



## General Terms and Conditions - KPMG Advisory CVBA/SCRL

These General Terms and Conditions apply to the delivery of work by KPMG Advisory CVBA/SCRL.

### Definitions

The meanings of the following words and phrases which are widely used in these General Terms and Conditions shall be as set out below and shall apply wherever used in the Services Contract:

**Engagement Letter** - a letter recording the engagement, including any subsequent modifications or changes by means of addenda to this letter, and including these General Terms and Conditions.

**Services** - the services to be delivered by us under the Engagement Letter.

**KPMG or we** (or derivatives) - KPMG Advisory CVBA/SCRL with business number 0439.819.279.

**Client or You** (and derivatives) - the addressee (or addressees) of the Engagement Letter, contracting with us.

**Party or Parties** - KPMG or Client/ KPMG and Client.

**Services Contract** - these General Terms and Conditions and the Engagement Letter, together with any documents or other terms applicable to the Services to which specific contractual reference is made in the Engagement Letter.

**KPMG Network** – international network of independent KPMG member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG international have any such authority to obligate or bind any member firm.

**KPMG Persons** - KPMG Advisory CVBA/SCRL, our partners, directors, employees, agents, including certain self-employed collaborators (‘directors’), as the case may be, both individually and jointly, together with any other member firm that forms part of the KPMG Network and each and all of its partners, directors, employees and agents, both individually and jointly; “**KPMG Person**” shall mean any one of them.

**Partners** - any KPMG Person having the title “partner”, whatever that KPMG Person’s legal status.

**Local Law** - Belgian legislation.

**Other Beneficiaries** - any and each person or organisation (other than Yourself) identified (by name and/or otherwise) in the Engagement Letter as a recipient or beneficiary of the Services or any product thereof.

### Our services and responsibilities

1. The Engagement Letter shall set out the Services to be delivered by us and associated matters. These General Terms and Conditions shall be subject to variation in the Engagement Letter.
2. The Services shall be delivered with reasonable skill and care.
3. You accept the persons designated by us to perform the Services.

Where individuals to be involved in delivering the Services are named in the Engagement Letter, we shall use reasonable endeavours to ensure that they are indeed involved. We may substitute those identified for others of equal or similar skills.

Only if necessary for the execution of the Services, You or (a) contact person(s) designated by You are authorised to give general guidelines to persons employed by us for the Services, insofar as they are limited to what has been agreed in the Engagement Letter, including the practical modalities with regard to the obligations concerning well-being at work, however without violation of article 31 of the Law of 24 July 1987 on temporary labour, hired temporary staff and staff placed at third users’ disposal. Our employees are and shall remain in all respects employee(s) of KPMG. We are responsible for the payment of wages, social contributions, all contributions with respect to social legislation and all other legal or other obligations that we have agreed with our employee(s) or which are imposed on us by law.

You shall by no means demand that the persons that we employ for the execution of the Services perform duties that may give third parties the impression that they are authorised to represent You or assume obligations on Your behalf.

4. We may acquire sensitive information concerning Your business or affairs in the course of delivering the Services (“**Confidential Information**”). In relation to Confidential Information, we shall adhere to the confidentiality restrictions imposed on us by authorities with whose requirements we are bound to comply, as well as any obligations imposed on us by Local Law. We shall be entitled to comply with any requirement of Local Law or any authority with whose requirements we are bound to comply to disclose Confidential Information. This clause shall not apply where Confidential Information properly enters the public domain. This clause shall not prohibit our disclosure of Confidential Information where we wish to disclose Confidential Information to our advisors, insurers or to KPMG Persons, either involved in the Services, or with regard to verification in view of the execution of quality procedures (e.g. through the participation in quality assurance measures or the establishment and maintenance of knowledge databases), for purposes of internal risk assessments or in order to perform client and engagement acceptance procedures and conflict checks



(including but not limited to the identification of potential conflicts of interest or compliance with independence requirements), in which event we may do so in confidence only.

For the execution of the Services Contract, we may make use of computer software in order to facilitate the efficient management of data. Consequently, data which is supplied by You may be transferred to computer servers which are operated outside Belgium with the implementation of adequate access controls and under the authority of member firms belonging to the KPMG Network.

