GENERAL TERMS

DEFINITIONS

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

KPMG or **we** (or derivatives)**:** KPMG Tax Services BV/SRL having its seat at 1930 Zaventem, Luchthaven Brussel Nationaal 1K, with corporate registration number 0474.483.913.

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

Engagement Letter: a letter recording the engagement and enclosing these General Terms.

KPMG Network – global organization of independent KPMG member firms affiliated with KPMG International Limited ("KPMG International"), a private English company limited by guarantee. 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 Tax Services BV/SRL, our shareholders, members of the Board of Directors, employees, collaborators (self-employed or not), both individually and jointly, together with any other member firm that forms part of the KPMG Network and each and all of its shareholders, members of the Board of Directors, employees, agents, collaborators (self-employed or not) both individually and jointly; "**KPMG Person**" shall mean any one of them.

Partners – any KPMG Person having the title "shareholder" ("partner"), whatever that KPMG Person's legal status.

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.

Party(ies): KPMG Tax Services BV/SRL or/and the Client.

Barriers: shall mean safeguards which may be available to us to facilitate the protection of clients' interests, including, for example, use of separate engagement teams, their geographical and operational separation and/or access controls and limitations to data, computer servers and electronic mail systems.

Services: the professional services to be delivered by us under the Engagement Letter.

Tax Services/Tax Advice: services with respect to tax law.

Services Contract: these General Terms and the Engagement Letter, together with any documents to which specific reference is made in the Engagement Letter.

KPMG Accountancy Hub/Service Delivery Hub – one or more tools which may be made available by KPMG to the Client, and which gives access to Authorized Users at the Client to an application portfolio intended for information sharing with regard to the performance of bookkeeping and accountancy services or tax compliance services in the field of direct and indirect taxes.

Authorized Users - persons that where authorized by Client to gain access to the KPMG Accountancy Hub/Service Delivery Hub on behalf of the Client.

Article 1: SCOPE

These General Terms apply to all professional relationships between KPMG and its Client, notwithstanding any Client's general terms even if more recent, unless explicitly accepted, totally or partially, in writing by KPMG.

Any amendments to KPMG's General Terms are only possible to the extent they have been explicitly agreed in writing and signed by an authorized representative of each contracting Party.
The Services Contract sets out the entire agreement and understanding between the Parties, with respect to the obligations of KPMG, in connection with the Services and, supersedes all arrangements and understandings previously agreed by them either in writing, or orally, or tacitly.

Article 2: FORMATION OF THE SERVICES CONTRACT

The Services Contract between the Parties is deemed to have been entered into either when KPMG receives the Engagement Letter, duly signed by the Client, or at the moment KPMG starts to perform any Services upon request of the Client, if this takes place at an earlier moment. As long as KPMG does not receive any Engagement Letter duly signed by the Client, all professional relationships between KPMG and the Client will in any case be governed by the Services Contract, as from the moment that and insofar as such Services Contract has been delivered to the Client e.g., by letter, telefax, email or if by hand, against acknowledgement of receipt.

The Services Contract may be executed, scanned and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Services Contract. Article 6§4 of these General terms applies to the electronic signing of the Services Contract.

The Services Contract may be executed in any number of counterparts by the Parties hereto. All counterparts so executed shall constitute one agreement binding upon all Parties, notwithstanding that all Parties are not signatories to the original or the same counterpart. Each counterpart shall be deemed an original to this Services Contract, all of which shall constitute one agreement to be valid as of the date of this

Services Contract.
If a counterpart of this Services Contract is held to be illegal, invalid or unenforceable, in whole or in part, under any applicable law or by the initiative of any Party, the legality, validity or enforceability of the other counterpart shall remain unaffected.

Article 3: INFORMATION SUPPLIED BY THE CLIENT TO KPMG

To enable KPMG to perform the Services, the Client shall provide it in due time with assistance as well as with correct, complete and reliable data and documents, even if such information originates from third parties. This undertaking is applicable irrespective if the Client makes such data and documents available to KPMG in so called 'hard copy' format or through the KPMG Accountancy Hub/ Service Delivery Hub.

Unless explicitly specified in writing, KPMG will not verify the data and documents it has been provided with by the Client. KPMG may claim additional fees and/or outlays resulting from any delay in performing the Services, as a consequence of the Client having failed to comply with the provisions of this article 3.

The Client shall inform KPMG of any information or developments which may come to its notice, and which might have a bearing on the Services.
In as much as possible, the Client will provide KPMG with copies of all above-mentioned data and documents or shall communicate such data and documents through the KPMG Accountancy Hub/Service Delivery Hub. The Client undertakes to keep the original data and documents and undertakes to keep them. If necessary for the performance of the Services, data and documents are provided in original by the Client to, the Client must keep a copy thereof.

KPMG may rely on any instructions or requests made or notices given or information supplied, whether orally or in writing, by any person whom it knows to be or reasonably believes to be authorized by the Client to communicate with it for such purposes.

KPMG may receive information from the Client or from other sources in the course of delivering the Services. KPMG shall not be liable for any loss or damage suffered by the Client arising from fraud, misrepresentation, withholding of information relevant to the Services or other default relating to such information, whether on the Client's part or that of the other information sources, unless detection of such fraud, misrepresentation, withholding or such other default is evident to KPMG without further enquiry.

Article 4: PERFORMANCE OF THE ENGAGEMENT

KPMG decides how and by whom the Services will be performed. The Services shall be delivered with reasonable skill and care based on the information supplied to us. Where individuals to be involved in delivering the Services are named in the Engagement Letter, KPMG shall use reasonable endeavors to ensure that they are so involved.

KPMG may substitute those identified for others of equal or similar skills.

