or the information stored therein of any kind. All services shall be provided solely through the use of the system.

1.8. The estimated initial number of simultaneous users in the system is approximately 35 employees. However, the system shall allow an unlimited number of users.

1.9. To the extent that during the engagement period, the Provider has added other and/or additional blockchain networks and trading platforms to the system than required in this Tender, the Provider shall allow the Procuring Entity to use them without additional fees.

2. Mandatory system requirements, defined as threshold conditions:

2.1. The system supports a full **SaaS** cloud model, without installation or maintenance on the part of the Procuring Entity, and shall be available for remote use via a browser only.

2.2. The system supports the following blockchain networks: Bitcoin, Ethereum, Tron, Solana, Litecoin, Bitcoin Cash, Polygon, and BSC.

2.3. The system allows for the future addition of additional networks in accordance with market developments.

2.4. The system supports the receipt of CSV files from the following centralized exchanges: Binance, Kraken, Coinbase, Poloniex, Bit2C, Bitfinex, Bitstamp, Crypto.com, Bybit, Kucoin, OKX as well as from companies that provide financial services in digital assets.

2.5. The system has an automatic capability to identify, analyze and separate complex transactions including: On-chain and Off-chain transactions, NFT transactions, transactions involving the use of DeFi protocols, Multi-leg transactions and UTXO-based transactions, complex smart contracts, and interactions across multi-layer protocols.

2.6. The system has full and proven support for the FIFO calculation method with full management and tracking capability over time and across different platforms (Cross-Platform Lot Matching).

2.7. The presentation format for tax calculations in the system shall include at a minimum separation of activities by tax year, and display the proceeds, nominal cost, the inflationary component and the real profit/loss.

2.8. The system complies with information security and privacy protection in accordance with the Privacy Protection Law, 5741 – 1981 (as amended following Amendment No, 13), the Privacy Protection Regulations (Information Security), 5777 – 2017 to the extent that these legal provisions apply to it, or alternatively complies with the requirements of the GDPR of the European Union.

Alternatively, to the extent that the Provider is a corporation established in a foreign country and the system does not meet one of the above alternatives, the Provider may contact the Procuring Entity as part of the Tender procedures and receive its confirmation that the regulatory requirements met by the system ensure a similar level of protection for the aforementioned alternatives.

2.9. The system will have no limit on the number of wallets, addresses, or exchanges that can be managed for a single taxpayer and shall support the handling of dozens of users and taxpayers simultaneously.

3. Additional mandatory requirements for the system:

3.1. Data analysis, tagging and tracking requirements

3.1.1. The system will enable data processing from blockchain networks (**On-chain**) including integration of **Off-chain** data and access to historical data from all supported networks.

3.1.2. The system will enable address **clustering** according to potential ownership by the same taxpayer.

3.1.3. The system will enable identification of addresses of exchanges and service providers using publicly available databases.

3.1.4. The system will enable activity analysis and tracking:

3.1.4.1. Mapping of cross-network transactions.

3.1.4.2. It will be possible to filter transactions by transaction type (including **DEFI** transactions), date, asset type (currency), amount, networks, etc.

3.1.5. The system will allow manual classification of income differently from the system's default classification.

3.2. Interface, Data Management and System Infrastructure Requirements

3.2.1. The system will not manage taxpayer information and/or personally identifiable data.

3.2.2. The tax calculation in the system will be presented as detailed in Section 2.7 above (threshold conditions). The system will provide proof and supporting documentation for the method of performing the tax calculation for all its components and for each transaction separately.

3.2.3. The system will allow the display of complete transaction details for each address or transaction identifier, including date, time, asset value, asset type, sender address and destination address. Associated fees will be displayed for each transaction separately, whether it was carried out On-Chain or Off-Chain.

3.2.4. Next to each transaction, the following must be displayed:

3.2.4.1. The nature of the transaction, for example: sale, exchange, transfer to staking and reward.

3.2.4.2. Description of the transaction including destination address, service name, and network identifier, where available.

3.2.4.3. Tax classification.

3.2.4.4. The applicable default tax rate.

3.2.4.5. The ability for the user to change the classification (e.g., from purchase to business income classification) and tax rate, if necessary.

3.2.5. Exit of digital assets from the wallet under review

3.2.5.1. Any exit of a digital asset from the wallet under review to: a third-party private wallet, a DeFi SWAP protocol (DEX), or a third-party exchange account, will be considered a sale subject to capital gains tax at a rate of 25%, by default.

3.2.5.2. Identification of SWAP and BRIDGE transactions

3.2.5.2.1. The system will automatically identify:

3.2.5.2.1.1. Transfers to DEX services, including identification of the service name and the asset exchanged

3.2.5.2.1.2. Transfers via "Bridges" between networks, including identification of the bridge name, the address on the target network, and the assets transferred.

3.2.5.2.2. The quality of the identification will be tested during the demonstration and will be scored as part of the quality score that will be given to the response.

3.2.5.3. Transfers to Staking and Lending

3.2.5.3.1. The system will distinguish between transfers for the purpose of sale and transfers to Staking Delegation or lending services (Lending/Borrowing).

3.2.5.3.2. These operations will not be classified as regular sales but as investment/deposit operations.

3.2.6. Entry of digital assets into the wallet under review

3.2.6.1. Receiving assets as a result of mining (Proof of Work), Staking (Proof of Stake) including through a Staking Pool – will be considered business income at a tax rate of 50% by default.

3.2.6.2. Returns on depositing assets

3.2.6.2.1. Receiving coins originating from locked assets in various protocols (e.g., Lending, Yield Farming, Liquidity Provision) will be classified by default as passive income at a tax rate of 50%.

3.2.6.3. Receiving coins from a third party or from an unidentified source

3.2.6.3.1. Received coins from an unidentified trading platform or from a deposit address on a third-party trading platform that is not related to the user will be classified by default as business income (50%) or income from an unidentified source, as determined by the user.

3.2.6.3.2. In the event of an entry that does not match any of the known cases (mining, yield, or private transfer), the system will

display this as "other/unidentified income", provide a detailed description of the transaction, and allow the user to select the desired tax classification.

3.2.6.4. Additional extensions

3.2.6.4.1. The system should be able to identify new or undocumented types of transactions, such as NFT minting, airdrops, wrapping/unwrapping tokens, etc.

3.2.6.4.2. The system should provide a detailed description of the transaction, suggest an initial tax classification based on the type of transaction, and allow the user to select the desired tax classification.

3.2.7. For each address/collection of addresses used to calculate profit and tax, the total number of transactions by year must be displayed.

3.2.8. Total activities by address or group of addresses must be displayed (e.g., incoming/outgoing values, asset types, activity times).

3.2.9. A summary report is required to be produced and classify the activities by type, including but not limited to: regular trading, mining, employment income and income from staking. The report will include a breakdown of profits and losses for each type of activity, as well as the treatment of offset losses.

3.2.10. The ability to see the balances of each digital asset separately (in quantity and flat value) for each year is required.

3.2.11. For each address, it is required to know in which blockchain networks it is active on.

3.2.12. The system shall flag transactions for which the user manually changed values or settings from the system default values during any calculation process, if such changes were performed.

3.2.13. The system will allow the creation of an independent and distinct audit trail for each transaction processed in the system, including references to files entered, the source of currency and value data, price determination, association with wallets and addresses, internal analysis steps and the tax calculation mechanism. The data will be displayed and will be exported in a readable format, with the possibility of full documentation for audit or legal purposes.

3.2.14. The system will have an efficient and clear user interface in English.

3.2.15. The system will include search and visualization capabilities:

3.2.15.1. Search by address, transaction identifier, transaction type

3.2.15.2. Search by range of amounts and dates.

3.2.15.3. Cross-chain search.

3.2.15.4. The system will save a search history for the user.

3.2.15.5. Customizable dashboards.

3.2.16. The system will support data management and infrastructure:

3.2.16.1. Ability to load files in Excel and CSV formats

3.2.16.2. Export reports and data in Excel, CSV, PDF formats

3.2.16.3. Hierarchical management of permissions, including separation between inspectors/investigators and tax officers

3.2.16.4. Management of regular users and system administrators.

3.2.16.5. Tracking and management of transaction usage by user.

3.2.16.6. The system will enable the management of two separate usage counters for two internal clients of the Procuring Entity, allowing transactions used by each internal client to be separately allocated and monitored, and the cumulative usage of each internal client to be displayed separately.

3.2.16.7. Full documentation of activity – access, change, access failure – with the ability to generate logs by user, time range or type of operation.

3.3. Prevention of repeated counting of transactions

3.3.1. The Provider will ensure that the system will support the generation of repeated reports for the same case, without performing a repeated count of transactions that were processed and included in a previous run.

3.3.2. Additional transaction counting will be performed only in relation to new transactions resulting from the addition of additional wallet addresses and/or new CSV files that were not included in a previous run.

3.3.3. For the purpose of accounting and reporting to the Tax Authority, the system will include in the transaction count only new transactions that were actually added and will not include again transactions that have already been counted and taken into account in the past.

4. Installation on the Procuring Entity's site

4.1. The Procuring Entity will work with the system as **SaaS** and therefore no installation will be required at the Procuring Entity's premises.

4.2. The Provider will be required to present to the Procuring Entity, prior to installation, a complete cloud-based architecture that supports the required availability, information security issues, availability and ongoing operation.

4.3. The date of commencement of licensing and commencement of transaction counting will begin 14 calendar days after the end of training on the system.

5. Training and Initial Implementation

5.1. The training shall be conducted in **Hebrew** at the Procuring Entity's facilities or online, at the Procuring Entity's discretion, and shall be accompanied by training materials in Hebrew provided by the winning Provider. The training can also be conducted by means of a subcontractor of the Provider.

5.2. The Provider shall be required to lead a full system implementation process and to provide appropriate training to users, in accordance with the following requirements:

5.2.1. Structured implementation plan

5.2.1.1. The Provider shall submit for the Procuring Entity's approval, within 10 calendar days from the issuance of the order, a detailed system implementation plan, including stages, schedules, milestones, and an organized transition process to ongoing use.

5.2.1.2. The plan will include a pilot phase on real data for testing, practice, and necessary adjustments.

5.2.1.3. The implementation process shall commence only upon approval by the Procuring Entity and shall not exceed 4 months.

5.2.2. User Training

5.2.2.1. The Provider shall provide professional training to the system users and the system administrator on behalf of the Procuring Entity.

5.2.2.2. In the initial phase, training will be provided to up to 35 users. The number of users in each training session shall not exceed 14.

5.2.2.3. The training shall be provided in Hebrew, by an experienced instructor, in-person or online, as decided by the Procuring Entity.

5.2.2.4. The training topics shall include, inter alia:

5.2.2.4.1. Introduction to the system structure and its key capabilities.

5.2.2.4.2. Transaction analysis and report generation.

5.2.2.4.3. User interface operation and configuration of permissions.

5.2.2.4.4. Identification of anomalies and performing control checks.

5.2.3. Supporting materials and guidance

5.2.3.1. The Provider shall supply supporting materials for use and training, including:

5.2.3.1.1. User manual (Hebrew/English).

5.2.3.1.2. Documentation of key processes.

5.2.3.1.3. Reference files and sample scenarios (including screenshots or short explanatory videos – if available).

5.2.4. Guidance and Support during the implementation period

5.2.4.1. The Provider will provide guidance and close technical support for a period of 60 calendar days following the completion of all training and the commencement of full use of the system by the Procuring Entity, even if such period exceeds the defined implementation period.

5.2.4.2. Within this period, an accelerated response shall be provided to questions, malfunctions and user requirements, and increased availability of the support team.