5. We are authorised to communicate with You via e-mail (this also applies for communicating advice, reports or products of the Services). By approving this method of communication, You accept the inherent risks of this medium (including the risk of interception of messages or non-authorized access to messages sent via e-mail, the risk of corrupted messages and the risk of viruses or other damaging elements) and that You will perform virus scans.
6. We may supply written advice, confirm oral advice in writing, deliver a final written report or make an oral presentation on completion of the Services. Prior to completion of the Services we may supply oral, draft or interim advice, reports or presentations. However, in such circumstances, our written advice or our final written report shall take precedence. No reliance shall be placed by You on any draft or interim advice, report or presentation. Where You wish to rely on oral advice or presentations made on completion of the Services, You shall inform us and we shall supply written confirmation of the advice concerned.
7. We shall not be under any obligation in any circumstances to update any advice, report or any product of the Services, oral or written, for events occurring after the advice, report or product concerned has been issued in final form.
8. Any product of the Services that is KPMG branded (i.e.: bears the KPMG logo and/or references KPMG or the KPMG Network directly or indirectly, explicitly or implicitly in any way) released to You in any form or medium, shall be supplied by us on the basis that it is for Your benefit and information only and that it shall not be copied, referred to or disclosed, in whole or in part, without our prior written consent unless this is required by Local Law (in such case You will inform us prior to any disclosure). The Services shall be delivered on the basis that You shall not quote our name or reproduce our logo in any form or medium without our prior written consent. KPMG accepts no liability to any third party.

Any product of the Services that is not KPMG branded (as defined above) will be provided to You for your review. Upon validation, each deliverable is considered an internal Client report or deliverable that may be distributed as Client management determines to be appropriate for its needs. Client Management will take full responsibility for the validated deliverables. For the avoidance of doubt, Client may not publicly

disclose KPMG's role in supporting Client without KPMG's prior written consent.

9. Any advice, opinion, statement of expectation, forecast or recommendation supplied by us as part of the Services shall not amount to any form of guarantee that we have determined or predicted future events or circumstances.

#### **Severability**

10. Each clause or term of the Services Contract constitutes a separate and independent provision. If any of the provisions of the Services Contract are found to be void, invalid or unenforceable, the remaining provisions shall continue in full force and effect, to the fullest extent permitted by Local Law. Parties agree to replace the void, invalid or unenforceable provision(s) by another provision which in fact and in right corresponds to the greatest extent to the spirit and the intention of the void, invalid and unenforceable provision(s).

#### **Intellectual property**

11. We shall retain ownership of the copyright and all other intellectual property rights in the product of the Services, whether oral or tangible, and ownership of our working papers. You shall acquire ownership of any product of the Services in its tangible form on payment of our Charges for any such product. For the purposes of delivering services to You or other clients, we and other KPMG Persons shall be entitled to use, develop or share with each other knowledge, experience and skills gained through performing the Services.

#### **Our Charges**

- 12.1 We shall render invoices in respect of the Services comprising fees, out-of-pocket expenses and taxes thereon (where appropriate) ("**our Charges**"). Details of our Charges and any special payment terms shall be set out in the Engagement Letter. Our fees shall be based on the degree of responsibility of KPMG Persons involved in delivering the Services, their skills, the time spent by them in performing the Services, and the nature and complexity of the Services. "Out-of-pocket expenses" will include both directly incurred costs and an amount to cover incidental expenses which are not charged directly to the engagement. Our Charges may differ from estimates or quotations that may have been supplied, for example where additional fees and out-of-pocket expenses arise from any delay as a result of failure to supply the information required to enable us to perform the Services.
- 12.2 When KPMG is required or requested to provide information in respect of Client pursuant to a regulatory request, requirement or through any form of legal proceedings, Client agrees to reimburse KPMG for the costs KPMG and its personnel incur in relation to such requirement, request or proceeding, in so far as KPMG's actions were not also the subject of such requirement, request or proceeding.



13. In return for the delivery of the Services by us, You shall pay us Charges (without any deduction or compensation), on presentation of our invoice or at such other time as agreed with You.

13.1 Unless explicitly agreed in writing to the contrary, KPMG is entitled, as of right and without prior formal notification, in the event of non-payment of our Charges by the expiry date, to the payment of interest at the interest rate as determined in accordance with the Law aiming at decreasing payment arrears and its Ministerial Decrees. Any overdue payment will also entitle us, as of right and without prior formal notification, to damages (*"forfaitaire schadevergoeding"/ "indemnité forfaitaire"*) amounting to at least 15 % of the invoiced amount, without prejudice to our right to claim higher damages (such as provided for by the afore-mentioned Law), provided we produce evidence of the existence of such higher damages.

