



GENERAL SALES TERMS AND CONDITIONS FOR PROVIDING SERVICES RSM INTERAUDIT

The present General Terms and Conditions, together with the Engagement Letter, form the entire agreement between the parties (“the Agreement”).

All the terms used in the Engagement Letter shall have the same meaning as in the present General Terms and Conditions, and vice versa. In the event of divergence between the Engagement Letter and the present General Terms and Conditions, the latter shall prevail, except when they are modified by the Engagement Letter by way of specific reference to the relevant clause of the General Terms and Conditions.

“We” shall refer to “SRL/BV RSM InterAudit and SRL/BV RSM Réviseurs d’entreprises - Bedrijfsrevisoren”, and the references to “us” in these General Terms and Conditions shall be interpreted accordingly. References to the “Client” in these General Terms and Conditions shall refer to each and every party to the Agreement, apart from us.

References in these General Terms and Conditions to the “Law” shall refer to the law of 7 December 2016 on the organisation of the profession and public supervision of company auditors.

Article 1. Scope of the General Terms and Conditions

The present General Terms and Conditions shall apply to all the services we provide, as specified in the Engagement Letter (“the Services”), and by reference to one of the following categories:

- 1.1. Attestation Engagements, i.e. tasks entrusted to us in accordance with or pursuant to a law or similar regulation, in the context of which we apply audit procedures, including a limited review, to financial information. These Attestation Engagements include, but are not limited to, the tasks entrusted to us in the context of a natural extension of our function as statutory auditor, either in accordance with professional practice or by virtue of a reference made to the function of company auditor in a foreign legal system. In particular, they comprise tasks entrusted to us based on the knowledge we have acquired about a specific entity in the context of such a function, such as the issuance of reports on a consolidation bundle, the issuance of comfort letters, reports on proforma or budgeted financial information, as well as reports on interim financial information. The tasks referred to in Article 17 of the Law are Attestation Engagements in the sense of these General Terms and Conditions.
- 1.2. Other Engagements, i.e. tasks other than those described above under 1.1 as Attestation Engagements. These Other Engagements, by definition, do not include certifying the Client's financial information. Consequently, these Other Engagements will be executed on the basis of the information and explanations given by the Client, whose correctness we will not verify, unless this is required by the applicable professional standards or foreseen in the Engagement Letter.

Article 2. Terms of engagement

- 2.1 All services or performances provided by RSM under Art. 1.2. shall be in accordance with the Letter of Engagement and subject to any subsequent written changes agreed by an authorised representative (or body) of RSM and the Client. If for any reason this is not possible, we will treat the fact that the Customer has asked us to start services or has paid a deposit on future services as tacit agreement, which tacit agreement must necessarily be confirmed in writing.
- 2.2 The Engagement Letter replaces any previous proposal, discussion, correspondence, exchange or agreement. As a result, all liability for any false declaration made prior to the Engagement Letter is excluded.
- 2.3 As long as the services are not included in another Engagement Letter, the conditions of the new Engagement Letter (Mission Extension) will apply to all services rendered prior to signature and included in the new Engagement Letter.
- 2.4 Any agreement to provide additional services will be subject to an additional fee and a reasonable extension of time.

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Article 3. Limits of our duties

- 3.1 We shall be under no obligation to:
- a) ensure that the Services have been carried out in accordance with the laws of a foreign country; or
 - b) to indicate that during the period covered by the Agreement, the Client has not complied with all legal or regulatory requirements applicable to it, including those related to civil, corporate, commercial, tax, labour and competition matters, unless Belgian law expressly requires us to report on this; or
 - c) ensure that, over the course of the period covered by the Agreement, the Client has taken advantage of all investment support, subsidies, different allowances or other advantages or opportunities offered by any law or regulation.
- 3.2 We shall be under no obligation whatsoever to inform the Client of changes to laws or regulations, or to inform the client of the potential consequences that these changes might have for the Client.
- 3.3 We shall not be expected to have knowledge, for the purposes of providing the Services, of information stemming from other tasks, unless specified in the Engagement Letter.
- 3.4 Unless otherwise stipulated by law or professional regulations, we shall accept no liability for any impact on our report due to events occurring after the date we issue our report, and we shall be under no obligation whatsoever to update said report.

