

- Special Terms and Conditions -

1. General Provisions

(a) We render our services based on (i) the engagement letter and any possible attachments to the engagement letter (in particular any service descriptions, revocation notices for consumers and portal terms of use), (ii) these Special Terms and Conditions (hereinafter the "STC"), and (iii) the General Engagement Terms for German Public Auditors and Public Audit Firms of the Institute of German Certified Accountants (hereinafter the "GET") (hereinafter the engagement letter and attachments collectively referred to as the "Client Agreement"). The same also applies to any part of our services that may be rendered by us before the Client Agreement is signed with legal effect. Different or conflicting terms and conditions will apply only if they have been expressly accepted by us in writing. The provisions of our engagement letter, the STC and GET will apply even if we do not expressly object to an order placed on the basis of different terms and conditions (e.g., terms and conditions of written orders).

(b) Unless otherwise agreed, these STC and GET also apply if we render services in addition to those agreed upon in the engagement letter or any attachments thereto.

(c) The Client Agreement constitutes the entire agreement between the parties with respect to the services and the contractual relationship and supercedes all prior agreements, understandings and representations in this regard, including any confidentiality agreements entered into in advance.

2. Fees, Payment Due Date

(a) Our invoices, including any invoices for installment payments or prepayments, will be issued in Euro and will be due for payment immediately. We will invoice you at cost for any subcontractor services.

(b) Any demands for advance payments are subject to No. 13 (1) sentence 2 of the GET. We have the right to invoice you for reasonable installment payments on fees, charges and expenses, including incidental costs, at any time.

(c) All information we provide regarding the expected amount of fees generally is only a cost estimate, unless the Client Agreement expressly provides for a flat fee. In case we are engaged to provide audit services or an expert opinion, a quoted flat fee may be exceeded in accordance with § 43 (2) BS WP/vBP (*Professional Charter of the Wirtschaftsprüferkammer on the Rights and Responsibilities of Wirtschaftsprüfer and vereidigte Buchprüfer in Exercising the Profession - Berufssatzung der Wirtschaftsprüfer/vereidigte Buchprüfer*), if unforeseeable events beyond our control will result in a considerable amount of additional work.

(d) If we should discontinue our services early, we shall have the right to invoice you for the number of hours worked up to that point in time, unless termination of the contract is due to wrongful conduct on our part. However, in the latter case we may invoice you for the number of hours worked, if and to the extent that the services rendered are utilizable despite early termination.

(e) The German Regulations on Fees of Tax Advisors (*Steuerberatervergütungsverordnung - StBVV*) shall apply only to the extent expressly agreed in writing. If, after the Client Agreement is signed, you request us to perform services, that are not included in the engagement letter, we will invoice you for these services either based on a separate agreement or, absent a separate agreement, based on our standard hourly rates applicable to these services, which are available upon request.

(f) If we are requested or required (whether before or after services are rendered) to make available information about our services to a competent court, a trustee or insolvency administrator, a public, regulatory or supervisory authority (*WPK, PCAOB, BaFin*) or to any other third party (including the hearing of our personnel as witnesses), we shall have the right to invoice you for the time expended in this context based on hourly rates as agreed in the Client Agreement.

3. Limitations of our Liability

(a) Unless otherwise specified in this No. 3 of the STC our liability is governed by No. 9 of the GET. In derogation of No. 9 (2) and (4) of the GET, each of the liability limits stated therein shall however be replaced throughout by

the amount of 5 mio. €. No. 9 (1) of the GET shall in each case remain unaffected.

(b) If in your opinion the risk associated with our services substantially exceeds the amount of 5 mio. €, you will inform us about the required maximum liability amount. We will consider your request and, if necessary, discuss with our professional liability insurer the possibility of obtaining an adequate additional insurance. You are responsible for any additional premiums incurred in connection therewith.

(c) Contrary to No. 9 (2) of the GET and No. 3 (a) of the STC our liability is unlimited if (i) expressly agreed in writing, or (ii) as far as we have to perform our work without any limitations of liability to meet the requirements of the laws of the United States of America concerning the independence of auditors.

4. Our Work Results

Work results that must be delivered in writing or in text form and signed by us shall be binding only if the original is signed by two employees or, in case of e-mails, if two employees are named as signatories. Unless otherwise agreed or in violation of any applicable laws or professional standards, we may also deliver our work results to you exclusively (i) as a PDF file and/or (ii) by e-mail and/or (iii) with a qualified electronic signature.