13.2 Non-payment of our Charges by the expiry date entails the immediate collectability of all outstanding invoices, even the non-due invoices, without us having to take into account previously authorized payment conditions.

13.3 If the Services Contract is terminated or suspended, we shall be entitled to payment for out-of-pocket expenses incurred to that time and to payment of fees for work done, plus taxes thereon (where appropriate). Our fees for work done shall in this event be calculated by reference to our hourly rates at the time of performance of our work on the basis set out in clause 12.

13.4 Where there is more than one addressee of the Engagement Letter, unless provision is made in the Engagement Letter for payment of our Charges by one of You or by a third party, all of You shall each be fully liable separately to pay our Charges as well as being liable as a group and we shall be entitled to call upon any of You and all of You for payment in full.

#### Your responsibilities

14. Notwithstanding our duties and responsibilities in relation to the Services, You shall retain responsibility and accountability for:

14.1 the management, conduct and operation of Your business and Your affairs;

14.2 deciding to what extent You wish to use, rely on or implement advice, recommendations or other products of the Services supplied by us;

14.3 making any decision affecting the Services, any product of the Services, Your interests or Your affairs;

14.4 the delivery, achievement or realisation of any benefits directly or indirectly related to the Services and which require implementation by You.

15. When we, subcontractors or KPMG Persons involved in delivering the Services, perform Services at Your premises or use Your computer systems or telephone networks, You shall ensure that all arrangements are made for access, security

procedures, virus checks, facilities, licences or consents as may be required (without cost to us).

We are authorised to make use of the local network and the internet connection of Client in order to connect to our KPMG IT-network (also called: "Remote Access via Internet"), during the performance of our activities. Immediately after connecting to the local network, we will establish a direct connection (e.g. a VPN connection), which will create a separate network from the network of Client. Although the use of the available network capacity at Client has associated risks, these will be restricted to a minimum for Client due to the security measures that we take (including a firewall, a virus scanner and anti-spyware scanner). We do not accept any liability for any damages resulting from the use of Remote Access via Internet.

#### Information

16. To enable us to perform the Services, You shall supply promptly all information and assistance and all access to documentation in Your possession, in Your custody or under Your control and to personnel under Your control where required by us. You shall use Your best endeavours to procure these supplies where not in Your possession or custody or under Your control. You shall inform us as soon as possible of any information or developments which may come to Your notice and which might have a bearing on the Services.

17. We may rely on any instructions or requests made or notices given or information supplied, whether orally or in writing, by any person whom we know to be or reasonably believe to be authorised by You to communicate with us for such purposes ("**an Authorised Person**").

18. We may receive information from You or from other sources in the course of delivering the Services. To the fullest extent permitted by Local Law, we shall not be liable to You for any loss or damage suffered by You arising from fraud, misrepresentation, withholding of information relevant to the Services or other default relating to such information, whether on Your part or that of other information sources, unless detection of such fraud, misrepresentation, withholding or such other default is evident to us without further enquiry.

#### Non-solicitation

19. You shall not, directly or indirectly, solicit the employment of any of the KPMG Persons involved in performing the Services while the Services are being performed or for a period of 3 months following their completion or following termination of the Services Contract, without our prior written consent.

In the event of a breach by You of the non-solicitation provision provided in this article, You shall be held to pay a fixed amount of 25,000 EUR, without prejudice to the right to a higher compensation if the actual damage suffered exceeds the aforementioned amount.



### Knowledge and conflicts

20. In clauses 21 to 24 the following definitions shall apply:

- “**Engagement Team**” shall mean, collectively or individually, KPMG Persons who are involved in delivering the Services,
- “**Other KPMG Persons**” shall mean, collectively or individually, KPMG Persons who are not members of the Engagement Team.
- “**Barriers**” shall mean safeguards which may be available to us to facilitate the protection of clients' interests, including, for example, use of separate teams, their geographical and operational separation and/or access controls and limitations to data, computer servers and electronic mail systems.

21. The Engagement Team shall not be required, expected or deemed to have knowledge of any information known to Other KPMG Persons which is not known to the Engagement Team or be required to obtain such information from Other KPMG Persons.

22. The Engagement Team shall not be required to make use of or to disclose to You any information, whether known to them personally or known to Other KPMG Persons, which is confidential to another client.

23. KPMG Persons may provide services or be approached to provide services for one or more parties with interests conflicting with Your interests or that have interests that compete with Yours (“**Party or Parties with a Conflict of Interest**”).