Article 4. Binding nature

- 4.1 We shall be bound only by the final version of our reports, conclusions and opinions as submitted to the Client in writing and signed by a person duly authorised for this purpose.
- 4.2 Draft documents, sent electronically or in writing, and oral opinions shall not constitute our definitive reports, conclusions or opinions. These documents will be clearly identified as "projects". We shall accept no liability as regards the content and use of such drafts or oral opinions, unless their content is subsequently confirmed in a definitive letter or report that has been signed.

Article 5. Intellectual property rights

We shall hold all *copyrights* and all other intellectual property rights over everything we develop prior to or during our engagement, including our systems, methodologies, *software* and *know-how*. We shall also hold all *copyrights* and all other intellectual property rights over all the reports, "*deliverables*", written opinions, work documents, dossiers and other documents provided to the Client as part of our engagement, including documents and files in electronic format.

Article 6. Holding work documents

Once the Services have been carried out, we shall hold all documents and dossiers relating to them for the period required by law for the type of Services covered by the Engagement Letter. At the end of this period, unless otherwise explicitly agreed in writing, we shall be entitled to destroy them, without advising the Client beforehand.

Article 7. Client's duty to provide information

- 7.1 To the extent that our Services depend on information and explanations provided by the Client or on behalf of the Client, the Client shall ensure that said information and explanations are provided in due course and in a complete, accurate and non-misleading manner. When the information or explanations are based on assumptions, the Client shall provide us with the relevant details. The Client shall be duty bound to inform us immediately of any change to the information and explanations provided, once these can no longer be relied upon or once the assumptions previously presented are no longer relevant.

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- 7.2 When the Client uses or provides us with information or documentation coming from third parties, the Client shall obtain from these third parties the necessary agreements allowing us to provide the Services. The Client shall be responsible for the relations with these third parties, the quality of their contribution and their work, and the payment of their fees. Unless otherwise provided for in law, professional regulations or the Engagement Letter, we shall not be required to verify the accuracy of the information or documentation supplied by these third parties.
- 7.3 If the Client does not provide us with the relevant information and explanations required for the successful completion of our task, we may find ourselves in a position where we are unable to carry out or complete our Services, or we may have to formulate qualifications in the reports to be issued under the Agreement.
- 7.4 As a last resort, unless otherwise stipulated in law or professional regulations, we shall have the right to stop carrying out the Services without warning, or to terminate or suspend the Agreement with immediate effect, in accordance with article 13 below. In this case, our rights shall be determined in accordance with article 14 below.

Article 8. Fees and invoicing

- 8.1 Our fees are calculated based on the time worked by our partners, administrators, employees and representatives or based on a set fee, in accordance with the levels of expertise and responsibility required. Our fees take different factors into account, for example:
- ▶ the findings of our preliminary audit of the accounting documents and the Client's statements, and of publicly available information;
 - ▶ the extent to which we believe we can base ourselves on the information and explanations provided by the Client;
 - ▶ the level of assistance expected of the Client, including in terms of the quality and timely sending of the documents and other information that have to be provided to us, and of the availability and cooperation of management, accounting staff and, when deemed necessary, operational staff.

If the circumstances of the engagement turn out to be very different from the assumptions used in the estimate of our fees, or when other factors beyond our control come to the fore, such that additional services, over and above those upon which our fees were calculated, are deemed necessary, we shall be entitled to adjust our fees, even the set fees, as a result, if need be in accordance with the compulsory procedure stipulated in applicable legislation or in compliance with the agreements set out in the engagement letter. Furthermore, the deadlines for completing the engagement may in this case be reviewed.