5.2.5. Additional training as needed

5.2.5.1. To the extent required by the Procuring Entity, the Provider shall provide additional training for new users, or for the purpose of refresher training and knowledge expansion. The consideration for such training shall be calculated based on the hourly rate as determined by the Provider in the Price Proposal Form (Appendix 1). The remuneration will be determined according to the actual training hours provided.

6. Assistance services within the Hours Bank

6.1. As part of the engagement, the Procuring Entity may request proactive assistance services from the Provider through professionals on the Provider's behalf. The Procuring Entity does not undertake any annual volume of hours or total volume of hours and may choose not to order hours at all under this engagement.

6.2. Such assistance hours shall be used for specific development needs in the system, as required by the Procuring Entity, training, implementation and/or data analysis in the system or for any other need that may arise on the Procuring Entity's part in connection with the system.

6.3. For such assistance hours, the Procuring Entity shall pay the Provider according to actual performance and in accordance with the hourly rate specified by the Provider in its price proposal for the Tender in Table 6 in Appendix 1.

6.4. Details of the hours and work performed shall be submitted to the Procuring Entity at the end of each calendar month and by means that the Procuring Entity instructs (mobile reporting, Excel tables, etc.) and payment shall be made in accordance with the hours of work actually performed and after the Procuring Entity's approval of such hours.

6.5. All services shall be provided physically at the Procuring Entity's sites or virtually, as required by the Procuring Entity.

6.6. Expert Testimony

6.6.1. The Provider undertakes to provide, as required, **professional expert testimony** on its behalf before a court, appeals committee or other judicial or quasi-judicial body, for the purpose of:

6.6.1.1. Providing a professional explanation of the manner the system operates.

6.6.1.2. Confirming the validity of the system's output or the reports produced through it.

6.6.1.3. Clarifying the data processing methods and tax calculations methods carried out through the system.

6.6.1.4. Any similar need relating to the professional verification of the system's outputs for the Procuring Entity.

6.6.2. In order to provide this service, the Provider undertakes to make available a suitable professional on its behalf, who has in-depth familiarity with the system and with the data analysis and tax calculation processes performed by it.

6.6.3. The name of such professional, the professional's résumé, and detailed information regarding the professional's familiarity with the system shall be submitted for prior approval by the Procuring Entity. The Procuring Entity shall be entitled to instruct the Provider to replace that professional with another person, if, in its opinion, the proposed professional is not suitable to provide the testimony.

6.6.4. Payment for such testimony shall be made based on actual performance and in accordance with the hourly rate specified in the Provider's price proposal in Table 6 of Appendix 1. The rates are final and include all charges, incidental expenses (such as travel expenses, idle time, per diem, copying, telephone expenses, and the like), taxes, time and travel costs, tools and anything else necessary for the provision of the services under this Tender, excluding VAT. No additional payment shall be made beyond what is specified in this section.

6.6.5. The expert testimony may include, at the request of the Procuring Entity, the submission of an expert opinion or direct testimony affidavit, physical attendance before the body receiving the testimony for the purpose of direct testimony and/or for cross-examination, participation in evidentiary hearings and participation in preparatory meetings at the Procuring Entity's offices and the State Attorney's offices.

6.6.6. The expert shall be available to testify within 7 calendar days from the Procuring Entity's request.

7. Warranty and Maintenance

7.1. The system will be operated in a full **SaaS** model, and all the warranty and maintenance required for its continuous, secure and up-to-date operation will be provided by the Provider, and at no additional cost.

7.2. The Provider undertakes to perform ongoing software and version updates, bug fixes, security updates, regulatory adjustments required to ensure the continued proper, secure and up-to-date operation of the system, continuous monitoring of the system and configuration management and documentation – all of above shall be carried out on an ongoing basis, without the need for any initiative on the part of the Procuring Entity.

7.3. The Provider will make available to the Procuring Entity professional personnel with full knowledge and familiarity with the system, for the purpose of assisting in problem resolution, fault diagnosis, answering professional questions and providing advice upon reasonable request by the Procuring Entity.

7.4. The Provider undertakes to apply all of the skills, knowledge and experience at its disposal, and perform all maintenance and update activities through a professional team on its behalf, and where necessary – with the assistance of support entities of the manufacturer.

7.5. The Provider shall maintain a structured fault log and maintenance documentation, which will include details of the actions performed, dates, fault descriptions and the responsible parties. Once a month, the Procuring Entity will be provided with a summary service report on the maintenance activities performed.

7.6. Human response (at no additional cost, beyond what is specified in Table 6 of Appendix 1)

7.6.1. The Provider undertakes, throughout the entire term of the engagement, live human response in Israel and in the Hebrew language for the purpose of receiving and logging service calls from the Procuring Entity (hereinafter: "Service Call") regarding faults and requests for assistance in resolving faults and technical issues, as well as in providing professional and functional assistance related to the use of the system, work processes, understanding calculation results and usage scenarios that may arise in the system subject to this Tender.

7.6.2. The Provider undertakes to provide such response between the hours of 8:00-18:00 (Israel time) Sunday-Thursday.

7.6.3. The Provider undertakes to notify the Procuring Entity, immediately, of any change or replacement of its contact channels, as well as any change in its address.

7.6.4. Support services (in cases other than critical faults) shall be provided in a tiered structure as follows:

7.6.4.1. Initial response – Tier A: Initial response to the Procuring Entity's inquiries, including receipt of the service call, its classification and provision of an initial response, which shall be provided via available communication channels such as e-mail and/or telephone. Response time to a Tier A call – shall not exceed one working hour from the time of receipt of the call.

7.6.4.2. Professional support – Tier B: A Professional and in-depth response to inquiries that require applied, functional or regulatory knowledge of the system, including data examination, calculation processes, and system configuration. Response time to a Tier B service call shall be up to 10 working hours from the time the call is transferred for handling at this level.

7.6.4.3. The response times specified above relate to the commencement of handling and do not constitute a commitment to the time of required to resolve the fault or request.

7.7. Definition of Faults

7.7.1. A **critical fault** shall be defined exclusively by the Procuring Entity and shall include any of the following:

7.7.1.1. An information security fault with a vulnerability level of **High** or **Critical**.

7.7.1.2. A system failure resulting in complete shutdown, preventing any use by the Procuring Entity.

7.7.1.3. Partial system functionality that prevents critical activities of the Procuring Entity such as report generation or address identification.

7.7.2. Handling time for a critical fault service call – the Provider shall confirm receipt of the call within one hour, open a formal ticket in its service system, and provide an initial status within 4 hours – including fault identification, estimated severity and expected resolution time of the fault.

7.7.3. For the avoidance of doubt, the services under this Agreement shall be provided in coordination with the Procuring Entity's contact person.

7.7.4. It is agreed and clarified that the Procuring Entity will not bear any additional payment in connection with such service calls and/or their handling, including in the case of false calls.

7.7.5. Referral to the Provider regarding fault handling shall be submitted through a central contact point of the Procuring Entity or designated key users, as defined by it.

8. System Availability

8.1. The Provider undertakes to ensure an overall quarterly system availability of no less than **99.9%**, excluding planned downtime coordinated in advance with the Procuring Entity.

8.2. The availability of the system shall be measured based to the total operational uptime of the system in the cloud, including the user interface, data processing engines and report generation, provided that the fault is within the Provider's responsibility.

8.3. The Provider shall provide the Procuring Entity with a quarterly availability report, including actual uptime data, faults that occurred, downtime duration for each fault, and the root cause of the fault.

8.4. Failure to meet the aforementioned quarterly availability shall result in the application of penalties as specified in Table 7 below.

9. The Provider's Employees and/or Service Providers on its behalf, who will be employed to provide the Services for the Procuring Entity

9.1. The Provider's employees and/or service providers on its behalf, who will be engaged in providing the services to the Procuring Entity, shall commence provision of the services after their suitability has been examined, they have passed security clearance and granted approval from the Procuring Entity, all in accordance with the Procuring Entity's needs and sole discretion.

9.2. The Procuring Entity shall be entitled to request and receive their resumes and work experience, to interview them and to contact recommenders and external parties.

9.3. The Procuring Entity may decline to approve all or part of the Provider's employees and/or service providers as aforesaid, at its sole discretion. Approval of any such personnel to commence provision of service shall not derogate from the Provider's responsibility and obligation under the provisions of any law and under the requirements of the Tender and the attached Agreement.

9.4. It is clarified that, in any case, the Procuring Entity shall not bear any responsibility for the activity of the Provider's personnel, in any aspect, and the Provider shall be solely responsible in this regard.

9.5. The Provider's employees and/or service providers on its behalf shall be required to undergo security clearance in accordance with the guidelines of the Procuring Entity's Security Division and the guiding authorities (National Cyber Directorate) as a condition for commencing the provision of services for the Procuring Entity.

9.6. The Procuring Entity's representative may demand the cessation of the provision of services or replacement of any service provider, employee of the Provider or employee of a service provider. In such a case, the Provider shall act as follows:

9.6.1. The Provider shall comply with such requirement in full without disruption to the provision of services to the Procuring Entity within 15 calendar days. In the event that the replacement is required for security reasons, the provision of services by such personnel shall cease immediately.

9.6.2. The Provider shall promptly present for the Procuring Entity's approval a replacement service provider or employee who meets the required professional qualifications and whose professional level and experience are not inferior to those of the service provider or employee who was replaced. The Procuring Entity reserves the right not to approve the new service provider, at its sole discretion.

9.6.3. In any case where a service provider is replaced, whether at the initiative of the Procuring Entity or at the initiative of the Provider, it is the Provider's responsibility to ensure that a full knowledge transfer has been carried out between the replaced service provider and its replacement and that full knowledge retention takes place.

9.6.4. The Provider shall bear all costs incurred by it and/or by anyone on its behalf for replacing any of the service providers on its behalf, at its request, or at the request of the Procuring Entity, including overlap and handover costs.

9.6.5. The Provider shall provide replacement personnel for the service providers on its behalf during absence due to illness, maternity leave, reserve duty or any other absence.

10. Account Manager on behalf of the Provider

10.1. As part of this engagement, the Provider undertakes to appoint an Account Manager on its behalf, at no additional cost for its activity, who shall be responsible for coordinating all activities with the Procuring Entity throughout the engagement period and shall serve as the single point of contact for the administrative management of the engagement.

10.2. The Account Manager shall possess the qualifications and experience appropriate for the administrative management of the engagement subject to this Tender.

10.3. The Account Manager shall handle both professional and administrative matters including, but not limited to, responding to the Procuring Entity's

inquiries regarding service delivery, submission of reports, invoices, financial management and reconciliation related to this Tender, etc.

10.4. The Account Manager employed by the Provider as aforesaid shall be the Account manager who participated in the interview conducted with the Bidder as part of the evaluation of its proposal, as detailed above. Upon commencement of the engagement, the Provider shall provide the Procuring Entity with the details of the Account Manager and its contact details.

10.5. If during the engagement period, the Provider wishes to replace the Account Manager, it must obtain the Procuring Entity's prior written approval. The proposed Account Manager shall have similar or better qualifications, experience and education compared to the Account Manager being replaced.

11. Agreed Compensation Mechanism and Penalties

11.1. The Procuring Entity reserves the right to enforce any failure by the Provider to comply with its obligations as set forth in this agreement.

11.2. The Procuring Entity may collect penalties by any means it chooses, including offsetting against invoices and forfeiting guarantees.