24. KPMG Persons are and remain free to provide services to a Party or Parties with a Conflict of Interest. If the interests of the Party or Parties with a Conflict of Interest, specifically and directly with regard to the Services, are in conflict with Your interests, then:

- The Engagement Team shall not provide services to the Party or Parties with a Conflict of Interest; and
- Other KPMG persons shall only provide services to the Party or Parties with a Conflict of Interest when adequate Barriers have been implemented. The effectiveness of these Barriers means that we have taken sufficient steps to avoid any real risks of damaging our relationship of trust with You.

We shall always try to identify a Party or Parties with a Conflict of Interest in the conditions as described in this article. If You know or become aware that a KPMG Person is advising or proposing to advise a Party or Parties with a Conflict of Interest, You must inform us promptly.

Without prejudice to the present article, when Other KPMG Persons are asked to provide services (“Other Services”) to a Party or Parties with a Conflict of Interest (whose existence may

be known or not known to You) who are immediately or directly interested in acquiring a same or similar interest as You, with regard to the transaction concerned by the Other Services or the Services (for example, when You and the Party or Parties with a Conflict of Interest are both interested in acquiring the same company or property), these Other KPMG Persons shall be authorised to provide Other Services to the Party or Parties with a Conflict of Interest.

### The Services Contract

25. The Services Contract sets out the entire agreement and understanding between us in connection with the Services. Any modifications or variations to the Services Contract must be in writing and signed by an authorised representative of each of us. In the event of any inconsistency between the Engagement Letter and any other elements of the Services Contract, the Engagement Letter shall prevail.

### Circumstances beyond Your or our control

26. Neither of us shall be in breach of our contractual obligations nor shall either of us incur any liability to the other if we or You are unable to comply with the Services Contract as a result of any cause beyond our or Your reasonable control.

“Causes beyond our or Your control” shall mean all circumstances or all events of “force majeure”. The following circumstances or events shall be rightfully considered by us as an event of “force majeure”: accidents, war, strikes, lock-outs, riots and fire at our premises. This list is non-exhaustive. The occurrence of such event of “force majeure” shall extend the term for delivering the Services with the number of days the event of “force majeure” persists. In the event that such event of “force majeure” persists for more than 30 calendar days, each of us will be entitled to terminate the Services Contract with immediate effect and without incurring any liability towards the other, provided a written termination notice is sent.

### Waiver, assignment and sub-contractors

27. Failure by KPMG to exercise or enforce any rights available to us shall not amount to a waiver of any of these rights.

28. Neither of the parties shall be authorised to transfer the Services Contract to another party without the written permission of the counterparty. This injunction does not apply however to the transfer of debt claims arising from the Services Contract by KPMG to a financial institution in the context of credit transactions.

29. We are authorised to employ sub-contractors in order to perform the Services. Where we appoint sub-contractors under this clause, for all purposes in connection with the Services Contract, their work shall be deemed to be part of the Services.

### Exclusions and limitations on our liability

**In the following clauses 30 to 33 inclusive, we set out how our liability to You in connection with our Services may be excluded**



**or limited or proportionate and we specify to whom You should direct any claims.**

30. Our liability in connection with the Services is limited in accordance with the provisions of the present article.
- 30.1 To the fullest extent permitted by Local Law and subject to clauses 31 to 33 below,
- the aggregate liability to You and to Other Beneficiaries of all KPMG Persons,
  - arising in any way and on any basis, and irrespective of its legal basis,
  - for any damage suffered by You (or by any other party) arising from or in connection with the Services,
  - regardless of the cause of the loss or damage, including our negligence and serious fault ("zware fout/faute lourde") but not our deliberate breach of duty ("opzet/dol"),

is limited to an amount equal to 2 times the compensations owed to us (as determined in the Engagement Letter). However, KPMG shall never be held liable for indirect damages, such as but not limited to, financial and commercial losses, loss of profits, increase of general costs, interruption of the planning, loss of the expected profit, capital, clients, etc.