Our employees are and remain in all respect employees of KPMG. We are responsible for the payment of the wages, social contributions, any contributions relating to any other social regulation and any other legal or other liabilities which we agreed upon with our staff or which the law obliges us to pay. If the Client gives instructions to our employees, such instructions must be expressly and specifically defined in the Services Contract and may not erode in any way KPMG's authority as an employer or, in case such instructions relate to welfare at work such instructions may not intervene in the existing agreements between KPMG and its employees, which are and remain an exclusive matter of KPMG.

We may use artificial intelligence technologies to enhance and/or to improve the efficiency, accuracy, and delivery of the Services provided to You. We ensure that these technologies are deployed in compliance with all applicable laws and regulations and will not be used for generating without human intervention decision that may produce legal effects concerning or significantly affecting the Client.

In case the Client wishes to involve third parties in the performance of the engagement, it may only do so after having agreed on this in writing with KPMG.

If third parties, other than KPMG Persons, are to be involved by KPMG in the performance of an engagement, KPMG shall, if and to the extent possible, consult with the Client in advance and shall exercise due care in selecting such third party. Except for mandatory legal provisions to the contrary, KPMG shall not be liable (whether in contract, tort or otherwise) for direct or indirect damage of any nature whatsoever for any failure or default by any such third party in the performance of its services. KPMG has the right to accept, on behalf of the Client, any limitation of liability stipulated by any such third party.

During the performance of the engagement, the approach, the working method or the scope of the engagement and/or of the work resulting thereof can be amended or expanded in mutual consultation. Should such an amendment or expansion result in additional work, KPMG will inform the Client accordingly and the related additional fees and outlays will be charged to the Client.

KPMG shall not be under any obligation 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 except where we have expressly agreed to provide such an update during the term or our engagement as a result of changes to e.g. law, regulation, jurisprudence or doctrine.
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.

Notwithstanding KPMG's duties and responsibilities in relation to the Services, the Client shall retain responsibility and accountability for:

- the management, conduct and operation of its business and its affairs;
- deciding on its use of, choosing to what extent it wishes to rely on, or implementing advice or other product of the Services supplied by KPMG;

- making any decision affecting the Services, any product of the Services, its interests or its affairs;
- the delivery, achievement or realization of any benefits directly or indirectly related to the Services, which require implementation by the Client.

The Client's management will designate a Project sponsor who has the requisite skills and competencies for overseeing the services being provided.
Unless otherwise explicitly agreed upon in writing, the performance of the engagement does not authorize KPMG to represent the Client. Such representation authority requires a specific power of attorney, in writing, to be given by the Client to one or several duly authorized representative(s) of KPMG and accepted by the latter.

If KPMG Bedrijfsrevisoren BV/SRL / KPMG Réviseurs d'Entreprises BV/SRL is the (statutory) auditor of the Client, its controlling parent(s) or a controlled subsidiary of the Client, KPMG has to comply with independence rules provided for by Belgian Law and by, internal KPMG rules, as well as the independence rules set out by the Client.

In carrying out its work, KPMG will not:

- provide any services that involve playing any part in the management or decision-making of the Client, including acting as a project manager;
- provide any bookkeeping services and services related to the preparation of accounting records and financial statements;
- be involved in designing and implementing internal control or risk management procedures related to the preparation and/or control of financial information or designing and implementing financial information technology systems;
- provide any valuation services, including valuations performed in connection with actuarial services or litigation support services;
- provide services related to the Client's internal audit function;
- negotiate on behalf of the Client;
- act in an advocacy role in the resolution of a litigation
- represent the Client in the settlement of tax or other litigation;
- provide human resources services, with respect to:
    - management in a position to exert significant influence over the preparation of the accounting records or financial statements which are the subject of the statutory audit, where such services involve:
        - searching for or seeking out candidates for such position; or
        - undertaking reference checks of candidates for such positions
    - structuring the organization design; and
    - cost control.

To the extent the Client is a Public Interest Entity as defined in article 1:12 of the Companies and Associations Code, additional restrictions on the provision of non-audit services will be applicable as included in article 3:62, § 3 and 4 of the Companies and Associations Code.

Article 5: ACCESS TO AND USE OF THE KPMG ACCOUNTANCY HUB / SERVICE DELIVERY HUB

In the event that the Client gains access to the KPMG Accountancy Hub/Service Delivery Hub for its Authorized Users included in the Engagement Letter or confirmed by email, the following applies:

KPMG will make available to the Client and its Authorized Users a customized access to the KPMG Accountancy Hub/Service Delivery Hub. The Client and its Authorized Users may upload data to the KPMG Accountancy Hub/Service Delivery Hub and consult these. It is up to the Client to define the level of access and/or user rights of each Authorized User, to inform KPMG and to grant these to the Authorized Users.

The Client and its Authorized Users are responsible for the use of the KPMG Accountancy Hub/Service Delivery Hub and the data they enter in it. The Client is obliged to inform KPMG of any changes in Authorized Users without delay.

In the event that KPMG provides the Client with access to a customized management reporting tool through the KPMG Accountancy Hub or Service Delivery Hub the Client and its Authorized Users are solely responsible for the use of this tool and the data they enter in the customized management reporting tool. The Client acknowledges and accepts that KPMG does not warrant, nor, to the extent permitted by law, can be held (whether in contract, tort or otherwise) accountable for the use (including (the entry of) the data) of this tool by the Client and its Authorized Users. In any event, KPMG shall never be held liable for compensation that exceeds 3 (three) times the fees due to KPMG as stipulated in the Services Contract and this in accordance with and under the conditions of article 13 of these General Terms and Conditions.

The Client acknowledges and accepts that it is the responsibility of the Client and its Authorized Users to take suitable steps to prevent that unauthorized users gain access to the KPMG Accountancy Hub / Service Delivery Hub, whereby, amongst other measures, they are to assume responsibility for maintaining the confidentiality of their login and password vis-à-vis each other and third parties and for not releasing such information to any such outside parties.