- 8.2 In the framework of our services, the Belgian law on confidentiality shall apply to the production of our documents and when our staff are heard as witnesses. However, if the Client asks us or authorises us, where permitted by law, or when we are duty bound by law, to produce our documents or be heard as witnesses, the Client shall be required to pay for our services and our expenses as well as the fees and expenses for the advice provided as part of the requests, provided we are not part of the procedure for which the information is requested.
- 8.3 All direct expenses incurred specifically with third parties as a result of carrying out the Services shall not be part of the fees, and shall be invoiced over and above our fees, including variable contributions based on turnover (including by mandate) which we are obliged to pay to the Institute of Company Auditors. At the request of the Client, the supporting documentation for expenses incurred on its behalf shall be provided.
- 8.4 Our fees and expenses shall be invoiced at appropriate intervals, in accordance with the schedule set out in the Engagement Letter. In the absence of such a schedule, the fees shall be invoiced quarterly. The invoices, once received by the Client, shall be payable in cash in the currency of the invoice and any transfer costs payable by the customer.

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- 8.5 The fees and expenses shall be calculated excluding all taxes and duties. The Client shall pay the VAT and any other taxes and duties for which the Client is legally liable.
- 8.6 Our invoices may be sent by post, e-billing network or e-mail. The sending of an invoice by one of the aforementioned means will be subject to European legislation and its transposition into Belgian law. We shall not be deemed responsible if the sending of our invoice by e-mail is subject, after leaving our company, to any fraud or computer transformation. Thus, our invoices will remain due in full even if a deposit or the entire amount due has been paid into an account not belonging to RSM Belgium or one of its subsidiaries.
- 8.7 If the Client disputes all or part of an invoice, the Client shall advise us of this in writing within 30 calendar days following receipt of the invoice. The Client shall under no circumstances refuse to pay any undisputed amount of the invoice.
- 8.8 If the Customer pays an invoice(s) issued by way of a deposit, and provided that art. 8.7 above is not invoked, the invoice(s) shall be deemed to have been accepted and due in full.
- 8.9 If the Client refuses to pay any undisputed amounts, we shall be entitled to terminate or suspend the Agreement under the terms stipulated in articles 13 and 14 below.
- 8.10 Unless otherwise stipulated in the Engagement Letter, our invoices shall be payable in cash. Non-payment or late payment of all or part of an invoice shall give rise ipso jure and without prior notice to pay :
- contractual interest at a rate of 10% per annum, but not less than €50,
 - a fixed penalty of 10% with a minimum of €150.
 - Administrative processing and dispatch costs relating to the reminder procedure, at a flat rate of €25.
- Any delay in payment will render the balance of the customer's account immediately payable, regardless of the due date of the invoices making up the account.
- 8.11 In the event of non-payment, the accounts receivable that the Client has *via-à-vis* third parties can be assigned to us by simple agreement between the parties. The Client shall agree to grant us entitlement to these receivables and give its express agreement to the transfer, upon first request. Once the due date has passed (mentioned on the invoice), we shall notify the Client's debtor of the fact that the accounts receivable have been transferred to us.

Article 9. Professional privilege and Confidentiality

The Client shall recognise that, as company auditors listed on the public register of the Institute of Company Auditors, we are obliged to respect professional privilege which, subject to very limited exceptions, prohibits us from divulging any information relating to the Client that we come across as a result of providing the Services.

Article 10. Processing of personal data

- 10.1 For the purposes of Article 10, the following definitions shall apply:
- Data controller: The data controller as defined in the Data Protection Legislation,
 - Processor: A data processor as defined in the Data Protection Legislation,
 - Data Protection Legislation: Legislation insofar as applicable:
 - ✓ National laws transposing the Data Protection Directive (95/46/EC) and the Electronic Private Communications Directive (2002/58/EC),
 - ✓ The GDPR (General Data Protection Regulation (2016/679)),
 - ✓ Any other similar national law relating to privacy,
 - Personal Data: Any personal data (as defined in the Data Protection Legislation) processed as part of the Services and where such processing falls within the scope of the GDPR.
 - DPO (Data Protection Officer) is the person responsible for the protection of personal data at our company.