11.3. The right to impose penalties, and/or the actual exercise of this right shall not derogate from any other right of the Procuring Entity under this Agreement and under any applicable law. The penalties specified below are cumulative and the exercise of one of them shall not preclude the possibility of exercising others. The penalty amounts shall be linked to the index in accordance with the indexation provisions set forth in Appendix F.

11.4. Before exercising its right to impose a penalty, the Procuring Entity shall provide a written warning to the Provider and allow 14 days for response before actual collection of the penalty. These days are for the Provider's response and shall not delay the commencement of the calculation of any deviation from the schedules detailed below.

11.5. Table 7 below details the penalties by type of deviation:

Table 7 – Fines by type of deviation from SLA

Subject	Tender Requirement	Deviation from Tender Requirement	Compensation
System Availability	Quarterly availability is above 99.9% (up to 3 hours of downtime per quarter)	Availability falls below 99.9%	2000 NIS for each hour of downtime beyond the requirement
Provision of expert for testimony/inquiry upon request	Within 7 calendar days of the Procuring Entity's request	Compensation for each day of delay (cumulative)	1000 NIS for each day of documented/reported deviation
Response time for opening a critical fault	Confirmation of fault opening within one working hour from receipt of the service call	Confirmation of fault opening beyond one working hour from receipt of the service call	500 NIS for each working hour beyond the Tender requirement
Response time for professional support for inquiries that are not critical faults	Commencement of handling within 10 working hours from the time the call is transferred	Commencement of handling beyond 10 working hours from the time the call is transferred	200 NIS for each working hour beyond the Tender requirements

Chapter D – The Agreement with the Winning Bidder

Engagement Agreement

Between

The Israel Tax Authority

(hereinafter: the "**Procuring Entity**")

on the one hand

And

_____

Address _____

(hereinafter: the "**Provider**")

on the other hand

Whereas the Procuring Entity has published Tender 7/2026 for the purchase of software licenses for a system for calculating tax on income and profits from digital assets transactions (hereinafter: "**the Tender**"), for the provision of the products and services detailed in **Chapter C** of the Tender ("**the Products and Services**"); and

Whereas the Provider has submitted a bid for the Tender, to provide the requested Products and Services in accordance with the provisions of the Tender, its bid and this Agreement (hereinafter: "**the Agreement**"); and

Whereas subject to its signature on the Agreement and compliance with the requirements set forth in the Tender, the Tender Committee of the Procuring Entity has selected the Provider as the winning bidder in the Tender;

NOW THEREFORE, it is hereby declared, stipulated and agreed between the parties as follows:

1. General

1.1. The following appendices are attached to this Agreement:

1.1.1. **Appendix A** – Description of the Services (Chapter C of the Tender Documents);
1.1.2. **Appendix B** – The Provider's Bid Booklet in the Tender;
1.1.3. **Appendix C** – Performance Guarantee;
1.1.4. **Appendix D** – Insurance – **Cancelled**;
1.1.5. **Appendix E** – Confidentiality and Absence of Conflict of Interest;
1.1.6. **Appendix F** – Rules for Indexing the Consideration;
1.1.7. **Appendix G** – Cyber and Information Security;

1.2. In addition, the Tender documents and clarifications to the Tender published on the Government Procurement Administration website (in accordance with the most updated version published there), shall also be deemed to form an integral part of this Agreement.

1.3. The preamble and appendices to this Agreement form an integral part thereof.

1.4. In this Agreement, terms shall have the meaning assigned to them in the Tender. The interpretation of this Agreement and its appendices shall be made in a manner that meets the express and implied Tender requirements and the purpose of the Tender, which is the optimal provision of the Products and Services to the Procuring Entity.

2. Scope and Period of the Engagement

2.1. The engagement term shall last 12 months from the date of signing this Agreement (the "Initial Engagement Period"), with the Procuring Entity having the right to extend the Engagement Period for additional periods of up to 12 months each for a cumulative additional 48 months, at its sole discretion.

2.2. For the avoidance of doubt, the Procuring Entity does not undertake to any minimum scope, and the actual implementation of the engagement shall be subject to its sole discretion.

2.3. Any change in the scope or duration of the engagement, as well as the exercise of the right to expand or extend the engagement, shall enter into force only upon signature by the authorized signatories of the Procuring Entity.

3. Provider's Representations and Warranties

3.1. The Provider represents and undertakes that –

3.1.1. There is no legal impediment to its entering into this Agreement.

3.1.2. It complies with all applicable legal requirements relevant to the provision of the Products and Services in accordance with this Agreement.

3.1.3. It possesses the experience, expertise, knowledge, tools, resources and personnel required to perform its obligations in accordance with the terms of the engagement.

3.1.4. It shall perform its obligations in accordance with the requirements of the engagement, to the satisfaction of the Procuring Entity and in accordance with the provisions of this Agreement.

3.1.5. It shall cooperate with the Procuring Entity and its representatives in all matters related to the performance of its obligations under this Agreement, including full cooperation with the instructions of the Procuring Entity's Security Officer.

3.1.6. It shall not publish or make any use of the Procuring Entity's name, its logo, information about the engagement or the fact that the Procuring Entity has entered into this Agreement with it, including in marketing material, price proposal, presentation, website, media and social media communications or any other publication without prior written consent from the Procuring Entity. For the avoidance of doubt, the Procuring Entity shall be entitled to refuse such consent, at its sole discretion and for any reason.

4. Confidentiality

4.1. The Provider undertakes that it, and anyone on its behalf, shall keep in strict confidence the information received in the course of performing its obligations under this Agreement and the Tender, both during the term of the engagement and thereafter, and shall not make any use thereof except for the purpose of performing its obligations in accordance with the Tender and this Agreement.

4.2. For the purpose of this confidentiality undertaking, it is clarified that the definition of "information" or "confidential information" will not include:

4.2.1. Information that is in the public domain or will become part of the public domain other than as a result of a breach of this undertaking.

4.2.2. Information that was in the Provider's possession prior to signing the Agreement.

4.2.3. Information received by the receiving party from a third party not as a result of a breach of this Agreement by the receiving party and which is not subject to a confidentiality obligation towards such third party.

4.2.4. Information independently developed by the receiving party without using, directly and/or indirectly, the information of the disclosing party, or any part thereof.

4.2.5. Information required to be disclosed pursuant to an order of a competent court or other governmental authority, as required by law.

4.3. To the extent that the Provider or anyone acting on its behalf submits an appropriate request to exclude a certain type of information from the scope of the Confidential Information, or to disclose it to any party, the Procuring Entity shall consider such request and may approve it, at its sole discretion, provided that the disclosure of the information does not pose risk of harm to the Procuring Entity's interests.

4.4. The Provider shall ensure that its employees and subcontractors, who are exposed to the Procuring Entity's information in the course of their work shall maintain the confidentiality of such information in accordance with the Provider's obligations under this Agreement.

4.5. Without derogating from the generality of the foregoing, the Provider declares that it is aware that the Procuring Entity holds Confidential Information and personal information and/or particularly sensitive information as defined below and that such information may come to its knowledge or possession in connection with and/or as a result of the provision of the services under this Agreement. The Provider declares that it is aware that access to such information does not grant it any rights therein, and the Provider undertakes to return to the Procuring Entity or destroy, immediately upon request from the Procuring Entity, any confidential information and/or personal information and/or particularly sensitive information it has received from the Procuring Entity, including copies thereof and any records relating thereof, if any.

4.6. For the purposes of this Agreement, "Confidential Information" means any information relating to the Procuring Entity, including any technological information or information relating to its functions, activities, or affairs, including any information, whether written or oral, relating to the Procuring Entity, including information about third parties and any other information that reaches the Provider and which is not in the public domain or any other information the disclosure of which may cause damage to the Procuring Entity, which has come or may come to the knowledge of the Provider, directly or indirectly, in connection with the provision of the Services to the Procuring Entity.

4.7. For the purposes of this Agreement, "Personal Information" and "Particularly Sensitive Information" – shall have the meaning assigned to them in the Privacy

Protection Law, 5741 – 1981, which has come to the knowledge of the Provider or into its possession in connection with this Agreement.

4.8. The Provider undertakes to prevent any use, whether by itself or by other means, of any Personal Information, Particularly Sensitive Information and Confidential Information as defined above that may come to its knowledge as a result of entering into and implementing this Agreement.

4.9. To the extent that the Provider becomes aware of or has in its possession information in connection with and/or as a result of the provision of the Services subject to this Agreement, the Provider shall be entitled to use such information solely for the purpose of performing the Services, as defined in this Agreement.

4.10. The Provider shall not retain a copy of information provided to it by the Procuring Entity and/or anyone on its behalf, shall not transfer it to any third party, and shall not create any database of any kind from the information provided to it by the Procuring Entity, to the extent that it was provided to it.

4.11. In performing the Services, the Provider undertakes to comply with all applicable regulatory requirements relating to privacy protection.

5. Information Security and Cyber Protection

5.1. The Provider shall bear sole responsibility for the security of the information transferred or stored by it under the engagement. In addition, the Provider shall be responsible for the security of the systems, software and hardware used by it for the purpose of providing the Services or Products to the Procuring Entity, for their integrity, reliability and their proper ongoing operation. In order for the Provider to comply with these obligations, the Provider shall continuously operate and update its security measures and shall ensure that the technological and procedural measures, as well as the cyber protection mechanisms used to secure the information and systems are up-to-date and comply with accepted industry standards.

5.2. In addition, the Provider shall be responsible for safeguarding the Procuring Entity's information that comes into its possession in the course of performing the agreement with adequate security measures as detailed herein and in **Appendix G – Cyber and Information Security**. The Provider shall, upon request, present to the Procuring Entity the measures it employs for securing the information, and shall comply with any requirements issued by the Procuring Entity for the remediation of any deficiency or vulnerability in information security and cyber protection. The Senior Director of the Security, Emergency and Cyber Division or anyone on its behalf shall be entitled to require periodic penetration testing and anything else written in the specification to verify the

compliance with the information security and cyber requirements appear in the Tender.

5.3. The Provider undertakes that throughout term of the engagement, the software shall, at a minimum, comply with the full requirements detailed below:

5.3.1. Compliance with international standards – the system shall comply with international standards and regulations such as the Israeli Privacy Protection Law, GDPR, SOC2, ISO-27001, etc.

5.3.2. Asset Mapping – the Provider undertakes to manage all assets in the system (including third-party components) and to conduct routine assessments of the security posture of the system and its components.

5.3.3. Risk Assessment – The Provider shall conduct an ongoing assessment process including updating and validating threat at least once a year or according to changes in the platform. It is mandatory to submit the results of such assessments once a year to the Senior Director of Security, Emergency and Cyber.

5.3.4. Secure Development – The Provider shall maintain a process of Secure Software Development Life Cycle (SSDLC) and perform periodic scans to detect possible weaknesses and vulnerabilities in the code.

5.3.5. Data Segregation and Classification – The Provider shall ensure that the system includes mechanism for classification and segregation for data, according to the various customers in the platform, both at the storage infrastructure level and at the level of separation between tenant environments. Data entered into the system by the Procuring Entity shall be segregated from all other data within the system.

5.3.6. Data Ingestion– The Provider shall ensure that the data ingestion into the system will be carried out securely in order to scan for possible vulnerabilities and weaknesses in the files prior to ingestion into the system (where applicable).

5.3.7. Access Control – The Provider shall implement a Zero-trust access model to the system and services, such as restricting access to the service account from Israel only or to certain types of browsers.

5.3.8. Authentication – The system login process shall be secured and monitored using logs. In addition, the system will unambiguously ensure the identity of the authorized user through Multi-factor Authentication (MFA).