The data are non-transferable and shall not be used outside the organization of the Client and its Authorized Users. It shall be incumbent on the Client to prohibit the use of the KPMG Accountancy Hub/ Service Delivery Hub by any (legal) person other than the Client and/or its Authorized Users and for any purposes other than those specified within the context of the contracted Services. The Client is not entitled to assign or transfer rights and/or duties s to third parties (including to any subsidiary company, parent company, stockholders, agents, representatives, or subcontractors) without prior written consent from KPMG. In the event of changes in the number of Authorized Users by the Client KPMG has the right to surcharge for the adjustment of the User rights.

It shall further be incumbent on the Client to ensure that the data be accurate, complete, and reliable, also in the case of information supplied by the Authorized Users, by third parties, or scrutinized by the Client himself. The Client acknowledges and agrees that the data in the KPMG Accountancy Hub/Service Delivery Hub cannot be restored.

The Client is responsible for ensuring that the Authorized Users make a back-up of the data and store it in a secure manner.

The Client acknowledges and accepts that KPMG does not guarantee that the KPMG Accountancy Hub/Service Delivery Hub is virus-proof. The KPMG Accountancy Hub/ Service Delivery Hub contains/may contain 'links' to other websites that are not property of KPMG. KPMG cannot be held responsible and/or liable (whether in contract, tort or otherwise) for any and all loss(es) or damage(s) caused by any virus. We caution and strongly urge the Client and every Authorized User to use his/her own reliable, adequate and appropriate anti-virus protection system.

The Client undertakes, both on its own behalf and on behalf of its Authorized Users, to fully abide by the policy, the rules and regulations, and directives as established by KPMG with reference to security, technology, and risk management, as well as with reference to the use of the KPMG Accountancy Hub/ Service Delivery Hub, such as will periodically be communicated in writing by KPMG to the Client.

In the event that the Client finds himself not in agreement with the changed or new policy, the rules and regulations, and directives as stated, it shall be incumbent on him to inform KPMG without delay of its disagreement, at which time KPMG shall be entitled to rescind the Client's user right and that of its Authorized Users.

Furthermore, the Client agrees to inform KPMG without delay of any and all situations or actions which the Client suspects or knows might or could compromise the security of the KPMG Accountancy Hub/ Service Delivery Hub, such as unauthorized access to the password and login ("Login Data") of an Authorized User.

The Client accepts that KPMG shall have full access to the KPMG Accountancy Hub/ Service Delivery Hub and to all functionalities thereof. As such, the Client acknowledges that KPMG shall be entitled to consult, use, modify, adapt, or delete the data.

KPMG recognizes the importance of a permanent and effective control on the confidentiality of the information on the KPMG Accountancy Hub/ Service Delivery Hub and, hence, has taken several measures to protect and secure such information against unauthorized access. The KPMG Accountancy Hub/ Service Delivery Hub is configured in such a way that access to it requires multifactor authentication to serve in the authentication of Authorized Users, that firewalls control the access to the system, and that data are exchanged in a secured (encrypted) fashion.

KPMG has taken reasonable steps to safeguard the continuity of the KPMG Accountancy Hub/ Service Delivery Hub but cannot guarantee that the KPMG Accountancy Hub/ Service Delivery Hub is available at all times and is not interrupted or suspended.

The KPMG Accountancy Hub/ Service Delivery Hub is accessible via a web browser. As is the case with all other internet applications, technical factors such as bandwidth, network configurations, and laptop browser settings may affect the speed and the accessibility of the KPMG Accountancy Hub/ Service Delivery Hub.

In view of such considerations, KPMG cannot guarantee the Client and the Authorized Users constant availability of access to the KPMG Accountancy Hub/ Service Delivery Hub at all times.

KPMG does not offer any guarantee(s) or warranty(s) related to the possible incompatibility with, disruption of, or damage to the computers of the Authorized Users caused as a result of the latter's browser settings and, furthermore, rejects any and all guarantee(s) with reference to the reliability of the operation and functioning of the Authorized Users' browser in combination with the KPMG Accountancy Hub/ Service Delivery Hub. Certain risks are inherent in the transmission of data over the Internet and in the technical processes required for such transmissions.

KPMG reserves the right to suspend, restrict, block, remove, or de-activate access to the KPMG Accountancy Hub/ Service Delivery Hub, including but not limited to, for reasons of maintenance, software adaptations, etc., as well as in any and all instances where KPMG suspects, or has gained knowledge, that the Client or Authorized Users are not duly abiding by their undertakings and obligations, either failing wholly or performing unsatisfactorily or being late in their compliance, or in the event of unauthorized use of the Web platform by the Client or its Authorized Users without any prior notice being required.

The user right(s) granted to the Client and its Authorized Users shall remain valid for, and be restricted to, the duration of the Services only, unless explicitly agreed to otherwise.

On termination of the Services, or on termination of the business relationship, the Client's user right and the right of its Authorized Users to the KPMG Accountancy Hub/ Service Delivery Hub shall be rescinded with immediate effect and without prior notice. In such event, KPMG shall be fully entitled to block, remove, or de-activate the Client's and its Authorized Users' access, as well as all related accounts.

In the event that the Client wholly or partially fails to abide by one of its undertakings and obligations with regard to the KPMG Accountancy Hub/ Service Delivery Hub and, as a result thereof, legal action has been, or is about to be, instituted by a third party against KPMG, it shall be incumbent on the Client to hold KPMG harmless from all loss(es) and damage(s) (whether in contract, tort or otherwise), expenditures and liabilities sustained by KPMG, resulting and forth flowing from, or related to, such failure and such action.