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- 10.2 Each party will comply with Data Protection Legislation. They acknowledge and agree that we will act as data controller when processing personal data for the purposes as set out in the Engagement Letter.
- 10.3 Each party acknowledges that personal data may be processed by us for the purposes of or in connection with:
- The Engagement Letter,
 - Applicable legal or regulatory requirements including anti-money laundering aspects, conflict of interest, background checks, requests from competent authorities, financial accounting, risk analysis and customer relations, informing the Customer and/or its representatives, employees, directors about our business and social activities and about anything that may be in their interest on the understanding that the Customer who no longer wishes to receive such information in the future may let us know free of charge. Each party acknowledges that personal data may be disclosed to and processed by other RSM Belgium group entities, RSM Belgium service providers, competent authorities for or in connection with the Engagement Letter. Personal data may also be disclosed to and processed by other third parties to the extent reasonably necessary in relation to the intended purpose.
- 10.4 The processing and disclosure of personal data as set out in clause 10.3 may include the transfer of personal data outside the European Community where the level of protection of personal data is not as high as within the European Community. The customer agrees and accepts that we may transfer personal and other data outside Belgium and use cloud services to store it there. We will use reasonable technology (logistically and financially) to protect personal and other data from unauthorised disclosure. We will be liable, if it is finally determined, that we have not taken reasonable steps to protect personal and other data from unauthorised disclosure.
- 10.5 Personal data, which we receive from the customer, is deemed to be obtained by the customer in a lawful and transparent manner to enable us to process it for all the purposes set out in the Engagement Letter.
- 10.6 The client has the right, at any time, to consult, modify or delete (except in legal situations) the data kept by RSM by sending a request to our DPO by registered letter or by e-mail:

RSM Belgium

C/o Data Protection Officer
Lozenberg 22 b2
1932 Zaventem

E-mail: privacy@rsmbelgium.be

Article 11. Fight against money laundering

According to national and European legislation on the fight against money laundering, we are duty bound to identify our clients and their legal beneficiaries. As a result, we shall ask the Client for, and hold, certain information and documents for this purpose and/or will consult appropriate databanks. The Client shall agree to supply us with the information requested and keep us informed in a timely manner of any changes to such information and documents. In the event that any information or document is not provided in a satisfactory manner and within a reasonable timeframe in response to our request, we may, in certain circumstances, not be in a position to provide or to continue providing the Services.

Article 12. Anti-corruption

- 12.1 The parties shall agree to comply with all applicable laws and regulations that proscribe, prohibit or penalise acts of corruption and related criminal or tortious acts, in all their transactions or relations, whether in relation to the present Agreement and the Services provided under the present Agreement or otherwise, in any form whatsoever and in any manner whatsoever.
- 12.2 The parties shall transmit the obligations covered by article 12.1 below to their employees and administrators, and shall guarantee that the third parties involved in carrying out the present Agreement or in carrying out a project covered by the present Agreement, are contractually bound by the obligations covered by article 12.1 below.

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Article 13. Period, Termination, Suspension