5.3.9. User Management and Permissions – The Provider undertakes that the system includes centralized user management and authentication mechanisms based on roles.

5.3.10. Encryption – The Provider shall ensure encryption of data both “in transit” and “at rest” using industry-standard secure protocols available on the

market. The provider undertakes to provide digital keys with a high level of security that are accepted on the market through a centralized key management system.

5.3.11. System Environment Security – The Provider shall ensure the implementation of web security controls for the system environment including:

- Web Application Firewall (WAF)
- Intrusion Detection / Protection (IDS / IPS)
- Anti-Bot
- DDOS
- DNS Sec

5.3.12. Monitoring and Control – The system includes a log monitoring mechanism for all activities performed on the platform up to the Root-Cause analysis capability. The system shall support secure capability to transfer logs to the SIEM system.

5.3.13. Backups – The system supports the ability to data backup retention for one month and ensure continued accessibility in the event of failure or disruption.

5.3.14. All data within the system is encrypted, including databases and log repositories. All communications are encrypted and transferred under the TLS 1.2/HTTPS protocol. Encryption keys are securely stored under the AWS KMS service.

5.3.15. The system shall ensure the activation of the cloud provider's native data security capabilities such as Anti-Bot DDOS, logical segmentation and the use of WAF.

5.3.16. The system shall ensure change management and system hardening through the cloud provider.

5.3.17. The system will ensure vulnerability management and patching through continuous monitoring of the cloud provider and by using external tools from the service provider.

5.4. It is hereby clarified that the Procuring Entity shall be entitled, in its sole discretion, to conduct an audit to verify that the Provider complies with its obligations as detailed above.

6. Conflict of Interest in the Performance of the Agreement

6.1. The Provider undertakes that the performance of this Agreement shall not create any conflict of interest, either directly or indirectly, between it and the Procuring Entity.

6.2. In any case where a concern of a conflict of interest arises between the Provider and the Procuring Entity, the Provider shall notify the Procuring Entity thereof, without any delay, and shall act immediately to remove the conflict of interest. In addition, in the aforementioned case, the Procuring Entity shall notify the Provider of any additional or special measures required of it in order to remove the conflict of interest, and the Provider will shall implement such measures promptly.

6.3. Services provided by the Provider or any entity affiliated with it, of the type of services provided under this Tender, to any third party, do not deemed a conflict of interest, provided that the Provider complies with all of its obligations under the Tender documents and this Agreement, including its obligation to maintain confidentiality and the prohibition on use of Confidential Information and/or Personal Information and/or Particularly Sensitive Information as defined above.

6.4. To the extent that the Provider and/or the Provider's Manager and/or a person employed by the Provider and/or any other legal entity controlled (as defined in the Securities Law, 5728 – 1968) by any of the foregoing, represent taxpayers before the Tax Authority (hereinafter: "the Representatives") –

During the entire term of the engagement (including any extension thereof), the Provider undertakes that such Representatives shall not represent any party before the Procuring Entity and/or shall not handle any matter of any entity before the Procuring Entity in any matter relating to transactions in digital assets. This undertaking shall apply whether such representation is carried out directly by the Representatives or indirectly through a third party in which they are employed.

6.5. The Provider undertakes to ensure that each of its employees and any person acting on its behalf who are engaged in the performance of the Agreement shall sign a Confidentiality and Conflict of Interest Undertaking in the form set forth in Appendix E to this Agreement.

7. Intellectual Property and Copyright

7.1. The Provider owns the rights required for the provision of the Services and their use by the Procuring Entity ("Intellectual Property Rights"). In the event that the Provider does not own all the Intellectual Property Rights, it declares that the owners of the Intellectual Property Rights have granted it all the approvals, usage authorizations and licenses required under applicable law for the provision of the Services and their use by the Procuring Entity, in accordance with the terms of this Agreement.

7.2. When performing during the engagement, the Provider will not use any computer software, images, documents or other materials for which it does not have lawful authorization to use.

7.3. Any deliverable prepared by the Provider during the term of engagement for the Procuring Entity, including data, presentations, documents, meeting summaries, images, content and the like (the "Deliverables"), shall be the exclusive property of the Procuring Entity and it may make any use thereof at its discretion, including public publication. The Provider will not be entitled to sell, transfer, assign, publish, lease, register, or make any use of the Deliverables, without the prior written consent of the Procuring Entity.

7.4. The Deliverables shall not include work processes and proprietary systems of the Provider, which were not developed specifically for the Procuring Entity as part of the execution of this Agreement, and which were owned by the Provider prior to the effective date of this Agreement. In addition, the Deliverables shall not include methodologies, procedures and work methods, standard tools, ideas, concepts, know-how, and/or standard developments and/or generic knowledge that do not constitute development specifically created for the Procuring Entity. Such items shall be considered pre-existing works of the Provider and will remain its property.

7.5. For the avoidance of doubt, the Deliverables shall remain the property of the Procuring Entity even if the provision of Services by the Provider is terminated during the term of the engagement, provided that full consideration has been paid.

7.6. The provisions of this Tender/Agreement do not transfer intellectual property rights in off-the-shelf products and/or generic third parties' products (including opensource software) that are provided or used as part of the provision of the services.

7.7. Intellectual Property Infringement

7.7.1. If it is determined in a final judgment of a competent court that a service provided by the Provider to the Procuring Entity infringes any intellectual property rights of a third party, the Provider shall act as follows:

7.7.1.1. The Provider shall notify the Procuring Entity thereof as soon as possible.

7.7.1.2. The Provider shall cease providing the infringing service.

7.7.1.3. The Provider shall make all reasonable efforts to continue providing the service in a manner that does not infringe the intellectual property rights of any third party, while complying with its obligations under this Agreement, and without degrading the level of service.

8. Subcontractors

8.1. Subject to the provisions of the engagement documents, the Provider may engage subcontractors for:

8.1.1. Technical support infrastructure.

8.1.2. Training and implementation

8.2. No use of subcontractors shall be permitted in the performance of this Agreement, except as provided in this section.

8.3. Without derogating from the foregoing, the overall responsibility for the performance of this Agreement and compliance with all its terms and conditions shall be of the Provider and at its sole responsibility.

9. Relations between the Parties

9.1. It is hereby declared and agreed between the parties that:

9.1.1. The relationship between them under this Agreement is not that of employer and employee and the Procuring Entity shall not the deemed the employer of the Provider's employees and subcontractors.

9.1.2. The Provider alone shall be responsible for any payment, indemnification for damages, compensation or any other payment due it under any law to persons employed by it, whether directly or as service providers, or to any other person.

9.1.3. The Procuring Entity shall not be liable for any payment to National Insurance Institute or for any other social benefits in respect of persons employed by the Provider.

9.1.4. If, despite the above, a judicial or administrative authority determines that the Procuring Entity bears direct liability towards the Provider, its employees or its subcontractors, as if it were their employer, the Provider shall indemnify the Procuring Entity for any payment imposed on it which exceeds the consideration payable to the Provider under this Agreement. In this regard, the Provider shall bear the legal expenses and attorney's fees incurred by the Procuring Entity.

9.1.5. In the event that a claim as described in this section is filed, the Procuring Entity shall notify the Provider thereof and shall allow the Provider to defend against such claim.

10. Consideration

10.1. The consideration to the Provider shall be paid in accordance with the price proposal, attached as **Appendix B** to this Agreement.

10.2. To the extent that the Provider is a legal entity incorporated in accordance with the laws of the State of Israel, the consideration shall be paid in NIS. Accordingly, the rates stated in the Provider's price proposal shall be converted into NIS at the representative exchange rate of the US dollar, as published by the Bank of Israel on the date of issuance of the invoice by the Provider.

10.3. To the extent that the Provider is a legal entity not incorporated under the laws of the State of Israel, the consideration shall be paid in US dollars, in accordance with the rates stated in the Provider's price proposal.

10.4. Payment of the consideration shall be made based on actual performance and subject to the terms of this Agreement:

10.4.1. The consideration for an annual license for the proposed system ("Base Package") –

10.4.1.1. In the first year of the engagement – the consideration shall be paid after completion of the initial training and implementation and upon approval by the Procuring Entity that these have been performed to its full satisfaction.

10.4.1.2. During the remainder of the engagement period (including an extended engagement period if the option to extend the engagement has been exercised by the Procuring Entity) – the consideration shall be paid in advance at the beginning of each engagement year.

10.4.2. The consideration for an addition of 500,000 transactions to the "Base Package" shall be paid only if the Procuring Entity decides to exercise its right to order such additional transactions from the Provider as aforesaid. The consideration shall be paid after a purchase order has been issued to the Provider signed by the authorized signatories of the Procuring Entity.

10.4.3. The consideration for initial training and implementation (one-time) – shall be paid after the completion of the initial training and implementation and upon approval by the Procuring Entity that these have been performed to its full satisfaction.

10.4.4. Hourly cost of technical assistance/training beyond initial training – This payment shall be made only if the Procuring Entity has decided to

exercise its right to order such hours from the Provider and has issued a purchase order to the Provider signed by the authorized signatories of the Procuring Entity. The payment shall be made on a quarterly basis for the hours of assistance that were performed in the preceding quarter.

10.4.5. Hourly cost of a testimony by an expert witness – This payment shall be made to the extent that the Procuring Entity has decided to exercise its right to order such hours from the Provider and has issued a purchase order to the Provider signed by the authorized signatories of the Procuring Entity. Payment shall be made following confirmation by the Procuring Entity that the services were provided by the Provider to its satisfaction.

10.5. Indexation of the Consideration

10.5.1. The consideration will be subject to indexation based to the cumulative increase in the Consumer Price Index (CPI) in the United States

10.5.2. Such indexation shall be carried out in accordance with the provisions set forth in **Appendix F** to the Agreement.

10.6. Finality of the Consideration

10.6.1. The consideration payable to the Provider shall be final, and no additional payment shall be made to the Provider in respect of the performance of its obligations under this Agreement, including reimbursement of expenses, travel costs, payments to subcontractors, payments to third parties, and the like, unless expressly stated otherwise in the engagement documents.

10.6.2. In any case where changes in the provisions of the law apply in a manner that affects the performance of this Agreement, the Provider shall bear the costs of such changes, unless expressly stated otherwise in the engagement documents.

11. Payment Terms

11.1. The payment terms set forth below are subject to the directives of the Accountant General at the Ministry of Finance as published from time to time.

11.2. For the purpose and as a condition for receiving payments, the Provider shall submit to the Procuring Entity with a copy of a licensed business certificate under the Value Added Tax Law, 5736 – 1975, valid for the fiscal year in which the payment is requested, a certificate from an Authorized Official within the meaning of the Public Bodies Transactions Law, valid for that fiscal year, that it manages or is exempt from managing the accounting books and records that

it must manage under the Income Tax Ordinance [New Version] and applicable Law, and an invoice detailing the payments due to the Provider in accordance with the Agreement ("**Invoice**"). The Provider must submit the Invoice in accordance with the Procuring Entity's instructions, as a condition for approving the invoice and transferring the payment to the Provider.

11.3. The Invoice shall include the following details and documents:

11.3.1. The Provider's name and address, Provider's identification number, Invoice date, commitment or purchase order number, description of the service or work (as well as unit of measure, quantity, unit price, if any), Total amount before VAT, VAT amount of the invoice (applies to authorized business only), the total amount payable – in figures and words, the Provider's signature or digital signature, and the indication "Computerized Document".

11.4. In the event of a change in the VAT rate, the consideration payable to the Provider shall be adjusted accordingly.

11.5. In the event that of changes in taxes or levies (other than VAT) affecting the price of the services or goods, such changes shall not affect the consideration, unless expressly approved in advance in writing by the Procuring Entity, and at its sole discretion.