Article 6: REMOTE ACCESS, ELECTRONIC DATA TRANSMISSION AND E-SIGNATURES

When KPMG provides the Services physically at the Client's premises, the Client shall provide the necessary physical access, facilities and obtain the necessary permissions. KPMG is authorized to make use of the Client's local network and the Client's internet connection in order to connect to the KPMG IT systems and/or the cloud network where the KPMG Accountancy Hub/ Service Delivery Hub is hosted, during the performance of the Services. Although KPMG's use of the Client's network involves associated risks, KPMG has taken appropriate security measures (including security updates, a host firewall and anti-malware software), taking into account the state of the available technology, and the implementation costs, appropriate to the risks.

For the purpose of enabling KPMG to retrieve Client documentation/information in connection with the delivery of the Services, the Client may provide KPMG access to the Client's systems whether at the Client's premises, remotely or in the cloud. In such case, the following will apply: i) If such access requires additional software, the Client will provide that software to KPMG, ii) the Client shall take appropriate security measures (including but not limited to appropriate Data Loss Prevention measures) iii) the Client shall provide the necessary license(s), access and permissions, iv) the Client will also provide KPMG with instructions on how to access the Client's systems, as well as login codes. The Client will bear full responsibility for the Client's systems and will hold KPMG harmless for any damages suffered by KPMG as a result of the use of the Client's systems.

KPMG is authorized to communicate with the Client via e-mail and any file sharing-, communication- and/or collaboration platform or tool we provide. By approving this method of communication, the Client accepts the inherent risks of those media. The Client confirms to perform the necessary malware scans.

The Services Contract and all matters related thereto or as a result thereof, including, but not limited to, deliverables, contracts, proxies or access to documents through web or other electronic applications, may be executed, scanned and transmitted electronically.

The recording of meetings (including e.g., webinar), conversations, or any form or type of oral discussion etc. by the Client and/or a third party without a prior, written agreement from KPMG is not allowed and is a violation of amongst others the requirements of Clause 314bis Belgian Strafwetboek/Code Penal; the Belgian law of 13 June 2005 regarding electronic communication; the requirements of the EU General Data Protection Regulation 2016/979 ("GDPR") and the Belgian Law of 30 July 2018 on the protection of privacy with regard to the processing of personal data, and professional requirements on confidentiality. A recording includes audio, video, chat and screen recording. Additionally, the use of AI driven tools by the Client and/or a third party for taking meeting notes, generating summaries, enhancing meeting efficiencies or any other purposes is not permitted.

Electronic signatures shall be deemed original signatures for purposes of this Services Contract, with such scanned and electronic signatures having the same legal effect as original signatures (Regulation (EU) N°910/2014 ("eIDAS-regulation"), article 8.1.,3° (and following) of the Civil Code and articles XII.15 and XII.16 of the Code of Economic Law). E-mail addresses, mobile numbers, etc. provided for by the Client to either receive codes to access and electronically sign documents (e.g., through the Connective platform) or for receiving electronically signed documents by KPMG are deemed to be secured, lawfully and correctly provided to KPMG and allow the Parties to exchange access codes, documents and any other forms of electronic communication legally and in an opposable manner. Electronically signed documents exchanged in this way are legally binding on the Client. The Client agrees to indemnify, defend, and hold harmless KPMG from and against any claims, losses, damages(whether in contract, tort or otherwise), liabilities, and expenses arising out of or in relation to any dispute or action initiated by any employee, representative, officer, shareholder, contractor and/or any other person related to the Client concerning the use of electronic signatures with regard to (the execution of) the Services Contract.

Article 7: CONFIDENTIALITY

1. KPMG shall treat all information provided to it either prior to or in the course of delivering the Services as confidential according to the legal and professional confidentiality standards applicable to Belgian tax advisors and accountants.
   This clause shall not prohibit KPMG's disclosure of information if it is so required or permitted pursuant to legal or professional regulations, e.g., in disciplinary, civil or criminal proceedings.
2. KPMG may also use the information obtained to (i) analyze trends, perform comparative analysis, train cognitive systems, conduct data analytics and develop and improve non-attributable insights and benchmarks, including by using any automated methods and/or algorithmic processing; (ii) develop and improve technologies and services; (iii) develop thought-leadership, expertise and know-how; and (iv) improve other services to clients and provide insights to clients. Information used for these purposes may be aggregated with information from other sources and will not be disclosed to other third parties unless it is in an anonymized and / or aggregated format so that no personal data or commercially sensitive information is disclosed to such third parties.

3. The Client acknowledges and agrees that, to the extent permitted by law, information related to the Services (including confidential information) may be disclosed to KPMG International, other KPMG Persons, external legal advisors, insurers and/or other parties who facilitate the administration of our business or support its infrastructure that assist us:
   - in the execution of the Services;
   - in performing internal risk assessments and in supporting the maintenance of quality and professional standards in the conduct and delivery of services (e.g. quality reviews of the Services delivered to identify and mitigate any KPMG quality, conduct or related risk management issues, facilitate requests by regulators or the establishment and maintenance of knowledge databases);
   - in the execution of client and engagement acceptance procedures (including but not limited to the identification of potential conflicts of interest or compliance with independence requirements).

4. The Client acknowledges that KPMG's technologies, artificial intelligence tools, software productivity tools and certain technology infrastructure and, consequently, Client's (confidential) information, are hosted in cloud environments operated by KPMG Persons or third-party service providers that may be located outside the European Economic Area.

   KPMG furthermore uses third-party service providers that may be located outside of the European Economic Area to provide (support) services, under the direction of KPMG Persons to KPMG and these third-party service providers

may, in the performance of such (support) services, have access to or process certain Client information (including confidential information). In this respect, technical, operational, legal and/or other safeguards (including appropriate safeguards within the meaning of the 'Privacy Legislation' as defined in art. 18 below), measures and controls have been taken in order to protect Client's (confidential) information.