- 13.1 Period: The date of entry into force and the period of the Agreement shall be established in the Engagement Letter and, where necessary, in accordance with the law and applicable professional regulations.
- 13.2 Termination and Suspension: The parties shall be entitled to terminate or suspend the Agreement in the following circumstances and, for the Attestation Engagements, in accordance with the law or applicable professional regulations:
- a) Through mutual consent.
 - b) Termination for Non-Performance: each party shall be entitled to terminate the Agreement in writing and with immediate effect if another party commits a serious breach of any stipulation of the Agreement, that is irremediable or, when it is remediable, has not been remedied within thirty days of the written request made in respect of this (or, when it is not possible to remedy it within this timeframe, when reasonable efforts have not been undertaken within thirty days with a view to remedying the breach).
 - c) Termination for Insolvency: each party shall be entitled to terminate the Agreement in writing and with immediate effect if another party finds itself unable to pay its debts, or has a temporary or legal administrator or a liquidator appointed to it (or, according to each case, their equivalent in another jurisdiction) or calls a meeting of its creditors or stops for any reason whatsoever pursuing its activities or if, in the reasonable opinion of the party wishing to terminate the Agreement, it is probable that one of these events will take place.
 - d) Termination for Statutory Reasons: we shall be entitled to terminate the Agreement at any time by written notice and with immediate effect if we reasonably believe that the carrying out of the Agreement, or any part of the Agreement, will result in us, or could result in us or any entity in our network, breaching a legal, statutory, ethical or independence provision in any jurisdiction. Notwithstanding the aforementioned, we shall be entitled to either suspend the Agreement or attempt to agree on amendments to the Agreement so as to avoid any breach as referred to above being committed.
 - e) Suspension: each party shall be entitled to suspend the Agreement by written notice sent to the other party (i) when there are circumstances relating to one of the other parties to the Agreement which, in the reasonable opinion of the party wishing to suspend the Agreement, have a significant and unfavourable impact either on the basis upon which the Agreement has been signed, or on the ability of the party wishing to suspend the Agreement to meet its obligations, or (ii) when the party wishing to suspend the Agreement is of the reasonable opinion that the carrying out of the Agreement or any part of the Agreement, will result in, or could result in the breach, by this party or by any party linked to it, of a legal, statutory, ethical or independence provision in any jurisdiction whatsoever.

If, following the suspension of the Agreement, we agree to begin providing the Services again, the parties shall first agree on any amendments to the Agreement that may be necessary in view of the suspension, including fees, expenses and timeframes for carrying out tasks.

If a period of suspension lasts more than 30 days, each party shall be entitled to terminate the Agreement with immediate effect, subject to written notice sent to the other parties.

Article 14. Compensation in the event of Termination

Unless otherwise provided for in law or in professional regulations, the following stipulations shall apply when the Agreement is terminated before we are in a position to finish providing the Services:

- 14.1 If the Termination results from the initiative of the Client due to causes we are not responsible for, we shall have the right to all fees agreed, without prejudice to our right to claim damages from the Client for any loss suffered. Such compensation can be claimed only if the termination is of an improper or untimely nature.

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- 14.2 If the Termination results from the initiative of the Client due to causes we are responsible for, we shall have the right to receive payment for the part of the fees corresponding to the Services provided up to the date of termination, without prejudice to the right of the Client to claim compensation from us, in accordance with the stipulations of, and within the limits specified in, article 16 below.
- 14.3 If the Termination results from our initiative without causes for which the Client is responsible, we shall have the right to receive payment for the part of the fees corresponding to the Services provided up to the date of termination, without prejudice to the right of the Client to claim compensation from us, in accordance with the stipulations of, and within the limits specified in, article 16 below. Such compensation can be claimed only if the termination is of an improper or untimely nature.
- 14.4 If the Termination results from our initiative due to causes the Client is responsible for, we shall have the right to all fees agreed, without prejudice to our right to claim damages from the Client for any loss suffered.

