



Exhibit to Engagement Letter: Specific terms governing access to and use of KPMG Clara for clients

KPMG Clara for clients (“**KPMG Clara**”) is a service coordination tool provided by KPMG Bedrijfsrevisoren BV/SRL - KPMG Réviseurs d’Entreprises BV/SRL (“**KPMG**”) to your company (the “**Company**”) or the company for whom you are granted authorized access to KPMG Clara that allows a group of users to access a virtual repository for the purposes of sharing information and engaging in online discussions and using KPMG Content (as defined below) in relation to services provided by KPMG to the Company. These Terms (the “**Terms**”) are between the Company and KPMG and shall govern the Company’s use of KPMG Clara and the KPMG Content. If Company is comprised of itself and other legal entities, the Company agrees that (a) it has the authority to bind all of the entities, in which case the terms “Company” shall refer to such entities, and (b) these Terms shall govern Company and such entities use of KPMG Clara and the KPMG Content. In the event of any conflict or inconsistency between these Terms and the contract(s) between KPMG and Company (the “**Contract**”), these Terms shall govern with respect to Company’s use of KPMG Clara. “**KPMG Content**” shall mean any content posted on KPMG Clara by or on behalf of KPMG International Services Limited, KPMG International Limited, or KPMG International Cooperative or KPMG or any of the member firms of the KPMG network of independent firms (collectively, the “**KPMG Network Entities**”).

1. All the KPMG Clara content and files will be stored on servers in the European Economic Area. KPMG may use third party companies and such companies’ personnel, such as employees, contractors, etc. (individually and collectively “**third party companies**”) for services operating at KPMG Party’s (as defined below) direction, including outsourced third party companies located inside and outside of Belgium for data hosting and related services. The third party companies may be provided with access to your information, including personal data, in order to provide services in connection with KPMG Clara. Such access will be limited to the maximum extent possible and will be under KPMG Party’s control. For the avoidance of doubt, “personal data”, “special categories of data”, “process/processing”, “controller”, “processor”, “data subject” and “supervisory authority” shall have the same meaning as in Regulation 2016/679 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data and on the free movement of such data (the “General Data Protection Regulation” or “GDPR”), including without limitation, any updated, additional, modified or replacement provisions, directives, guidance or regulations thereto even as may be promulgated after the effective date of this Letter (together hereinafter “the European Data Protection Legislation”).
2. Company and its Authorized Users (as defined below) may access and use KPMG Clara solely in furtherance of the Company’s relationship with KPMG in connection with the services provided by KPMG to Company. Any other use is not permissible. *Because Company is an audit client or affiliate of an audit client of KPMG, KPMG may not provide hosting services to Company. KPMG Clara is not intended for use as a document*

*retention system and should not be regarded as a system of record. Access to the data and other content stored in KPMG Clara will be removed or become unavailable to Company within a reasonable time once the engagement is completed. For a recurring annual service, the completion of a deliverable for a particular year represents the completion of the engagement for that year. Prior to termination of access, Company should download from KPMG Clara any deliverables and other records it wishes to retain for Company’s own records. An “**Authorized User**” shall mean any of Company’s employees and any other person (including but not limited to agents or contractors directly involved, on behalf of the Company, in any engagement between KPMG and the Company), authorized by Company and approved by KPMG to access and use KPMG Clara. Company shall ensure that all Authorized Users who access and use KPMG Clara or the KPMG Content, comply with this Exhibit and usage notices presented to Authorized Users (“**Terms of Use**”). Company agrees to comply with all KPMG policies relating to the use of KPMG Clara. If Company does not wish to do so at any point, then Company shall immediately terminate Company’s use of KPMG Clara. Company shall promptly notify KPMG about any Authorized User who should no longer have access to KPMG Clara or other improper access to the password of an Authorized User. Company shall be liable for any Authorized User’s non compliance with the Terms of Use.*

3. Company may not and will not:
 - a) copy, translate, modify, adapt or create derivative works from KPMG Clara or KPMG Content,
 - b) permit any one who is not an Authorized User, to access or use KPMG Clara or KPMG Content;
 - c) rent, lease, lend, pledge, or directly or indirectly transfer or distribute KPMG Clara or KPMG Content to any third party, and
 - d) use KPMG Clara to upload, store, post, email, transmit or otherwise make available any content that infringes any intellectual property rights or data protection, privacy or other rights of any other person, is defamatory or in breach of any contractual duty or any obligation of confidence, is obscene, sexually explicit, threatening, inciteful of violence or hatred, blasphemous, discriminatory (on any ground), or that does not comply with all applicable laws and regulations (“**Prohibited Content**”), and shall not permit any Authorized User or other third party to do any of the foregoing.
4. Technical factors such as bandwidth, network configurations, and computer browser settings can affect KPMG Clara’s speed and accessibility. KPMG does not guarantee the continuous, uninterrupted or error-free operability of KPMG Clara, or compatibility with Company’s computer browser or any other part of its computing systems. Company acknowledges that access to



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KPMG Clara may be suspended or limited at any time and that content posted on KPMG Clara may not be recoverable. Company is responsible for ensuring that its Authorized Users retain copies of all content posted by them. KPMG has no responsibility for recovering or providing to Company any content posted on KPMG Clara.