5. Client acknowledges that supply of cross-border services may fall within the scope of the law dated 20 December 2019 transposing Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards to mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (hereafter DAC 6).
   Under DAC 6, as of 1 July 2020, each intermediary involved in the advice or implementation of cross-border arrangements may be required to report such arrangements to the Tax Authorities.

6. Although the reporting obligation takes effect on 1 January 2021, this obligation applies retroactively to certain cross-border arrangements since 25 June 2018. However, an exemption from this legal obligation to report could apply where the intermediary, such as KPMG, is bound by a legal professional privilege. In such event and to the greatest extent possible, KPMG will inform the Client, KPMG persons and other known intermediaries who would be involved in the provision of Services.

7. If it appears that KPMG or possibly other KPMG persons who are involved in the provision of services cannot make the declaration due to legal professional privilege, and in addition, no other intermediary of which we are aware makes this declaration, KPMG will inform the Client and the Client itself will have to declare the reportable cross-border arrangements. If necessary, the Client may mandate KPMG to make this declaration on behalf of the Client. The arrangements to cover this additional service will then need to be agreed upon.

8. Any product of the Services released to the Client in any form or medium shall be supplied by KPMG on the basis that it is for its benefit and information only and that it shall not be copied, referred to or disclosed, in whole or in part (save for the Client's own internal purposes), without KPMG's prior written consent. The same goes for summaries or reproductions based on recordings or otherwise of oral discussions or (digital) meetings. Those are not opposable to KPMG if they were made without the prior written approval/authorization of KPMG. KPMG by definition does not allow or agree to the recording of any form or type of oral discussions of any type (including and especially digital meetings) and the refusal to give prior approval/authorization does not have to be motivated in any way or form by KPMG. Any materialization of (Teams or other digital or other) meetings or conversations, with or without third parties or any summaries of those have to be explicitly approved by or drafted by KPMG itself. Any communication in any way or form of these summaries or reproductions to KPMG or any KPMG Persons will not be opposable to KPMG and its contents are disputed by KPMG as of right, except if KPMG explicitly and in writing acknowledges the contents. Failure to oppose and/or react to the communication of summaries or reproductions can never be qualified as an acceptance thereof or of its contents by KPMG. The Client will hold KPMG harmless for any claim by any third party, and which is based on such recordings, summaries or reproductions.

9. The Client may disclose in whole or in part any product of the Services to its third-party professional advisers for the purposes of the Client seeking advice in relation to matters to which the Services relate, provided that when doing so the Client informs them that:
   - disclosure by them (save for their own internal purposes) is not permitted without KPMG's prior written consent, and
   - to the fullest extent permitted by law KPMG accepts no responsibility or liability (whether in contract, tort or otherwise) to them in connection with the Services.

10. The Services shall be delivered on the basis that the Client shall not quote KPMG's name or reproduce KPMG's logo in any form or medium without KPMG's prior written consent.

Article 8: INTELLECTUAL PROPERTY

All rights, titles and interests, including but not limited to, all intellectual property rights such as copyrights that arise and / or may arise in connection with the performance of the Services, including, without limitation, all rights to preparatory material (such as our working papers), on intermediate and / or final products or results of the Services, regardless of their form (oral, written or otherwise), as well as all knowledge, experience and skills acquired in the performance of the Services, are and will remain the sole property of KPMG at all times. Without prejudice to the foregoing, the Client will only acquire a (material) title on one or more physical or digital copies of any product or result of the Services in tangible form after payment of our charges for the relevant products or results. As part of our Services to you or to other Clients, all KPMG Persons are authorized to use, develop and share with each other knowledge, experience and skills gained through performing the Services.

Every and all copyright(s) and all other intellectual property right(s) and every and all similar rights on the KPMG Accountancy Hub/ Service Delivery Hub shall be and will remain the exclusive property of KPMG or its licenser(s). The Client is not authorized to grant or sell licenses with regard to KPMG Accountancy Hub/ Service Delivery Hub or make any other profitable use of the KPMG Accountancy Hub/ Service Delivery Hub. The Client is not authorized to decompile or disassemble KPMG Accountancy Hub/ Service Delivery Hub nor to subject it to reverse engineering, to change it in any way or to break in or gain access to areas of the KPMG Accountancy Hub/ Service Delivery Hub for which KPMG did not grant access.

Article 9: PROHIBITION OF HIRING OF KPMG's EMPLOYEES

During the whole term of the Services Contract, and for a period of 12 months as from the termination thereof, regardless of the reason for termination, the Client shall not, directly or

indirectly, solicit, recruit, employ, hire or engage (or assist anyone in soliciting, recruiting, employing, hiring or engaging) any) KPMG Person, with whom the Client has had dealings in connection with the Services Contract, or let such KPMG Person carry out activities beyond the framework of the Services Contract between KPMG and the Client, unless prior written agreement has been obtained from KPMG.

Any breach of this prohibition by the Client shall result in the payment by the Client of a lump-sum compensation per breach of 50.000 EUR (non-management KPMG Person) and EUR 100.000 (from management level KPMG Person), provided that, and contrary to article 5.88, §1 of the Civil Code, if the actual loss suffered by KPMG is higher, the difference with the lump sum compensation becomes automatically due and payable by the Client.
The same compensation is due by the Client who, with the intention to by-pass this prohibition, obtains the same result in any other way.

Article 10: OUR CHARGES

KPMG shall render invoices in respect of the Services comprising fees, outlays and taxes (our charges) thereon (where appropriate) (hereafter "Invoices" or "Invoice"").
Our charges and any special payment terms shall be set out in the Engagement Letter.