11.6. The Provider shall submit reports and invoices through the Government Supplier Portal, a governmental computerized system that allows, among other things, the submission of invoices online.

11.7. The Procuring Entity shall review and approve each invoice submitted for payment by the Provider, in accordance with the above and the directives of the Accountant General.

11.8. The payment date for an invoice approved by the Procuring Entity shall be made no later than 45 days from the date on which the invoice was received by the Procuring Entity, and in exceptional cases no later than 30 days from the end of the same month during which the invoice was received by the Procuring Entity.

11.9. It is clarified that a purchase order signed by authorized signatories of the Procuring Entity shall be issued to the Provider once every 12 months, from the date of commencement of the Agreement.

12. Performance Guarantee

12.1. As security for the fulfillment of the Provider's obligations under this Agreement, the Provider shall provide the Procuring Entity with an autonomous, unconditional guarantee, in an amount equal to 5%, which will be derived from the scope of the engagement.

12.2. The performance guarantee will be a digital guarantee in accordance with the Digital Guarantees Standard published by the Accountant General, and which was issued by an entity authorized by the Accountant General to issue a digital guarantee in accordance with the standard. In the aforementioned case, the guarantee will be in accordance with the wording specified as Appendix C to this Agreement and shall be managed in accordance with the Digital Guarantees Standard and Government Financial Directive (Takam) 14.4.1 "Digital Guarantees".

12.3. The guarantee shall be issued by an entity authorized to issue guarantees in accordance with the instructions specified in Government Financial Directive (Takam) 7.3.3 "Guarantees".

12.4. The guarantee will shall remain valid for 90 days following the end of the engagement period. If the Procuring Entity exercises the option to extend the engagement period, the Provider will extend the validity of the guarantee accordingly, such that it remains valid until 90 days after the end of the extended engagement period.

12.5. The Procuring Entity may require an extension of the guarantee for additional three months beyond its expiry, where necessary to ensure completion of the provision of services or a warranty or to ensure that the Provider complies with its obligations under this Agreement. If the Provider fails to extend the guarantee in accordance with the provisions of this Agreement, the Procuring Entity may forfeit the guarantee, at its sole discretion.

12.6. During the engagement period, the Procuring Entity may, at its sole discretion, reduce the amount of the performance guarantee to a lower amount, as determined by it.

12.7. After the expiration of the guarantee, if it has not been forfeited, the Procuring Entity will return the guarantee to the Provider.

13. Liability and Indemnification

13.1. The Provider shall be liable for any loss or damage of any kind caused to the Procuring Entity, its employees, and anyone acting on its behalf, as well as to any body, person or third party, due to an act or omission of the Provider, its employees, agents, subcontractors or anyone acting on its behalf, in the performance of this Agreement.

13.2. The Procuring Entity, its representatives or those employed by it shall not be liable and shall not bear any payment, expense, loss or damage of any kind of damage caused to the Provider, its representatives or those employed by it. The foregoing shall not apply to damage caused intentionally and for which the Procuring Entity is liable under applicable law.

13.3. The termination of this Agreement shall not derogate from the Provider's liability for damages arising from or related to this Agreement or the provision of Services thereunder.

13.4. The Provider undertakes to fully indemnify the Procuring Entity, in the event that the Procuring Entity is liable for a final judgment of a competent judicial body, and to pay any amount the Provider is obligated to bear under this Agreement, including all of the Procuring Entity's expenses, legal costs and attorney's fees that it may incur in connection with the claim for the aforementioned, as well as indexation differences and statutory interest. The indemnification obligation shall apply whether the indemnity arises from a claim by an employee of the Provider or anyone acting on behalf of the Provider (including subcontractors) or an employee of the Procuring Entity or a third party or an insurer or from any other source. The amounts as aforesaid shall be paid to the Procuring Entity immediately upon submission of its written demand, detailing the expenses incurred as aforesaid.

13.5. Third Party Claims

13.5.1. If a third party raises a claim arising from or related to this Agreement, including infringement of intellectual property rights or damages caused to a third party (hereinafter: "**Infringement Claim**"), the parties shall act as follows:

13.5.1.1. The parties will inform each other of the claim and its grounds as soon as possible in order to allow each party to defend itself against such claim.

13.5.1.2. In the event that such a claim is filed, the Procuring Entity may require the Provider to step into the Procuring Entity's shoes for the purpose of conducting the proceedings.

14. Insurance

14.1. The Provider undertakes to carry out and maintain all insurance policies specified herein for its own benefit and for the benefit of the State of Israel – the Israel Tax Authority, including all coverages and conditions set forth, with the limits of liability not being less than those specified below:

14.1.1. Employers' Liability Insurance

14.1.1.1. The Provider shall insure its legal liability according to the Torts Ordinance (New Version) and/or the Defective Products Liability Law, 5740 – 1980 towards its employees in an employers' liability insurance in all areas of the State of Israel including territories under its control.

14.1.1.2. The liability limit shall not be less than 20,000,000 NIS per employee, per event and for the insurance period.

14.1.1.3. The insurance shall be extended to cover the insured's liability towards contractors, subcontractors and their employees, if and when considered their employer.

14.1.1.4. The insurance shall be extended to indemnify the State of Israel – the Israel Tax Authority, if it is claimed in the event of any work accident/occupational disease that they bear any employer's liability towards any of the Provider's employees in its service.

14.1.2. Third Party Liability Insurance

14.1.2.1. The Provider shall insure its legal liability under the laws of the State of Israel with third party liability insurance for bodily injury and property (including consequential damage) for its activities, in all areas of the State of Israel including territories under its control.

14.1.2.2. The liability limit shall not be less than 2,000,000 NIS per event and for the insurance period.

14.1.2.3. The policy shall include a Cross Liability clause.

14.1.2.4. The insurance shall be extended to cover the liability of the insured towards a third party from the activities of contractors, subcontractors and their employees.

14.1.2.5. The insurance shall be extended to indemnify the State of Israel – the Israel Tax Authority, to the extent that they are deemed liable for the acts and/or omissions of the Provider and all those acting on its behalf.

14.1.3. Combined Professional Liability and Product Liability Insurance

COMBINED PRODUCTS LIABILITY AND PROFESSIONAL INDEMNITY POLICY FOR THE SOFTWARE AND HARDWARE INDUSTRY.

or

ELECTRONIC PRODUCTS AND SERVICES ERRORS OR OMISSIONS AND PRODUCTS LIABILITY INSURANCE

or

Another form of combined insurance for professional liability and product liability for the high-tech industry/IT industry as follows: _____ **(Subject to Inbal's examination and consideration).**

14.1.3.1. The Provider shall insure its liability and the manufacturer's liability* in connection with for the procurement and provision of licensing services including warranty and maintenance for a system for calculating profit and tax from digital assets transactions (crypto), in accordance with the Tender and the Agreement with the State of Israel – the Israel Tax Authority, with combined professional liability and product liability insurance.

* **If the Provider is not the manufacturer, as an alternative, a separate product liability insurance certificate from the manufacturer's insurer may be presented, according to which (a) the name of the insured under the policy also includes the State of Israel – the Israel Tax Authority, (subject to the extension of indemnity below), and including: (b) a "Cross-Liability" clause (c) a waiver of the right of substitution/replacement towards the State of Israel – the Israel Tax Authority and their employees (d) a jurisdiction and territorial boundaries clause – including the State of Israel.**

14.1.3.2. The policy shall cover the liability of the Provider, its employees and all persons acting on its behalf:

14.1.3.2.1. In connection with a professional act or omission – coverage for breach of professional duty, error, omission, neglect and negligence.

14.1.3.2.2. Its liability arising from a product defect – coverage for damages caused in connection with products manufactured, developed, assembled, repaired, supplied, sold, distributed or

otherwise handled by the Provider or anyone acting on its behalf.

14.1.3.3. The activities of the Provider, its employees and all those acting on its behalf include, among other things, installation, upgrade, maintenance, system design, implementation, testing, training and technical support services for the Israel Tax Authority.

14.1.3.4. The limits of liability shall not be less than 4,000,000 NIS per event and for the insurance period.

14.1.3.5. The policy will include the following extensions:

14.1.3.5.1. Extension of the discovery period to at least 12 months.

14.1.3.5.2. Cross Liability, however, coverage shall not apply to claims by the Provider against the State of Israel – the Israel Tax Authority.

14.1.3.5.3. Fraud and dishonesty of employees.

14.1.3.5.4. Loss of documents, including loss of use and/or delay resulting therefrom.

14.1.3.6. The insurance shall be extended to indemnify the State of Israel – the Israel Tax Authority, with respect to liability for damage arising from defects in the products that were supplied, maintained, repaired, upgraded or otherwise treated for the State of Israel – the Israel Tax Authority, by the Provider and all persons acting on its behalf and/or to the extent that they are deemed responsible for the acts and/or omissions of the Provider and all persons acting on its behalf.

14.1.4. Additional Insurance

14.1.4.1. The Provider shall ensure that professionals, service providers, suppliers, technicians, programmers, contractors and subcontractors on its behalf maintain appropriate insurance regarding their activities within reasonable limits of liability, including third-party liability insurance, employers' liability insurance towards their employees, professional liability insurance, and combined product/ professional liability insurance (as applicable).

14.1.4.2. The liability insurance shall be extended to include the State of Israel and the State of Israel – Tax Authority as additional insureds, subject to the customary indemnity extensions of for the same type of insurance. All policies shall include a waiver of subrogation by the insurer against the State of Israel – Tax Authority and towards

its employees only (however, such waiver shall not apply to a person who caused damage with malicious intent), as well as a clause according to which the policies shall primary and non-contributory without right of contribution and/or recourse.

14.1.5. General

All insurance policies required from the Provider shall include the following conditions:

14.1.5.1. The following additional insureds shall be added to the name of the insured: The State of Israel – the Israel Tax Authority, subject to the above indemnity extensions.

14.1.5.2. In any case of adverse change or cancellation of the insurance by one of the parties, they shall not be valid unless 60 days' prior written notice has been provided to the Tax Authority Accountant.

14.1.5.3. The insurer waives any right of subrogation, claim, contribution or recourse against the State of Israel – the Israel Tax Authority, provided that the waiver does not apply in favor of a person who caused the damage with malicious intent.

14.1.5.4. The Provider shall be solely responsible vis-à-vis the insurer for the payment of premiums for all policies and for the fulfillment of all obligations imposed on the insured under the terms and conditions of the policies.

14.1.5.5. The deductibles specified in each policy shall apply exclusively to the Provider.

14.1.5.6. Any clause in the insurance policies that forfeits or reduces in any way the insurer's liability when other insurance is in place, shall not applied vis-à-vis the State of Israel and the insurance shall be deemed primary insurance that fully entitles the rights under the insurance.

14.1.5.7. The exclusion relating to intent and/or gross negligence shall be null and void to the extent that it exists.

14.2. The Provider undertakes, throughout the entire period of the contractual agreement with the State of Israel – the Israel Tax Authority and as long as its liability exists, to maintain the insurance policies in force. The Provider undertakes that the insurance policies will be renewed for each insurance period, as long as the contract with the State of Israel – the Israel Tax Authority is in force.

14.3. A certificate of insurance, signed by the insurer confirming the existence of the insurance, shall be submitted by the Provider to the Tax Authority by the date of signing the contract. The Provider undertakes to present a certificate signed by the insurer confirming the renewal of the policies to the Tax Authority no later than seven days before the end of the insurance period.