Article 15. Liability limitation

- 15.1 We shall carry out the Services with due diligence and in accordance with applicable professional regulations and legal provisions. Unless otherwise provided for in law or professional regulations, the Services that we agree to provide shall involve an obligation of means not of results.
- 15.2 Our liability towards the Client, for damages relating to the Agreement, shall be limited as follows, even if the Client represents several parties:
- Our overall liability for all the Attestation Engagements, as established in article 1.1 of the present Agreement, shall be limited to the amount specified in article 17 of the Law.
 - Unless otherwise expressly stipulated in the Engagement Letter, our overall liability (whether contractual, non-contractual or otherwise) for all Other Engagements undertaken in accordance with the present Agreement shall be limited to three times the fees agreed for these Other Engagements.**
 - The limitations mentioned in points a) and b) above shall not apply to cases where our liability results from a personal intentional error or personal fraud. As a consequence, these limitations shall apply expressly to any liability resulting from any other error for which we are liable.
 - When it appears that two or more cases of damages result from the same error made by us, they shall be considered as constituting only one single case of liability, and our liability shall as a result be limited to the highest amount of those applying to the engagements or the agreements concerned.
 - Unless otherwise expressly provided for in law, we shall in no case be liable for damages resulting (a) from a loss of profit, goodwill, commercial opportunities or expected savings or benefits, (b) from the loss or corruption of data or (c) from indirect losses or damages.

Article 16. Incurring liability

- 16.1 Unless otherwise expressly provided for in law, legal action resulting from, or related to the present Agreement can legitimately be taken against us only within the three years following the act or omission we are accused of.
- 16.2 As regards the Other Engagements, as defined in article 1.2 above, the Client shall agree to compensate us for and protect us from any legal action taken for negligence, or from any legal decision obtained, by a third party for payment for damages in relation to the present Agreement, and all interest and costs (including legal expenses), except when the legal decision is the direct and immediate consequence of an intentional error or fraud on our part.

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16.3 We alone shall be responsible for providing the Services. The Client shall therefore agree not to bring any action resulting from, or in relation to, the present Agreement, whether on a contractual, non-contractual or other basis, against any of our partners, administrators, employees, representatives or entities in our network. The aforementioned exclusion shall not apply to cases of liability that cannot be excluded based on Belgian law.

Article 17. Detecting fraud, errors, and cases of non-compliance with laws and regulations

The Client shall be responsible for safeguarding its assets and preventing and detecting fraud, errors and cases of non-compliance with laws and regulations. As a result, we shall under no circumstances be liable for any damage stemming in any way whatsoever from fraudulent or negligent acts or omissions, false statements or failures on the part of the Client, its representatives, employees, administrators, contractors, or authorised agents, on the part of any entity linked to the Client and its representatives, employees, administrators, contractors, or authorised agents, or on the part of any third party. However, when required so by the law, applicable professional regulations or the Engagement Letter, we shall endeavour to organise our work in such a way as to have a reasonable prospect of detecting any material misstatement in the financial reports or in the accounting of the Client (including any material misstatement resulting from fraud, error or non-compliance with laws and regulations), however our work cannot be expected to reveal all material misstatements or all cases of fraud, error or non-compliance that may exist.

Article 18. sing our Reports

18.1 Unless otherwise provided for in the law:

- ▶ all reports, memoranda, letters and other documents in which we communicate conclusions, opinions or other information to the Client in connection with our Services (hereafter referred to as "the Results of the Services") are exclusively intended for the benefit of and use by the Client alone, in accordance with the objective set out in the Engagement Letter. We will not organise or execute our work in such a way that would allow a third party to base itself on such, nor will we communicate with regard to any specific transaction, so that elements that could be of interest to a third party, and issues might arise that could be assessed differently by a third party in connection with a specific transaction, will not be discussed in detail;
- ▶ the "Results of the Services" may not be submitted to any other person or used for any other purpose without our prior, written authorisation. This authorisation can be made dependent on restrictions or conditions. The Client agrees (i) to inform us, on the date of signing of the Engagement Letter or as quickly as possible thereafter, if the Client is planning to submit the Results of the Services to a third party or allow such a third party to use them and (ii) to request our prior, written authorisation to do so;
- ▶ we shall have no duty of care or liability with respect to any third party that might come into possession of the Results of the Services.

18.2 The Results of the Services shall not constitute the only factor for the Client to take into account when making a decision on whether or not to proceed with a given action, for which the Client shall remain solely responsible.