Unless otherwise explicitly agreed upon in writing, fees shall be based on the degree of responsibility of the persons involved in delivering the Services, their skill and time spent in performing the Services as well as the nature and complexity of the latter. Outlays will include both directly incurred costs, including expenses incurred with third parties, and an amount that may be determined as a percentage of the fees, to cover incidental expenses, which are not charged directly to the engagement.

Our Invoices may differ from estimates or quotations that may have been supplied, for example where additional fees and outlays arise from any delay as a result of failure to supply information required to enable KPMG to perform the Services.

KPMG may issue provisions relating to our charges ("voorschotten/ acomptes") to the Client and may suspend the beginning or the continuation of the Services as long as such provisions are not paid.

Where KPMG is required or requested to provide information in respect of the Client pursuant to a regulatory request, requirement or through any form of legal proceedings, the Client agrees to reimburse KPMG for the costs (including fees and costs of our legal advisers) KPMG and its personnel incur in relation to such requirement, request or proceeding, where KPMG's actions were not also the subject of such requirement, request or proceeding.

Article 11: PAYMENT AND PAYMENT TERMS

Invoices are payable by the Client upon receipt without any right of deduction or set-off, unless explicitly agreed otherwise in writing or unless mandatory legal payment terms apply. Unless otherwise explicitly agreed upon in writing, any payments by the Client are to be made in Euros.

In the event of late payment, KPMG is entitled from the due date of the Invoice, as of right and without notice of default, to an interest equal to the interest rate determined in accordance with article 5 of the law of August 2, 2002 on combating late payment in commercial transactions (hereinafter referred to as 'the 'Late Payment law') and its Ministerial Decrees.

In accordance with article 6 of the Late Payment law , any overdue payment will also entitle KPMG, as of right and without notice of default, to claim a lump sum compensation (*"forfaitaire schadeloosstelling"/ "indemnisation forfaitaire*") equal to 10 % of the Invoice amount for all other recovery outlays incurred as a result of late payment,provided that, and contrary to article 5.88, §1 of the Civil Code, if the actual damage suffered by KPMG is higher, the difference with the lump sum compensation becomes automatically due and payable by the Client. If the Client is a consumer, this lump sum compensation, depending on the amount of the unpaid Invoice(s), is determined in accordance with the rules of the Code of Economic Law applicable to the amicable recovery of consumer debts.

Non-payment of an Invoice on the due date shall render all other outstanding Invoices immediately due and payable, even those not yet due, without regard to any payment terms previously granted to the Client.

If the Services Contract is terminated or suspended, KPMG shall be entitled to payment for outlays incurred up to that time and to payment of fees for work already performed, plus taxes due thereon (if any). The fees for the performed work shall in this event be calculated on the basis of the parameters applicable at the time of performance of our Services, as referred to in article 10 of these General Terms and Conditions.

If the Engagement Letter is addressed to several persons, each of the addressees shall be jointly and severally liable for payment of our fees and expenses (and our Invoices relating thereto) and any interests and damages relating thereto, unless the Engagement Letter provides for payment of our Invoices by one of the addressees or by a third party.

Article 12: KNOWLEDGE AND CONFLICTS

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.

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.

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"). 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.

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 and You have informed us hereof, 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 confidential relationship of trust with You.

Article 13: LIMITATION OF LIABILITY

Our total liability in connection with the Services Contract is limited in accordance with the provisions of the present article.

13.1 To the fullest extent permitted by applicable law the aggregate liability of all KPMG Persons towards Client,

a) arising in any way and on any basis, and irrespective of its legal basis (whether in contract, tort or otherwise),

b) for any damage arising from or in connection with the Services Contract,

c) regardless of the cause of loss or damage, including negligence and serious fault ("*zware fout/faute grave*"),

is limited to an amount of 3 (three) times the fees agreed with KPMG in accordance with the terms of the Services Contract.

However, if the Services Contract is a framework agreement under which Services have to be supplied upon demand, and damages arising from or in connection with such a specific Service, our aggregate liability (whether in contract, tort or otherwise), as defined above, will be limited to an amount of 3 (three) times the fees charged by KPMG for such a specific Service.

However, if the Services relate to monthly, quarterly or yearly periodical activities, our aggregate liability (whether in contract, tort or otherwise), as defined above, will be limited to an amount of 3 (three) times the fees charged by KPMG for the periodical activities executed over the last year.

The limitation of liability set out above is not applicable in the event that KPMG has committed a fault with fraudulent intent *("bedrieglijk opzet/ intention frauduleuse"*) or willful misconduct ("*met het oogmerk om te schaden/ à des fins de nuire").*

Unless otherwise mandatory provided by law, KPMG Persons cannot 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.

The Client acknowledges and confirms that it will only hold KPMG liable and accountable for and in compensation of any damage caused by KPMG Persons in the context of the performance of the Services Contract. Consequently, the Client agrees not to institute any claim or proceedings, judicial or extrajudicial, whether in contract, tort or otherwise, arising out of or in connection with the Services Contract against KPMG Persons or any other person that may qualify as an auxiliary within the meaning of art. 6.3.§2 of the Civil Code (excluding third parties referred to in article 4, paragraph 3 of these General Terms and Conditions), unless otherwise required by mandatory legal provision.

This article 13 does not prejudice in any way the limitation of our liability with respect to KPMG Accountancy Hub/ Service Delivery Hub as described in article 5.

Where there is more than one addressee indicated in the Engagement Letter, the limitation on our liability agreed under this article to each addressee shall be apportioned by them amongst them. No addressee 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 limitation amount apportioned to any addressee is unreasonably low.