5. Disclosure of Our Work Results, Rights to Work Results

(a) Any disclosure of our work results to third parties or any use of our work results for advertising purposes is subject to No. 6 of the GET.

(b) Our work results are intended exclusively for the purpose agreed in the respective Client Agreement, are therefore solely addressed to you, and may not be used for any other purpose, disclosed, or passed on to third parties without our prior consent which must be given in text form. We are solely responsible to you for the provision of our services, unless expressly agreed otherwise in writing. We do not consider the interests of third parties in the scope of our services. The results of our work are therefore not intended to serve third parties as a basis for decisions.

(c) Unless otherwise agreed in text form, we generally will consent to a disclosure of our work results to third parties only under the condition that a standard disclosure agreement (release letter) has been agreed by the third party/parties. Consent and signing of a release letter shall not be required for:

- Disclosure on the basis of No. 6 (1) last sub-sentence of the GET insofar as an obligation arises from statutory law, regulation, official or judicial order.
- Disclosure to your affiliated companies within the meaning of §§ 15 ff. of the German Stock Corporation Act (*AktG*), your statutory auditor or other auditors/advisors/lawyers with an obligation to maintain confidentiality who require the information in connection with their services. You are obliged to inform these groups of persons that we accept no responsibility or liability towards them.

(d) Any disclosure of our work results must be made in full text and include all appendices. § 334 of the German Civil Code (*Bürgerliches Gesetzbuch - BGB*) shall remain unaffected by any such disclosure.

(e) If a work result is passed on to third parties (including permitted disclosures in accordance with section 5 (c) above), you undertake to indemnify us and hold us harmless against all third-party claims and any resulting obligations, damages, costs (including reasonable external and internal legal advice costs) arising from such disclosure. This obligation does not apply if we have expressly agreed in writing that the third party may rely on the work results.

(f) We will grant you the right to use our work results only to the extent necessary given the purpose of the applicable Client Agreement.

6. Principles of Our Cooperation, Independence and Subcontractor

(a) The amount of time needed to render our services and used to calculate our fees depends in substantial part on satisfaction of the requirements set

forth in No. 3 (1) of the GET.

(b) Unless otherwise provided by the engagement letter, binding laws to which we are subject or any other provisions or applicable standards, we shall have no obligation to review any information made available to us for accuracy or completeness.

(c) We provide our services independently and under our own responsibility and not as your employee, agent, corporate body or shareholder. You are solely responsible for any management decisions required in relation to our services and for any determination as to the suitability of the services for your purposes. Therefore, you will appoint sufficient qualified contacts for any required coordination in connection with the services to be provided by us.

(d) We are entitled to use subcontractors in the course of providing our services and to share information with them (see No. 2 (1) GET). By signing the engagement letter, you therefore expressly agree that we may in particular engage the subcontractors listed below if this seems necessary for professional or economic reasons in order to provide our services:

- Companies belonging to the group of BDO AG Wirtschaftsprüfungsgesellschaft and BDO Legal Rechtsanwaltsgesellschaft mbH (BDO Legal). The group companies of BDO AG Wirtschaftsprüfungsgesellschaft and BDO Legal are located in Germany, Ukraine and Poland.
- All foreign companies that are members of the international BDO network and operate on the market under the brand or name "BDO". An overview of these companies can be found at www.bdo.global.
- Members of the BDO Germany Alliance. These can be found at www.bdo.de, under "About BDO", "BDO Germany Alliance". All members of the BDO Germany Alliance are based in Germany.

7. Special Clause for Tax Advice

(a) You hereby instruct and authorize us to electronically submit in your name all statements prepared for you that are intended and have been approved for electronic transmission to the responsible office of the German tax authority directly through DATEV eG. The foregoing instruction and authorization shall be effective immediately and may be revoked at any time. Any notice of revocation must be at least in text form.

(b) If documents requiring action by a certain deadline are submitted to us, we shall have no obligation to take any steps to meet the deadline unless the documents are transmitted to us via our BDO Global Portal, by regular mail or fax.

8. Electronic Communication, Antivirus Protection, Information Security and Use of Information Security

(a) Electronic communication is subject to No. 12 of the GET. You hereby further acknowledge that data sent via the Internet cannot be reliably protected against access by third parties, might be subject to loss, delay or viruses. To the extent permitted by law, we therefore disclaim any responsibility and liability for the integrity of e-mails after they leave our control, and for any damages you or any third parties may suffer as a result. This also applies if despite antivirus programs used by us, viruses enter your system as a result of receiving e-mails from us.