18.3 The Client may wish to include our report in a public offer to be lodged in accordance with Belgian law on the obligations of issuers of financial instruments, or in any other type of offer involving securities. The Client shall accept that our report, or any reference to the report or to us, cannot be included in such an offer without our prior written consent. Any agreement relating to carrying out services for such an offer, including the agreement for providing such consent, shall constitute a separate engagement and shall be subject to a separate contractual agreement.

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- 18.4 If the Client plans to publish or reproduce our report, in printed or electronic format (for example, on an Internet site), or to refer in any way whatsoever to us in a document that contains other information, the Client shall agree (a) to send us the draft of such a document for our reading, and (b) to obtain our written consent on the inclusion of our report, before the document is finalised or distributed. When the report to be reproduced, in any form whatsoever, covers financial statements, these financial statements shall be reproduced in their entirety, including the corresponding annexes, at the same time as our report. The present clause shall not apply to publications required by law.

Article 19. Amendment or withdrawal of a report

- 19.1 In exceptional circumstances, we may decide to amend or withdraw a report when, based on our professional judgement, this is deemed necessary, for example when facts or circumstances unknown on the date the report was written come to our attention. This right to amend or withdraw shall also apply to any time when omissions or inaccuracies in the report, likely to have an impact on its content, are subsequently discovered.
- 19.2 In all cases, we shall be entitled to exercise this right of amendment or withdrawal only after having notified the Client about it. If it is amended or withdrawn, the Client shall no longer be entitled to use the original report. If the Client has already used the report vis-à-vis third parties, the Client shall communicate the amendment or withdrawal of the report to these third parties in the same way used for distributing the original report.
- 19.3 The right to amend or withdraw our report shall in no case be interpreted as an obligation incumbent upon us to amend or withdraw a report.

Article 20. Our partners, administrators and employees (“our staff”)

- 20.1 Over the course of the Agreement and for a period of twelve months following completion of the Services, the Client shall not headhunt or solicit (or help anyone do so), directly or indirectly, any member of our staff with whom the Client has been in contact as part of the engagement. Similarly, the Client shall not employ or hire any of the said members of our staff in any way whatsoever to provide services to the Client.
- 20.2 In terms of engagements subject to independence regulations, Belgian and/or foreign, tougher restrictions may exist as to the subsequent hiring by the Client of members of our management staff having taken part in the engagement of auditing the financial statements of the Client. The Client shall keep us informed of any intention to solicit or head-hunt any member of our staff having taken part in such an audit engagement.
- 20.3 Any breach of this prohibition will give rise to lump-sum compensation equal to half the annual salary (or, in the case of a self-employed employee, his or her annual invoice to RSM in Belgium) of the employee concerned, without prejudice to our right to seek a higher amount in court.

Article 21. Electronic transmission of data

- 21.1 Throughout the period of providing the Services, the parties shall be entitled to communicate among themselves electronically. However, it is impossible to guarantee that the data transmitted electronically will be totally secure, free of viruses or errors; such transmissions can be intercepted, altered, lost, destroyed, delayed, or made unusable. The parties shall therefore recognise that no system or procedure can completely avoid such risks.
- 21.2 The parties hereby confirm that they accept these risks, duly authorise the use of electronic communications and agree to use all means available and appropriate to detect the most widespread viruses prior to sending information electronically. Each party shall be responsible for protecting its own systems and interests as regards electronic communications, and no party shall be held responsible, in any way or form whatsoever, on either a contractual or criminal basis, including negligence, or any other basis, for any loss, error or omission resulting from, or relating to, the use of electronic communications among the parties.



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Article 22. Independent service provider

In providing the Services, we are acting strictly as an independent service provider. Unless otherwise explicitly provided for in the Engagement Letter, we shall not undertake to execute any obligation of the Client, whether legal or contractual, nor take on any responsibility of the Client as part of its activities or its operations.