- 30.2 Where there are multiple beneficiaries of the Services ("Beneficiary" or "Beneficiaries") the limitation on our liability agreed under this clause to each Beneficiary shall be apportioned by them amongst them. No Beneficiary shall dispute or challenge the validity, enforceability or operation of this clause on the ground that no such apportionment has been so agreed or on the ground that the agreed share of the limitation amount apportioned to any Beneficiary is unreasonably low. The term Beneficiary shall include You and any Other Beneficiaries.
31. Subject always to the aggregate limitation on our liability in article 30 above and to the fullest extent permitted by Local Law, the liability of KPMG Persons shall be limited to that reasonable and fair part of the total loss or damage, after taking into account Your own share (if any), the share of the Other Beneficiaries (if any), and the extent of responsibility of any other party also liable or potentially liable to You or to Other Beneficiaries in respect of the same loss or damage.
- In order to determine the share of the KPMG Persons in the total damage or loss, You or any Other Beneficiary shall, upon our request, involve another liable person in the related court case, who we shall appoint as liable or jointly liable party.
32. You and Other Beneficiaries shall not bring any claim against any KPMG Person other than the KPMG contracting party in respect of loss or damage suffered by You or by Other Beneficiaries arising out of or in connection with the Services, unless under Local Law You are not permitted to bring a claim against us in our collective or corporate name. Where under

Local Law this restriction is permitted, we shall not rely on it to limit or exclude the liability of the KPMG contracting party as a collective or corporate body for the acts or omissions of any other KPMG Persons involved in delivering the Services.

33. With regard to clauses 30 through 32 of these General Terms and Conditions, You hereby agree to indemnify, hold harmless and defend us and any KPMG Person from and against any and all claims intended by Other Beneficiaries in respect of loss or damage allegedly suffered by Other Beneficiaries arising out of or in connection with the Services, in so far as a court has decided that our limitation on and/or our exclusion of our liability pursuant to clauses 30 through 32 of our General Terms and Conditions, cannot be enforced against such Other Beneficiaries.

**Time limit on claims**

34. Any claim in respect of loss or damage suffered as a result of, arising from or in connection with the Services Contract, whether in contract or tort or under statute or otherwise, must be made:
- where Services have been delivered, within one year of the date on which the Services giving rise to the claim were performed,
  - if the damage relates to the Services Contract but is not related to the delivered Services, within one year after the end of the Services Contract,
  - if the loss or damage is suffered as a result of, arising from or in connection with our unauthorised disclosure of Confidential Information, within one year of the date on which the unauthorised disclosure took place.

In each of these cases, the term shall begin on the date when the first alleged error was made that gave rise to the claim in question. For the purposes of this clause a claim shall be made when court or other dispute resolution proceedings are commenced.

**Third party rights**

35. The Services Contract shall not create or give rise to, nor shall it be intended to create or give rise to, any third party rights. No third party shall have any right to enforce or rely on any provision of the Services Contract which does or may confer any right or benefit on any third party, directly or indirectly, expressly or impliedly. The application of any legislation giving to or conferring on third parties contractual or other rights in connection with the Services Contract shall be excluded. No KPMG Person is deemed to be a third party for the purposes of this clause.

**Third-party proceedings**

36. If You breach any of Your obligations under the Services Contract and there is any claim made or threatened against us by a third party, You shall compensate us and reimburse us for and protect us against any loss, damage, expense or liability



incurred by us which results from or arises from or is connected with any such breach and any such claim. In this clause “us” shall include all KPMG Persons and “You” shall include all Beneficiaries.

#### **Processing of personal data**

37. The definitions and interpretations in the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereafter “General Data Protection Regulation” or “GDPR”) are applicable to this article.

This article applies to the treatment of personal data in connection with the Services and/or the Engagement Letter.

You warrant that the personal data which You transfer to KPMG (i.e. KPMG, other KPMG Persons and/or third parties supporting KPMG) in connection with the execution of the Services and the Engagement Letter, will be processed by You in accordance with the provisions and principles of the GDPR.

KPMG acts as controller in connection with the Services, whereby KPMG also has to comply with certain legal obligations and regulations. KPMG will process the received personal data as controller based on the Engagement Letter and/or based on one of the legal obligations.

KPMG will take appropriate technical and organizational measures in order to protect the personal data against unauthorized or unlawful processing and against accidental loss, destruction of or damage to the personal data, in accordance with the GDPR.

KPMG can transfer personal data for the execution of the Services to other KPMG Persons and/or to third parties that support KPMG who will also take necessary and appropriate technical and organizational measures to protect personal data. Moreover, the received personal data can, amongst others, be communicated to and used by other KPMG Persons and/or third parties that support KPMG in view of compliance and regulatory requirements (amongst others anti-money laundering legislation), risk management and quality control of the Services delivered by KPMG, as well as for client and relation management.

In the event of loss of personal data, data breach or performance of a data protection impact assessment, You will respond to any reasonable request for assistance from KPMG.