14.4. It is hereby clarified that the insurance certificates to be presented do not reduce and/or detract from the Provider's obligations to arrange the insurances according to the insurance clauses specified above, and for the avoidance of doubt, the binding insurance requirements are as set forth above. The Provider is required to review and comply with these requirements and, if necessary, to engage insurance personnel on its behalf, in order to meet and implement these requirements in the policies as required.

14.5. The State of Israel – the Israel Tax Authority, reserves the right to receive from the Provider at any time, copies of the policies, in whole or in part, in the event of the discovery of circumstances that may give rise to a claim under the policies and/or in order to be able to examine the Provider's compliance with these provisions and/or for any other reason, and the Provider will forward the copies of the policies in whole or in part, as stated, immediately upon request. The Provider undertakes to make any changes or amendments required in order to align the policies with its obligations according to the above insurance provisions. It is agreed that the Provider will be entitled to redact from the policies confidential business and/or commercial information that is not relevant to this engagement.

14.6. The Provider declares and undertakes that the right of the State of Israel – the Israel Tax Authority, to conduct the examination and to require the changes as detailed above does not impose on the State of Israel – the Israel Tax Authority or anyone on their behalf any obligation or any liability whatsoever regarding the said insurance policies/certificates, their nature, scope and validity, or their absence, and shall not derogate from any obligation imposed on the Provider under this Agreement, whether or not adjustments were required, and whether or not they were reviewed.

14.7. For the avoidance of doubt, it is hereby agreed that the required insurances, liability limits and coverage terms constitute minimum requirements imposed on the Provider, and do not constitute approval by the State of Israel or anyone on its behalf of the scope or extent of the insured risk, and it must examine its exposure and determine the necessary insurances, including coverage scope liability limits and insurance period accordingly.

14.8. Nothing in the insurance clauses shall exempt the Provider from any obligation applicable to it under law and under this Agreement, and the foregoing shall

not be construed as a waiver by the State of Israel – the Israel Tax Authority, of any right or remedy granted to them by any law and under this contract.

14.9. Failure to comply with the terms of these insurance clauses constitutes a material breach of this Agreement.

15. Assignment of Rights or Obligations under the Agreement

15.1. The Provider is strictly prohibited from assigning or transferring any right or obligation under this Agreement or the performance of the Agreement, without the prior written approval of the Procuring Entity, in accordance with its sole discretion. Without derogating from the foregoing, the assignment of rights or obligations under this Agreement shall be subject to the signing of a "back-to-back" agreement between the assignor and the assignee. The said agreement shall be submitted to the Procuring Entity as a condition for the entry into force of the assignment of rights or obligations.

15.2. It is hereby declared and agreed that the Procuring Entity has the right to assign or transfer any right or obligation under this Agreement without the need to obtain any approval from the Provider or any third party.

16. Termination of the Engagement

16.1. The Procuring Entity shall be entitled to notify the Provider with 90 days' prior notice of the termination of the engagement for any reason, at the Procuring Entity's sole discretion.

16.2. The validity of the engagement is conditional on the existence of an approved budget of the Procuring Entity. In the event that, during the engagement period, such approved budget is not available, the engagement shall be terminated immediately.

16.3. Without prejudice to the generality of the foregoing anywhere in the agreement, the Procuring Entity may terminate the engagement with the Provider, upon 30 days' notice, and after holding a hearing with the Provider, in writing or orally, in accordance with the decision of the Procuring Entity, upon the occurrence of any of the following cases:

16.3.1. If a pre-liquidator, temporary or permanent liquidator is appointed for the Provider;

16.3.2. If a temporary or permanent receiver is appointed over the Provider's business and/or assets;

16.3.3. If a stay of proceedings order is issued with respect to the Provider;

16.3.4. If an order to initiate proceedings under the Insolvency and Economic Rehabilitation Law, 5778 – 2018, or an equivalent order in another country is issued with respect to the Provider;

16.3.5. If the Provider becomes bankrupt, suffers from an illness that prevents it from performing the obligations under this Agreement, or ceases performance of the Agreement for any other reason;

16.4. The Provider must immediately notify the Procuring Entity of the occurrence of one of the events specified in this section.

17. Breach of the Agreement

17.1. Material Breach of the Agreement –

17.1.1. The following shall be considered a fundamental breach of this Agreement (hereinafter – " **Material Breach**"):

17.1.1.1. Breach of the following sections of this Agreement (by section title): Provider's Representations and Warranties; Confidentiality; Information Security and Cyber Protection; Conflict of Interest in the Performance of the Agreement; Intellectual Property and Copyright; Liability and Indemnification; Insurance; Assignment of Rights or Obligations under the Agreement;

17.1.1.2. If the Provider took part in coordinating bids, for the purpose of winning the Tender;

17.1.1.3. Supply of a product that does not meet the requirements of the engagement;

17.1.1.4. If the Provider ceases performance of the Agreement;

17.1.2. In the event the Provider commits a material breach of the Agreement, the Procuring Entity may, at its discretion, act as follows:

17.1.2.1. Allow the Provider to remedy the breach, within 7 working days of receiving the notice from the Procuring Entity, or within a longer period of time determined by the Procuring Entity according to the circumstances of the case. In any case where the breach is not remedied within the period of time set for this purpose, the Procuring Entity shall be entitled to notify the Provider, upon a 7-day prior notice of termination of the engagement.

17.1.2.2. If, as a result of the material breach, the Procuring Entity or anyone on its behalf is expected to be harmed immediately, the Procuring Entity may terminate the engagement with the Provider, in whole or in part, immediately and without prior notice, and cancel the agreement, without derogating from the Procuring Entity's right to any remedy or compensation under the agreement or under any law.

17.2. Non- Material Breach of Agreement

17.2.1. Without derogating from the above, in any case of failure of the Provider to comply with its obligations under the engagement, for any reason whatsoever, the Procuring Entity may allow the Provider to remedy the breach within 15 days from the date of a written notice sent by the Procuring Entity in accordance with the provisions of the Agreement, or within another period of time determined by the Procuring Entity in accordance with the circumstances of the case.

17.2.2. In any case where the breach is not remedied within the period of time set for this purpose, the Procuring Entity shall be entitled to act in accordance with the remedies set forth below:

17.2.3. Termination of the agreement due to breach or anticipated breach:

17.2.3.1. The Procuring Entity shall be entitled to notify the Provider with a 30-days' prior notice of termination or suspension of the engagement due to breach of the Agreement.

17.2.3.2. If the Provider becomes aware that there is a reasonable likelihood that it will not be able to fulfill all or part of its obligations for any reason, or that it will not be able to meet the service timelines and conditions (in this section: "**Anticipated Breach**"), it shall immediately notify the Procuring Entity orally and by e-mail.

17.2.3.3. In any event of an Anticipated Breach of the Agreement, the Procuring Entity may, at its discretion, allow the Provider to prepare a corrective action plan and discuss it, terminate the engagement, or suspend it, in whole or in part.

17.2.4. Set-Off and Withholding

17.2.4.1. Without derogating from the Procuring Entity's rights under this Agreement or under any law, the Procuring Entity shall have the right to set off from amounts it owes to the Provider under this Agreement, any debt owed to it by the Provider, upon written notice of 7 days before of the execution of the set-off, including between orders. The Procuring Entity shall also be entitled to withhold any amount it owes the Provider until payment of any debt owed by the Provider to the Procuring Entity is made. If possible, the Procuring Entity shall act to give the Provider the opportunity to present its claims in this regard.

17.2.4.2. The Provider shall not have any right of set-off or lien against the Procuring Entity or any other procuring entity for any amount that it claims is owed to it by either of them.

17.2.5. Forfeiture of Guarantee

17.2.5.1. Without prejudice to what is stated elsewhere in this Agreement, the Performance Guarantee may be forfeited by the Procuring Entity due to a breach of the terms of this Agreement by the Provider or due to unacceptable and bad faith conduct, or for the purpose of any other payment due to the Procuring Entity from the Provider, including compensation.

17.2.5.2. The Provider shall be given an opportunity to present its claims in writing or orally, before the Procuring Entity exercises its authority under this Section.

17.2.5.3. In the event that the forfeiture of the guarantee is made for the purpose of compensating the Procuring Entity, it is hereby clarified that the forfeiture of the guarantee shall not be considered full payment of the compensation under this Agreement, and that the Procuring Entity shall be entitled to receive from the Provider the difference between the amount paid as a result of the forfeiture of the guarantee and the amount of compensation due to the Procuring Entity.

17.2.5.4. After the forfeiture of the guarantee, and in accordance with the Procuring Entity's instructions and at its sole discretion, the Provider will be required to provide a new performance guarantee in the amount specified in this Agreement, as a condition for the continuation of the engagement.

17.2.6. Service Level Agreement and Agreed Compensation –

17.2.6.1. The Service Level Agreement (SLA), as detailed in Chapter C, Table 7, is intended to define the level of service required by the Procuring Entity from the Provider. If the Provider does not meet the defined service level, the Procuring Entity may collect agreed compensation from the Provider as shown in Table 7 above.

17.2.6.2. The realization of the agreed compensation by the Procuring Entity may be carried out by any means, including by way of offsetting an invoice or forfeiting of a guarantee.

17.2.6.3. Notwithstanding the above, the realization of agreed compensation is not conditional upon prior notice or the possibility for the Provider to remedy the breach.

17.2.6.4. The amounts specified in Table 7 for agreed compensation are the maximum amounts and the Procuring Entity has sole discretion

whether to demand compensation at a lower level than the amount in the table.

17.2.6.5. The amount of compensation agreed upon from the above-mentioned table, in aggregate for any period of 12 consecutive months, shall not exceed 20% of the scope of the procurement actually carried out during this period.

17.2.7. Procurement from an Alternative Provider

17.2.7.1. Without derogating from what is stated elsewhere in this Agreement and the Tender, if as a result of a breach of the Agreement or an anticipated breach, a service required by the Procuring Entity is not available from the Provider to the Procuring Entity's satisfaction, the Procuring Entity shall be entitled to procure such service from an alternative Provider, at its sole discretion. If possible, the Procuring Entity will act to give the Provider the opportunity to present its claims in this regard.

18. Cumulative Remedies

18.1. The remedies, including the right of set-off, lien, forfeiture, agreed compensations, and all actions that the Procuring Entity is authorized to take in response to a breach of this Agreement by the Provider, are cumulative, and nothing in this Agreement shall be construed to deny the Procuring Entity the right to any remedy under this Agreement or under any law.

18.2. The Procuring Entity's waiver of its rights due to a breach of any provision of this Agreement by the Provider shall not be deemed a waiver of any other breach of that provision or any other provision.

19. Essential Services and Emergency Situations

19.1. In a state of emergency, from the moment it is declared by the Knesset of Israel, the Government of Israel, the National Emergency Authority (RAHEL) or any entity authorized to do so in accordance with any law (hereinafter: an "Emergency Situation"), or alternatively, in a situation defined by the Procuring Entity as a state of heightened alert such as: natural disaster, national disaster, outbreak of an epidemic, state of war, preparations for war or a military situation (hereinafter: "Alert State"), the Provider shall continue to supply the goods/services regularly, and in accordance with its obligations under this Agreement.

19.2. For the purposes of this clause, an Emergency Situation includes only emergency situations declared after the signing of the Engagement Agreement.