13.2 Article 13.1 is not applicable when KPMG renders a Service consisting out of an engagement that by or in accordance with the law is assigned to a statutory auditor *("commissaris/commissaire")*, or in the absence of a statutory auditor, to an auditor *("bedrijfsrevisor/réviseur d'entreprises")* or an accountant. In such case the aggregate liability for all KPMG Persons is limited to the amount specified in article 24 of the law of 7 December 2016 relating to the organisation of the profession and of the public supervision of auditors ('Wet van 7 december 2016 tot organisatie van het beroep van en het publiek toezicht op de bedrijfsrevisoren' / 'Loi du 7 décembre 2016 portant organization de la profession et de la supervision des réviseurs d'entreprises').

The Services Contract or relationship between the Client and KPMG 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 the Services Contract or relationship which does or may confer any right or benefit on any third party, directly or indirectly, expressly or impliedly, albeit that the KPMG Persons do have unlimited recourse to the provisions of the Services Contract with regard to the Client.

Article 14: SUSPENSION TERMINATION, DISSOLUTION

If the Client is in breach of either executing or fulfilling correctly and/or in due time any of its obligations, KPMG is entitled to suspend the performance of the Services until the Client will have fully complied with its obligations. KPMG is also entitled to suspend the performance of the Services if, for any other engagement contracted with KPMG, the Client either has not executed, or has executed its obligations partially, incorrectly or with delay.

Either Party can terminate the Service Contract by registered letter subject to a notice period of 3 (three) months. The notice period starts on the first day of the month following the month in which the said registered letter was sent.

In the event of immediate termination by the Client without observing the notice period, KPMG's accounting activities will be terminated immediately, for which event KPMG cannot be held liable, and the Client shall pay a lump sum compensation to KPMG which is equal to 3/12 of the invoicing for the 12 months prior to the month in which the notice was given, provided that, and contrary to article 5.88, §1 of the Civil Code,

if the actual damage suffered by KPMG is higher, the difference with the lump sum compensation becomes automatically due and payable by the Client.

Client is entitled to terminate the Services Contract immediately without observance of any notice term and without payment of any compensation to KPMG, if:

- KPMG fails seriously in the performance of their obligations;
- in case of composition, bankruptcy, winding-up or liquidation of KPMG.

Taken into account the specificity of the Services Contract, the application of the provisions of article 5.90, 2nd alinea, article 5.98 in conjunction with article 5.239,§2 of the Civil Code is expressly excluded.

In the event that KPMG Bedrijfsrevisoren BV/SRL/ KPMG Réviseurs d'Entreprises BV/SRL or any KPMG Persons is engaged to provide audit services to the Client, its controlling parent(s), a controlled subsidiary or affiliate of the Client , KPMG may be required by legal, professional or regulatory requirements in any jurisdiction relevant to either Party, the controlling parent(s), controlled subsidiaries or the affiliates/the network of either Party to maintain the independence of KPMG or any KPMG Persons from the Client.
Should KPMG or any professional or regulatory body or court at any time determine that any aspect of the Services Contract may impair that independence, KPMG may terminate the Services Contract immediately.

KPMG 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.

KPMG is entitled to terminate the Services Contract immediately without notice term, without payment of any compensation (whether in contract, tort or otherwise) and without any prior judicial intervention, in any of the following cases:

- if the Client commits a breach of contract, such as, but not limited to, the provision of incorrect or incomplete information, late provision of necessary information to KPMG, the absence of payment of our charges or the non-respect of the undertakings with regard to KPMG Accountancy Hub/Service Delivery Hub;
- if KPMG is no longer allowed to provide the Client with accounting services as a result of mandatory rules such as, but not limited to, legislation relating to the independence of the network of the auditor;
- if KPMG has serious reasons to believe that the Client will fail to observe the agreement in the future, such as, but not limited to, a Client's request for extension of payment, bankruptcy, winding-up or liquidation of the Client.

KPMG will under all circumstances remain entitled to the payment of the charges relating to work done and of the Invoices for the Services performed, as set out in article 11 of these General Terms.

If the Client breaches any of the obligations under the Services Contract and there is any claim made or threatened against KPMG by a third party, the Client shall compensate and reimburse KPMG for and protect KPMG against any loss, damage, expense or liability incurred by KPMG, which results from or is connected with any such breach and any such claim.

Article 15: DISPUTES

Any complaint related to the Services performed or to our Invoices must be communicated in writing to KPMG, either within 30 days as from the sending date, by KPMG, of the information and/or documents disputed by the Client, or within 30 days upon discovery of the mistake, provided that the Client demonstrates that such mistake could not have been discovered earlier.
Any such dispute does not suspend the Client's payment obligations.

If a complaint is considered to be well-founded, KPMG may decide, at its sole discretion:

- either to adjust the amount of the charges invoiced, or
- to correct, free of any charge, the Services performed, or
- to perform again the Services disputed by the Client, or
- to cancel, totally or partially, the engagement with a proportional refund of the charges paid by the Client.

The application of article 5.97 of the Civil Code is expressly excluded.

Unless explicitly otherwise agreed upon in writing, the period during which any complaint can be made by the Client against KPMG expires one year as from the moment the client knew of the facts giving rise to said complaint or should reasonably have known thereof.

Article 16: IMPREVISION

The application of article 5.74 of the Civil Code is expressly excluded.

Article 17: FORCE MAJEURE

Neither Party shall be in breach of its contractual obligations nor shall either Party incurs any liability to the other if it is unable to comply with the Services Contract as a result an event of non-imputable impossibility ('ontoerekenbare onmogelijkheid'/'impossibilité non-imputable') to fulfil its commitments. The unforeseeable and unavoidable nature of the impediment to performance shall be taken into account in this case ("Force majeure").

The condition of "unforeseeability" ("onvoorzienbaarheid"/"imprévisibilité") of the Belgian Civil Code is hereby expressly excluded.