Parties shall notify each other promptly: (i) upon receiving a request from a data subject, or if they receive any claim, complaint or allegation relating to the processing of personal data; (ii) upon becoming aware of any breach leading to the destruction, loss or unlawful disclosure of personal data in their possession.

You will notify KPMG promptly if You acquire knowledge of an infringement of the GDPR regarding the processing of the aforementioned personal data. **Client Identification Procedures**

38. As KPMG is part of the KPMG Network that includes regulated professions which are bound by specific legal obligations regarding the identification of clients (eg. the Belgian Law of January 11, 1993 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing), KPMG’s client and engagement acceptance procedures require us to identify clients in a manner consistent with that required of regulated professions.

By entering into the Services Contract You confirm that:

- no changes in the management of the Client have occurred since the last published annual accounts/articles of association.
- You undertake to inform us of any change(s) in Your management that occur(s) during the period of our business relationship.
- You undertake to provide us with any additional information we may request from You in this context

#### **Marketing**

39. For the purposes of marketing or publicizing or selling our services we may wish to disclose that we have performed work (including the Services covered by this agreement) for You, in which event we may identify You by Your name and logo and we may indicate only the general nature or category of such work (or of the Services) and any details which have properly entered the public domain (to the extent that such disclosures comply with clause 4 of these General Terms and Conditions).

#### **Notices**

40. Any notice to You or us to be delivered under the Services Contract shall be in writing to our respective addresses appearing in the Engagement Letter (or such other address as may be notified in writing). Notices delivered by post shall be deemed to have arrived
- where posted within the Kingdom of Belgium, on the second working day and
  - where posted abroad, on the tenth working day following the date of posting.

#### **Termination - Suspension**

41. Each of us can terminate the Services Contract or suspend its operation by giving 30 days’ prior notice in writing to the other at any time. Termination or suspension based on the present article does not affect any of the rights You or we acquired before the termination or the suspension. All sums owed to us in accordance with article 13.2 shall become payable in full when the termination or suspension takes effect.



42. KPMG is entitled to terminate the Services Contract immediately without notice term, without proof of default, without being liable for any compensation whatsoever, and without prior judicial intervention in any of the following cases:

- a) the Client commits a breach of contract, such as, but not limited to, the provision of incorrect or incomplete information to KPMG, the absence of payment of the fees after sending of a formal notice;
- b) KPMG is no longer allowed to provide the Client with services as a result of mandatory rules such as, but not limited to, legislation relating to the independence of the KPMG Network of the auditor ( see clause 44 below) and to money laundering;
- c) in case of composition, bankruptcy, winding-up or liquidation of the Client.

KPMG will in all circumstances remain entitled to the payment of the Charges relating to work done and of the fee notes for the services performed, as set out in article 12 and 13 of these General Terms.

43. To the fullest extent permitted by Local Law the following clauses of these General Terms and Conditions shall survive expiry or termination of the Services Contract: clauses 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 18, 19, 21, 22, 23, 24, 25, 26, 27, 28, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 42, 43, 44, 45, 46, 47.

#### **Independence of the KPMG Network**

44. If KPMG Bedrijfsrevisoren CVBA/KPMG Réviseurs d'Entreprises SCRL, or any other member of the KPMG Network, provide(s) or is later engaged to provide audit services to the Client or any of its affiliates, we may be required by legal, professional or regulatory requirements in any jurisdiction relevant to either party or the affiliates/the network of either party to maintain the independence of KPMG Bedrijfsrevisoren CVBA/KPMG Réviseurs d'Entreprises SCRL or any other member of the KPMG Network from the Client. In this case, we may terminate the Services Contract immediately in accordance with clause 42 (b) above in these General Terms and Conditions. We will confer with you and, to the extent not prohibited by legal, professional or regulatory requirements, will provide reasonable assistance in relation to any transition of the services by the Client to another service provider.

#### **Capacity**

45. You agree to and accept the provisions of the Services Contract on Your own behalf and for Other Beneficiaries. You shall take such steps as may be necessary to ensure that any Other Beneficiaries act on the basis that they are a party to the Services Contract, as if they had each signed a copy of the

Engagement Letter and agreed to be bound by it. However, You alone shall be responsible for payment of our charges.

46. We accept Your agreement to and acceptance of the terms of the Services Contract on our own behalf and as agent for each and all other KPMG Persons.

#### **Law and jurisdiction**

47. This contract is exclusively governed by the laws of Belgium. In the event of a dispute, only the courts of Brussels shall have jurisdiction.