19.3. Without derogating from the foregoing, in any case where, as a result of an Emergency Situation, Alert State or event of Force Majeure, the Provider has difficulty in supplying certain goods or services or in fulfilling any of its other obligation under this Agreement, the Provider shall contact the Procuring Entity in advance, or in exceptional cases where this was not possible, immediately and close to the moment the Provider became aware of such difficulty, in order to inform the Procuring Entity and obtain its approval, for a limited period of time, to deviate from its obligations under the Tender. In such a case, the Procuring Entity may reject the request or approve it for a limited period, or approve it subject to conditions, including a condition whereby, during such period, the Procuring Entity may procure the required services from an alternative Provider.

19.4. "Force Majeure" for the purposes of this section: war, invasion of an enemy state, acts of an enemy state or hostilities, insurrection, epidemic, natural disaster and any other circumstance beyond the Provider's control, which the Provider could not, reasonably, have foreseen in connection with this engagement.

20. Termination of the Engagement

20.1. If the engagement with the Provider is terminated or discontinued, in whole or in part, for any reason, the following terms shall apply:

20.1.1. The Procuring Entity shall pay the Provider for actions performed by the Provider prior to the termination of the engagement, for which the Provider is entitled to payment in accordance with the terms detailed in this Agreement.

20.1.2. The Provider shall be required to act promptly and without delay to export and receive all information, data, documents and processing products created or stored within the system during the engagement period. For the purposes of this section, "Information" includes, among other things, but not limited to:

20.1.2.1. All raw data entered into or collected by the system.

20.1.2.2. Processing results, including tax calculations, FIFO/LIFO adjustments, lot matching, transaction classifications, analytical results and reports.

20.1.2.3. Intermediate Data, calculation matrices, status data and clustering information.

20.1.2.4. Lists of wallets, addresses, associations, tags and associated metadata.

20.1.2.5. Logs, access history, manual intervention data and user actions.

20.1.2.6. Any file entered, imported, processed or produced as part of the service.

20.1.3. All information will be transferred to the Procuring Entity in an open, documented and standard format (e.g.: CSV, JSON, Excel, PDF), which will ensure the integrity of the data and will allow the Procuring Entity to continue to use it, process it or import it into an alternative system – without dependency on the Provider.

20.1.4. The Provider undertakes that no information of any type will remain in the system that is not available for download, and that there are no components in the system that cannot be exported. To the extent that there are internal information components required to understand the results (e.g., calculation formulas, dependencies or analytical parameters) – these will also be transferred in full to the Procuring Entity.

20.1.5. The transfer of data will be carried out without any additional charge, within a schedule to be determined by the Procuring Entity and according to its instructions.

20.1.6. The transfer of data and information will be carried out by the Provider in a manner that will ensure continuity of service, as necessary.

20.1.7. Immediately upon completion of the transfer of data and after written approval by the Procuring Entity, the Provider will securely delete any information of the Procuring Entity that is stored with it, and will confirm in writing to the Procuring Entity that a full deletion has been carried out in accordance with the requirements and provisions of any law.

20.2. The Procuring Entity may enter into an agreement with another Provider regarding the engagement.

20.3. The Provider will cooperate with the Procuring Entity in transferring responsibility for the performance of its obligations under this Agreement to the Procuring Entity or another Provider selected by the Procuring Entity. In this regard, the Provider will provide the Procuring Entity or the new Provider with any relevant information, assist them in answering questions, and be available for their inquiries. In the event that the Provider does not cooperate in the transfer of responsibility, as detailed above, it will be liable for any damage caused to the Procuring Entity or the new Provider who has commenced performance under this Agreement. The Provider will not be paid any additional consideration for such cooperation beyond what is provided for in this Agreement.

20.4. The Provider shall not claim, monetary demand or other claim against the Procuring Entity in connection with the termination of the engagement under this Agreement.

21. Parties' Addresses and Notices

21.1. Any notice under this Agreement shall be delivered by electronic mail, unless the parties have agreed otherwise; such notice by electronic mail shall be deemed to have been received upon receipt of a read receipt, or after 3 days from the date of confirmation of transmission of the notice by electronic mail, whichever is the earlier.

21.2. E-mails under this Agreement shall be sent to the following addresses:

21.2.1. The Procuring Entity's email address: mehrazim@taxes.gov.il or any other e-mail address updated by the Procuring Entity.

21.2.2. The Provider's e-mail address: _____ or any other e-mail address updated by the Provider.

21.3. Any material notice under this Agreement (such as notices regarding delays, deviations in consideration, breach claims, urgent matters, etc.) will be delivered by e-mail, accompanied by a telephone call to verify receipt of the e-mail.

21.4. Confirmation of sending from the e-mail box will serve as evidence of the date of sending. A read receipt shall serve as evidence of the date of delivery.

22. Miscellaneous

22.1. The parties agree that jurisdiction in all matters arising from or related to this Agreement will be exclusively vested in the competent courts in the district where the Tender Committee of the Procuring Entity is located, and Israeli law will apply to them.

22.2. Details of the Agreement and its implementation shall be published on the government Freedom of Information website, in accordance with the Procedure for the Publication of Engagements and, in relevant cases, also according to Government Decision 1116 of 29.12.2013, in accordance with the guidelines which are detailed in the aforementioned government decision.

22.3. Any amendment to the provisions of this agreement shall be made with prior written consent of both parties.

22.4. This Agreement constitutes the entire agreement between the parties, and no agreement or arrangement made prior to the signing of this Agreement regarding the subject of the engagement shall be valid.

22.5. The date of signing this Agreement shall be the date of signature of the last party on this Agreement.

IN WITNESS WHEREOF, the parties hereto have signed:

Name and Signature - Authorized Signatory of the Procuring Entity	**Name and Signature- Authorized Signatory of the Provider**
Name and Signature - Authorized Signatory of the Procuring Entity	**Name and Signature- Authorized Signatory of the Provider**

Appendix C – Performance Guarantee

Digital Guarantee Printout (Do not complete manually, to be completed by a system)

This document is a printout of a digital guarantee and is intended for illustrative purposes only.

This printout was produced by the system of &Name of the Guarantee Issuer/Guarantee Beneficiary as applicable& on DD/MM/YYYY at SS:MM: HH based on a digital guarantee file.

Guarantee Details

Digital Guarantee Code: XXXX-YYYN-NNNN-NNNN-NNCC

Guarantee Issuer:

_____ Branch No.: _____

Guarantee Issuer's Telephone: _____ Guarantee Issuer's Fax: _____

Guarantee Issuer's Address: _____

Street and Number: _____ Town: _____ Zip Code _____

Name of Authorized Signatory 1: _____

Name of Authorized Signatory 2: _____

Beneficiary:

_____

_____

The Principal (hereinafter jointly and/or severally: "the Principal"):

Principal ID	Principal Name

Subject of the Guarantee:

(Name of the Tender / subject of the engagement)

Amounts and Dates

Guarantee amount _____ New Israeli Shekels.

Indexation: _____ Base Date for Indexation: _____

Guarantee Issuance Date: _____ (To be filled in by the issuer)

Guarantee Expiration Date: _____

Wording of the Commitment

The Guarantee Issuer hereby guarantees to the Beneficiary, on behalf of the Principal, for the payment of any amount that the Beneficiary will demand from the Guarantee Issuer, in connection with the subject of the guarantee, and which will not exceed the amount of the guarantee. The Guarantee Issuer hereby undertakes to pay the Beneficiary the said amount within the number of days for forfeiture specified in the guarantee, from the date of the Beneficiary's demand and without the Beneficiary being required to substantiate its demand or to first demand the payment of the amount from the Principal.

In the event of such demand, the Guarantee Issuer shall not assert any defense against the Beneficiary that may be available by it or the Principal and shall not condition the payment on any condition or delay it for any reason, including the collection of the said amount by the Principal.

This guarantee is not transferable or assignable.

This guarantee may be exercised in parts, in such a way that its partial forfeiture shall not impair its validity with respect to the remaining unexercised amount of the guarantee, provided that the total payments under this guarantee shall not exceed the guaranteed amount.

This guarantee shall be subject to the provisions of Israeli law only.

The terms for managing this guarantee shall be in accordance with the Digital Guarantees Standard as published on the website of the Accountant General's website, as drafted at the time of issuance of the guarantee, and including in accordance with the terms detailed below:

- This guarantee shall be managed digitally, by sending requests and demands between the systems of the Beneficiary and the systems of the Guarantee Issuer, in accordance with the terms detailed in the Digital Guarantees Standard.

- The dates in the guarantee refer to calendar days, ending at 23:59, with the exception of the counting of days for payment for forfeiture of a guarantee by the Guarantee Issuer. The counting of days for payment for forfeiture of the guarantee shall commence on the banking business day on which the demand for forfeiture was received from the Beneficiary. if the demand was received outside a banking business day, the counting of days for the execution of the forfeiture shall commence on the next banking business day.

- Upon expiration of the guarantee validity period, the guarantee shall lapse without the need for any further action on the part of the Principal, the Beneficiary or the Guarantee Issuer.

Number of days for forfeiture: 15

References (to be filled in by the technological system)

Internal reference of the Guarantee Issuer:

Internal reference 1 of the Beneficiary:

Internal reference 2 of the Beneficiary:

Internal reference 3 of the Beneficiary:

Internal reference 4 of the Beneficiary:

Appendix E – Undertaking of Confidentiality and Absence of Conflict of Interests

To
Israel Tax Authority

1. I _____, ID No. _____, whose position at _____ [fill in the name of the Provider] (hereinafter – "the **Provider**") is _____, give this undertaking in connection with the Tender for the purchase of software licenses for a system for calculating tax on income and profits from digital assets transactions No. 7/2026 (hereinafter – "the **Tender**").

2. In this undertaking, the following terms will have the meaning appearing beside them:
   2.1. "**Information**" – any information, know-how, knowledge, document, correspondence, program, data, model, opinion, conclusion and any other similar item relating to the provision of the services, whether in writing or orally and/or in any form or way of preserving information in an electrical and/or electronic and/or optical and/or magnetic and/or other form.
   2.2. "**Confidential Information**" – any information that comes to me in connection with the provision of the services, whether received during the provision of the services or thereafter, including and without prejudice to the generality of the foregoing: information that will be provided by the State of Israel and/or any other entity and/or anyone on its behalf.
3. I undertake to keep the information and Confidential Information that come to me as a result of the agreement, in strict confidence and to use them solely for the purpose of fulfilling my obligations under the agreement.
4. Without prejudice to the generality of the foregoing, I undertake not to publish, transfer, notify, deliver or bring to the attention of any person the information and Confidential Information that came to me as a result of the agreement, except for information that is in the public domain or information that must be provided under any law.
5. There is no conflict of interest between any other activity or other obligation of mine and the obligations of the Provider under this Agreement.
6. I will refrain from any action that could create a conflict of interest between the fulfillment of my duties under the agreement and the fulfillment of another duty or obligation, directly or indirectly.
7. I undertake to inform the Procuring Entity of any concern about the existence of a conflict of interest between my obligations under the Agreement and my other activities.

8. Without derogating from the generality of the foregoing, to the extent that the Provider and/or the Provider's manager and/or an entity employed by the Provider and/or any other legal entity controlled (as defined in the Securities Law, 5728 – 1968) by any of these entities, represent taxpayers before the Tax Authority (hereinafter: "the Representatives") –

8.1. During the entire period of the engagement (including any extended engagement period), I undertake that the said Representatives will not represent before the Tax Authority and/or will not handle the matters of any entity before the Tax Authority in any matter related to transactions in digital assets.

8.2. This undertaking shall apply whether the Representatives represent as aforesaid themselves or whether they represent through a third party in which they are employed.