The following circumstances or events shall be considered as "Force majeure": accidents, war, terrorists attacks, strikes, lock-outs, riots, fire, earthquakes, natural disasters, pandemics (expressly including Covid-19), epidemics, government decisions, explosions, systems-, Internet- or telecommunications breakdowns. This list is non-exhaustive.

Such “circumstance beyond Your or our control” shall extend the term for delivering the Services with the number of days such event persists. In the event that such event 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.

Article 18: PROCESSING OF PERSONAL DATA

The definitions and interpretations in 1) the applicable European privacy legislation (including 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 and 2) the applicable national privacy legislation (including but not limited to the Belgian Law of 30 July 2018 concerning the protection of natural persons with regard to the processing of personal data) as they are in force now and as they can be changed, supplemented or replaced in the future (hereinafter jointly referred to as "Privacy Legislation") are applicable to this article.

This article applies to the processing 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 collected and/or processed by You in accordance with the provisions and principles of the Privacy Legislation and any other applicable legal regulation.

In principle, KPMG determines alone the purpose and the means for the processing of personal data in connection with the execution of the Services. As such, KPMG will process the received personal data as controller in accordance with the provisions of the Engagement Letter, the Privacy Legislation and KPMG's privacy statement which can be found at the following link https://home.kpmg/be/en/home/misc/privacy.html

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 Privacy Legislation.

When KPMG processes personal data via artificial intelligence tools as a part of the service delivery, KPMG will use these tools with reasonable care and in accordance with all applicable data protection laws, as well as with KPMG’s privacy statement, as mentioned above.

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 the delivery of the Services or to meet 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 Privacy Legislation regarding the processing of the aforementioned personal data.

In certain circumstances, KPMG acts as processor in connection with the execution of the Services and/or the Engagement Letter. As such, KPMG will attach a data processing agreement to the Engagement Letter and will process personal data on Your behalf and on Your written instructions, in compliance with the provisions of the data processing agreement, the Privacy Legislation and, where applicable, the Engagement Letter.

Article 19: SEVERABILITY

Each clause or term of the Services Contract constitutes a separate and independent provision. If any court or authority of competent jurisdiction judges any of the provisions of the Services Contract to be void or unenforceable, the remaining provisions shall continue in full force and effect. 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).

Article 20: WAIVER

Any failure by KPMG to enforce one of its rights or prerogatives under the Services Contract, or any failure by KPMG to react to a default or breach by the client of all or any parts of the provisions of the Services Contract shall not constitute a waiver by KPMG of any of its rights there under.

Article 21: APPLICABLE LAW AND DISPUTE RESOLUTION

Solely Belgian law will govern the professional relationships between the Parties to which these General Terms apply.

All disputes related to or arising from the Services Contract, or the Services shall fall under the exclusive jurisdiction of the courts of the district of Brussels.

ADDITIONAL TERMS: TAX SERVICES TO SEC REGISTERED AUDIT CLIENTS ENTITIES AND U.S. TAX ADVICE

1. Where we assist You with tax matters (“Tax Services”) and:
   - At the time of engagement or at any point thereafter, You are, or You are an affiliate of, an entity that is registered with the United States Securities and Exchange Commission and You are (or such affiliate is)

audited by an entity of the KPMG Network (i.e., an SEC Registered Audit Client), or
- The Tax Services involve the delivery of U.S. tax advice.

then articles 7.8 and 7.9 of the General Terms above shall not apply (although any non-tax services, if any, shall remain subject to those articles), and no provision in this Services Contract is or is intended to be construed as a condition of confidentiality in relation to KPMG's Tax Services. In this clause, the term "affiliate" is interpreted as that term is used by the SEC with reference to auditor independence rules.

2. If You are an SEC Registered Audit Client and we are providing a Tax Service, You shall promptly inform us of any conditions of confidentiality imposed at any time by other tax advisers with respect to any transaction or matter on which our Tax Service is requested.

3. Where article 1 of the Additional Terms applies, any product of our Tax Service ("Tax Deliverable") released to You in any form or medium shall be supplied by us on the basis that it is for Your benefit and use only.

   If You refer to or disclose in whole or in part any Tax Deliverable to any third party, You shall notify such third party in writing as follows: that (i) the Tax Services performed by us for You were designed to meet your agreed requirements only, as determined by your needs at the time; that (ii) any product of the Tax Services should not be regarded as suitable to be used or relied upon by any party wishing to acquire any rights against us other than You; that (iii) we do not assume any responsibility (whether in contract, tort or otherwise) in respect of the Tax Services performed for You, any product of the Tax Services, or any judgments, conclusions, opinions, findings or recommendations that we may have formed or made, to any party except You; that (iv) to the fullest extent permitted by law, we accept no liability(whether in contract, tort or otherwise) in respect of any such matters to any other person; and that (v) should any person, except You, choose to rely on the Tax Services or any product thereof, that person will do so at their own risk. Notwithstanding the foregoing, (i) in the event of a disclosure made by You that is required by law, that is made to a regulatory authority having jurisdiction over You, or that is made pursuant to article 1 of the Additional Terms, no such notification shall be required and (ii) no such notification shall be required with respect to disclosures expressly authorized by the Engagement Letter.

4. If You refer or disclose in whole or in part any Tax Deliverable to any third party but do not notify such third party in writing as required by article 3 of the Additional Terms, You shall compensate us and reimburse us for and protect us against any loss, damage, expense or liability incurred by us as a result of, arising from or in connection with any such reference or disclosure, unless we have agreed in writing with such a third party to accept responsibility and liability to that third party in respect of the Tax Services and the Tax Deliverable. If any payment is made by You under this clause, You shall not seek recovery of that payment from us at any time.