Article 23. Force majeure

In terms of the Other Engagements, as established in article 1.2 above, no party shall be responsible vis-à-vis the other party (the other parties) insofar as any fault in executing its obligations is caused by circumstances beyond its reasonable control, including any opinion, warning or ban stemming from any competent local, national, foreign or supranational authority, or stemming from new policies of one of the parties, relating to, for example, travel to certain countries or regions. Without prejudice to the stipulations of article 12 above, if such circumstances endure to the point that one party is not in a position to execute its obligations over a continuous period of 30 days, a party shall have the right to terminate the Agreement subject to 15-days written notice at any time after this period of 30 days.

Article 24. Waiver

No waiver of any of the stipulations of the Agreement shall take effect unless it is produced in writing and signed by the party making it.

Article 25. Amendment

No amendment made to the Agreement shall take effect unless it is agreed upon in writing and signed by each party. For the period during which no amendment has been agreed upon in writing, each party shall continue to comply with the stipulations of the latest agreed version of the Agreement.

Article 26. Nullity

- 26.1 No stipulation in the Agreement can have the aim, purpose or consequence of breaching any binding legal or public order provision.
- 26.2 If any stipulation of the Agreement is declared invalid or unenforceable, fully or partly, this stipulation (or, where necessary, the relevant part of it) shall be considered not part of the Agreement. Under no circumstances shall the validity and enforceable nature of the rest of the Agreement be affected by it.
- 26.3 Furthermore, the parties shall immediately begin negotiations in good faith in order to replace, where necessary with effect from the date the Agreement entered into force, the stipulation declared invalid or unenforceable with another valid and enforceable stipulation, having legal effects that are as close as possible to the stipulation declared invalid or unenforceable.

Article 27. Independence and conflicts of interests

- 27.1 In accordance with ethical requirements, RSM has put in place procedures to identify situations in which a specific legal or ethical conflict of interest may arise. However, it cannot be excluded that these procedures will identify all situations. If the Client becomes aware of a potential conflict affecting our services, the Client is obliged to inform RSM immediately.
- 27.2 To the extent necessary to allow us to meet our obligations in terms of independence, the Client shall ensure that at all times we have an updated list available of all the entities associated with the Client, whether Belgian or foreign. The Client shall put procedures in place which require prior approval for all the services that the entities of our network will be asked to carry out for any of these associated entities. The Client shall inform us immediately of any circumstance likely to compromise our independence.



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- 27.3. The Customer consents to RSM in Belgium disclosing to other members of the RSM network the services we provide and their nature.
- 27.4. Where a specific legal or ethical conflict, actual or potential, is identified and RSM believes that the implementation of appropriate procedures can adequately protect the interests of the Client, RSM will promptly inform the Client (subject to confidentiality and any obligations we may have to third parties), to explain the safeguards to be implemented to obtain the Customer's consent to its implementation. There may, however, be circumstances in which RSM considers that the customer's position cannot be safeguarded and in such circumstances the services may be terminated. In order to maintain confidentiality, we may not be able to explain all the reasons for termination of services.

Article 28. Assignment and transfer

Without prejudice to the legal effects of transfers of all assets and liabilities, branches of activities, mergers, demergers and similar operations, no party shall be entitled to assign, transfer, charge or negotiate in any way whatsoever any of the rights or obligations resulting from the Agreement, without the prior written consent of the other parties to the Agreement.

Article 29. Applicable law and competent jurisdiction

- 29.1 The present Agreement shall be exclusively subject to and interpreted in accordance with Belgian law, to the exclusion of any Belgian, foreign or international rule of referral.
- 29.2 The parties shall agree to try to amicably resolve all disputes, disagreements or claims arising in relation to the Agreement or the Services, by initiating discussions and negotiations among themselves in good faith and amicably. In the event that these discussions and negotiations do not succeed, the question shall be put forward for negotiation by the parties at the next level up.
- 29.3 If no solution can be found within thirty (30) days, the parties shall agree, unless otherwise provided for in legislation on social action, to bring the unresolved disagreement before the courts of Brussels.
- 29.4 This procedure shall take place in either French or Dutch.