5. KPMG reserves the right to terminate Company's access to KPMG Clara for any reason. If KPMG's relationship with Company terminates for any reason, all further access to and use of KPMG Clara by Company and its Authorized Users must immediately cease and KPMG may deactivate or delete related user accounts, unless otherwise required by applicable law or professional standards to maintain such accounts.
6. Company acknowledges that, except for the license granted herein to Company, Company acquires no right or interest of any kind in or to KPMG Clara or any KPMG Content. [To the extent permitted by applicable law, KPMG disclaims for itself and its suppliers, all warranties and liability for any damages and remedies whether direct, indirect or consequential, or for any loss of profit, revenue, contracts, data, goodwill or other similar losses arising from KPMG Clara. Nothing in these Terms limit or exclude KPMG's liability for death or personal injury caused by its negligence or for fraudulent misrepresentation or any other liability that may not, under applicable law, be limited or excluded. Company is solely responsible for all use it makes of KPMG Clara and of the content posted on KPMG Clara. Except as expressly set out in these Terms, no implied conditions, warranties or other terms apply to KPMG Clara or any KPMG Content.] Any support provided for KPMG Clara will be provided by KPMG (or one of its subcontractors or suppliers).
7. To the extent that either party processes any personal data comprised in any content posted on KPMG Clara for which the other party is the data controller, the processing party shall: (a) process such data only in accordance with the instructions of the other party; (b) use all reasonable endeavors to ensure that it has in place appropriate technical and organizational measures to protect against unauthorized or unlawful processing of such data and against accidental loss or destruction of, or damage to, such data; and (c) process such data in accordance with applicable law. Company acknowledges that KPMG may disclose any and all content on KPMG Clara to the extent required to do so by applicable laws, legal process or regulatory authority or pursuant to professional obligations. Company understands that its personal data and/or confidential information may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the data is processed or stored, which laws may not provide the same level of protection as do the laws of the territory in which Company or Authorized Users are located.
8. Company acknowledges that, whilst KPMG has designed KPMG Clara with information security in mind and has taken steps to safeguard the security of KPMG Clara by way of the measures described in its online privacy statement available at <https://policies.kpmg/kpmg-global-policies/kpmg-clara-privacy-statement.html>, KPMG cannot guarantee that KPMG Clara is invulnerable to hacking or other unauthorized access by third parties. Company also acknowledges that transmission of information over the Internet is not entirely secure and there is always the possibility of unauthorized interception by third parties. KPMG does not guarantee that any content posted on KPMG Clara will be free from viruses and/or other code that may have contaminating or destructive elements. It is Company's responsibility to implement appropriate IT security safeguards (including anti-virus and other security checks) to satisfy its particular requirements as to the safety and reliability of content it provides and accesses through KPMG Clara. KPMG accepts no responsibility for the content of any third-party websites, hyperlinks to which may be featured on KPMG Clara.
9. If Company breaches any of its obligations under these Terms and any claim is made or threatened against either KPMG or any of the KPMG Network Entities (individually and collectively "the **KPMG Party**") by a third party (including claims concerning the posting by Company of Prohibited Content), Company shall compensate the KPMG Party, hold the KPMG Party harmless and reimburse the KPMG Party for and protect the KPMG Party against, any loss, damage, expense or liability incurred by the KPMG Party which results from or arises from or is connected with any such breach and any such claim. If any payment is made by Company under this clause Company shall not seek recovery of that payment from the KPMG Party at any time. In this clause "Company" includes all Authorized Users and "the KPMG Party" includes each and all partners, members, directors, employees, agents of the KPMG Party together with any entity controlled by or associated with the KPMG Party.
10. *Company acknowledges that KPMG may update these Terms by emailing Company notice of such changes or otherwise updating these Terms online at any time, and, to the extent permitted by applicable law, such modifications will be effective immediately. Company agrees to the updated Terms or modified online Terms by continuing to use KPMG Clara. Company further acknowledges that no professional relationship of any nature is created solely by the access to or use of KPMG Clara or through any correspondence or communication with KPMG in relation to such access or use, nor will KPMG's professional relationship with, or obligations to, Company be affected by such access, use, correspondence or communication. Any such correspondence or communication shall be confidential, on the same basis as established between KPMG and the Company through their professional relationship (where existing).*