Name: _____ Signature: _____ Date: _____

Appendix F – Terms for Indexation of Consideration

1. Definitions regarding Indexation
   1.1. **Indexation** – the arrangement made in an engagement and intended to adjust the value of an asset, service or price to changes in the price level, based on publications by the Central Bureau of Statistics, the Bank of Israel or other official and independent publications, from Israel and outside Israel.
   1.2. **Base Index** – the index known on the base date.
   1.3. **Determining Index** – the index known on the determining date.
   1.4. **Base Date** – the point in time at which the value was determined in relation to which the indexation will be carried out throughout the engagement period.
   1.5. **Determining Date** – the point in time by which the actual indexation will be calculated for a specified period.

2. Indexation Conditions
   2.1. Indexation – The consideration will be adjusted in accordance with changes in the US Consumer Price Index (CPI)
   2.2. Base Date – The deadline for submission of proposals.
   2.3. Determining Date – The date of submission of the invoice.
   2.4. Frequency of indexation – Once every 12 months, starting from the date of commencement of the engagement.

3. Implementation of Indexation
   3.1. Implementation of indexation shall commence from the first invoice issued under the engagement.
   3.2. Method of calculating indexation –
      3.2.1. The actual indexation will be carried out in accordance with the date of publication of the relevant index. if the determining date is not the day of the index update, the indexation shall be calculated based on the most recent index published prior to the determining date.
      3.2.2. The indexation calculation will be carried out once per period, in accordance with the indexation frequency set above.
      3.2.3. The indexation amount to be calculated will be added to or subtracted from the rates set in the engagement.

Appendix G – Cyber and Information Security

1 Specific definitions for this form:

1.1. Security Incident – an incident that may harm the availability, operational continuity, integrity or confidentiality of the Procuring Entity information, systems or code provided to it, hardware, software, databases or infrastructure, which the Provider uses for the purpose of executing the agreement, including a cyber-attack.

1.2. Guiding Entity – the entity that guides the Procuring Entity in cyber and information protection aspects, such as: The Government Cyber Protection Unit (hereinafter: "YAHAV") in the National Digital System, the Commissioner of Security in the Ministry of Defense, or the National Cyber Directorate.

1.3. Procuring Entity – the procuring entity with which the agreement was signed.

1.4. Information – any document, correspondence, plan, data, fact, content detail, model, image, film, recording, business process, opinion, code and logic, which have been stored or documented by the Provider by technological means of any kind.

1.5. Sensitive Information – information of the Procuring Entity, the disclosure of which would harm or disrupt in any way the work of the Procuring Entity, harm the services provided by the Procuring Entity or the government, or reveal details and information of the Procuring Entity that are not in the public domain, including personal information of citizens or employees, sensitive work processes, facility drawings, description of security systems, source code and software of the Procuring Entity's systems, design documents of the Procuring Entity's systems or of systems adapted for its use, means of identification and verification, information regarding classified procuring entities, delivery targets of hardware or systems and any other information to be defined by the Procuring Entity.

1.6. Procurement Administration – The Government Procurement Administration in the Accountant General's Division or its representative.

1.7. Essential Service – One of the following:

1.7.1. Services provided by the Procuring Entity to citizens and residents of the State of Israel whose proper and orderly functioning is critical to the management of civil life or the activity of the economy.

1.7.2. A service of the Procuring Entity that is required for the proper functioning of the Procuring Entity or the government.

1.8. Cyber Attack – A security event that is created as a result of an attempt to bypass or circumvent the security or control measures that the Provider or Procuring Entity uses, to prevent access to a service or information, or to

exploit an existing weakness in an attempt to cause destruction, loss, leakage, alteration, use, unauthorized disclosure or access to the Procuring Entity's data.

2. General

2.1. The Provider shall be solely responsible for the security of the information transferred or accumulated by it as part of the engagement. In addition, the Provider will be responsible for securing the systems, software and hardware used by it to provide the services or products to the Procuring Entity, as well as for their proper condition, integrity, and continuous proper operation. In order for the Provider to comply with these obligations, the Provider shall operate and update the security measures on an ongoing basis and ensure that the technological and procedural measures used to secure the information are up-to-date and meet the accepted standards in the field.

2.2. Without derogating from the foregoing, and for the purpose of complying with its obligations under this form, the Provider agrees to cooperate with the Procuring Entity as detailed herein, all for the purpose of proper execution of engagements with the Government of Israel.

2.3. The Provider's CEO or senior officer in the company shall be the point of contact for any inquiries regarding the Provider's obligations under this form, as detailed in Section 7 below, unless he has appointed another representative on its behalf and has notified the Procuring Entity in writing.

2.4. The Provider undertakes to correct any defects identified by the Procuring Entity within a reasonable period of time and at its own expense, and also agrees that if it fails to correct such defects within a reasonable period of time, this will constitute a material breach of the Agreement, and will constitute grounds for termination of the engagement subject to a hearing.

2.5. The Provider's obligations under this form shall apply as long as sensitive information of the Procuring Entity is available in its systems.

3. Reporting Obligation

3.1. The Provider undertakes to notify the Procuring Entity, as soon as possible, during all hours of the day and every day of the week, and without delay, of any security event that endangers the Procuring Entity's information or systems or may affect its ability to meet its obligations under the agreement, and in particular shall notify the Procuring Entity of the following events:

3.1.1. A security incident or cyber-attack that resulted in the leakage of information related to the Procuring Entity or the disruption of information or software code.

3.1.2. A security incident or attempted cyber-attack that may result in damage to the Procuring Entity's systems, the systems provided to it, the Procuring Entity's information or the code used by it.

3.1.3. A security incident or attempted cyber-attack whose purpose is to collect information about the Procuring Entity.

3.2. This report will be made using the Procuring Entity's contact details, which are detailed below:

_____.

3.3. The Provider undertakes to notify the National Cyber Incident Response Center (CERT) of the events as stated in Section 3.1 by one of the following means:

3.3.1 Shortened emergency dialing to the Cyber Incident Response Center at 119.

3.3.2 Contact via e-mail: 119@cyber.gov.il.

3.4 In the aforementioned event, the Provider must notify the Procuring Entity of the occurrence of the event and any additional details regarding this event. **This obligation shall apply even if the Provider does not possess all the relevant information, and it must update its reports in accordance with the information it accumulates and the Procuring Entity's instructions.** The report must include at least the following details:

3.4.1 General description of the event, how it occurred, the known timeline of the event, etc.

3.4.2 The manner in which the event was handled, and the measures taken immediately to mitigate the damage and minimize exposure in the immediate time frame.

3.4.3 The systems that were compromised or were the target of the attack.

3.4.4 The information that was leaked, compromised or was the target of the attack.

3.4.5 Analysis of the methods of attack, vulnerabilities exploited in the attack and any other relevant information.

3.4.6 Corrective actions to prevent the recurrence of these events in the future.

3.4.7 Any other information required by the Procuring Entity for the purpose of analyzing the event.

3.5 The reporting obligation detailed in sections 3.1 – 3.2 above shall be limited to information relevant to the Provider's systems that are used to provide

services to the Procuring Entity or hold sensitive information, and no disclosure of information of customers or other unrelated parties is required.

4. Periodic Audit

4.1 The Procuring Entity shall be entitled to conduct, at most once a year, a periodic audit regarding the Provider's compliance with all data protection, privacy and cyber requirements applicable to the provision of services to the Procuring Entity. This audit will be conducted, in advance, by requesting reports and documentation regarding compliance with the Tender requirements for information security and cyber protection. The Provider shall submit the reports and documentation in accordance with the schedule to be defined by the Procuring Entity.

4.2 In the event that the Provider believes that the transfer of information poses a risk of harm to its operational processes, or to the services provided to its other customers, or that it entails disproportionate financial costs, it will contact the Procuring Entity to coordinate the manner in which the audit will be conducted.

5 Audit following a Concern for a Cyber-Attack

5.1 The Procuring Entity will be entitled to conduct an audit following a concern for a cyber-attack that affects the provision of services or products to the Procuring Entity, in accordance with one of the tracks detailed below:

5.1.1 Track A - Audit of the Provider's Handling

5.1.1.1 The Procuring Entity shall be entitled to demand any document or detail regarding the Provider's handling of the cyber-attack as detailed in Section 3.4 above or any other information required to assess the extent of the impact on the provision of services or products to the Procuring Entity.

5.1.1.2 The Procuring Entity shall be entitled to demand that the Provider perform any reasonable inspection or action on the Provider's systems used to provide the services, for the purpose of examining the attack or in order to examine the existence of such an event. Any information transferred to the Provider for the purpose of this inspection is sensitive and shall not be disclosed to any other party without the Procuring Entity 's approval.

5.1.1.3 In the event that the Procuring Entity, in consultation with the guiding entity, finds that the provisions of the above sections are not sufficient to adequately ensure the protection of the Procuring Entity's systems or information, or that it concerns

sensitive information, or an event that has an impact on essential services, the Procuring Entity shall be entitled to determine that, in parallel with the Provider's work, the continuation of the handling of the event will be as stated in Track B as detailed in Section 5.1.2 below.

5.1.2 Track B – Assistance by the Procuring Entity in handling the Event

5.1.2.1 Activity under this track shall be subject to the Procuring Entity's decision and in accordance with its sole discretion, and subject to the Provider's express and written consent, except in the cases specified in Section 5.1.1.3, in which the Provider's express consent will not be required.

5.1.2.2 The Procuring Entity will assist the Provider in carrying out the actions specified below, directly and through tools available to the Procuring Entity and at its expense:

5.1.2.2.1 Inspection of the Provider's systems relating to the provision of services or the supply of products.

5.1.2.2.2 Inspection of the damage or risks caused to the Procuring Entity.

5.1.2.2.3 Assistance in incident response.

5.1.2.2.4 Analysis if attack methods, the systems that were affected and its impact on the provision of the service.

5.1.2.2.5 Examining ways to prevent the continuation and recurrence of the risks caused to the Procuring Entity and providing instructions to the Provider regarding ways to reduce these risks, etc.

5.1.2.3 Assistance by the Procuring Entity does not reduce any of the Provider's obligations. In the event that the Provider believes that a particular instruction may harm the level of security or the services provided by it, it must explicitly alert the Procuring Entity's representative.

5.2 The Provider will cooperate to the best of its ability with the Procuring Entity's requirements and provide all required information for analysis and handling with the security incident or in order to verify that such an event does not occur. Such information will be limited to information relevant to the Procuring Entity's systems or the systems used to provide services to the Procuring Entity, and without disclosing information of customers or other unrelated parties.

5.3 If the Provider believes that the transfer of information or the manner in which the audit is conducted poses a risk of harm to its operations or the services provided to its other customers, it will contact the Director of the Government Procurement Administration to coordinate the manner in which the audit is conducted.

6 Representatives of the Procuring Entity

6.1 In order to fulfill the obligations detailed in this form, the Procuring Entity shall be entitled to transfer all information received by it to the Guiding Entity, as well as to the Procurement Administration, for the purpose of assessing risks and determining actions required of the Provider.

6.2 The entities guiding the Procuring Entity in aspects of information security and cyber protection and the Procurement Administration shall be entitled to act in place of the Procuring Entity's with all the authority granted to the Procuring Entity according to this form, and the Provider shall cooperate with instructions received from them according to the provisions of the form.

6.3 The Guiding Entity and the Procurement Administration shall be obliged to use the information received from the Provider solely for the purposes stated in this form, while disclosing it only to the entities required for this purpose.

7 Contact Address for Information Security and Cyber Protection Matters

7.1 Notices/inquiries regarding information security and cyber protection shall be sent to the Provider via the following e-mail address: _____@_____

Provider Signature:

_____	_____	_____
Name	Date	Signature