(b) We use transport encryption (SSL/TLS standard) as standard for e-mail communication. This encryption method works as long as your e-mail server is configured accordingly. We therefore strongly recommend that you check this, as otherwise an e-mail from us to you would be transmitted unencrypted. However, with transport encryption, the e-mail is not encrypted at all at certain technical nodes and sometimes not encrypted on the paths in between. This gives criminals an opportunity to access the e-mail and redirect, delete or falsify it. As an alternative to transport encryption, we therefore offer end-to-end encryption on request. Please feel free to contact us about this. In contrast to transport encryption, end-to-end encryption not only encrypts the transmission channel, but the e-mail itself. End-to-end encryption offers significantly better protection than transport encryption.

(c) You are obliged to inform us immediately of any security incidents (such as cyberattacks) that may have an impact on us.

(d) The group companies of BDO AG Wirtschaftsprüfungsgesellschaft and BDO Legal Rechtsanwaltsgesellschaft mbH process client information (contract master data) in a joint system in order to fulfill regulatory requirements in a targeted manner and to enable order and budget planning as well as marketing activities in line with legal and market requirements. This does not include information that are collected directly as part of the provision of services.

9. BDO Network, Sole Recourse

(a) We are a member of BDO International Limited, a British company with limited capital contributions, and we are part of the international BDO network of legally independent member firms. BDO is the brand of the BDO network and the BDO member firms (hereinafter "BDO Firms").

(b) If we engage other BDO firms as subcontractors, you acknowledge and agree that in such cases we will bear full responsibility for both our acts and/or omissions and also all acts and/or omissions of any BDO Firms assisting us as subcontractors. Accordingly, you agree that you shall bring no claims or proceedings of any kind whatsoever against any BDO subcontractors (including BDO International Limited or Brussels Worldwide Services BVBA). This shall not apply to any claim or proceeding founded on an allegation of fraud or willful misconduct or any other claims that cannot be excluded under the laws of the Federal Republic of Germany.

(c) The liability provisions of this Client Agreement, including, without limitation, the limitations of liability, shall also apply for the benefit of any BDO Firms assisting us as subcontractors. Such BDO subcontractors have the right to directly invoke the provisions of the foregoing No. 9 (b) of the STC.

10. BDO Legal Rechtsanwaltsgesellschaft mbH (BDO Legal) and BDO Group

(a) If you also engage BDO Legal or other companies of the German BDO group and in case you wish an exchange of information you hereby release us from our duty of confidentiality towards them with respect to all engagement-related information so that services can be rendered as smoothly and efficiently as possible.

(b) We are legally independent from BDO Legal Rechtsanwaltsgesellschaft mbH and from other companies of the German BDO group. We neither assume responsibility for their actions or omissions, nor do we form partnership under civil law (*Gesellschaft bürgerlichen Rechts - GbR*) with BDO Legal Rechtsanwaltsgesellschaft mbH or any company of the BDO group, nor are we subject to joint and several liability with those firms.

11. Marketing

Insofar as no highly personal matters or consumers within the meaning of § 13 of the German Civil Code (*BGB*) are affected, you authorize us to use the type and nature of our contract with you for marketing purposes. This authorization exclusively covers a factual description of the basic nature of the contract and your firm (e.g. reference lists with company and logo as well as score cards).

12. Statute of Limitations

(a) The limitation of warranty claims is subject to No. 7 (2) of the GET. The limitation of all other claims is as provided in the following subsections.

(b) In cases of simple negligence not involving harm to life, body, freedom or health, all claims against us shall be subject to a general limitation period of one year.

(c) The limitation period shall begin to run at the end of the calendar year in which the claim occurred and in which you discovered or absent gross negligence would have discovered the circumstances giving rise to the claim as well as the identity of the liable party ("knowledge or grossly negligent lack of knowledge"). Irrespective of the above, claims shall be time-barred after a period of five years after they occurred, or, without regard to their occurrence and to your knowledge or grossly negligent lack of knowledge, ten years after the act, breach of duty or any other event triggering the damage. Whichever deadline expires first shall be relevant.

(d) Except as provided herein, the limitation of claims shall be governed by applicable law.

13. Place of jurisdiction, formal requirement, severability clause

(a) If you are a merchant (*Kaufmann*), a legal entity under public law or a special fund under public law, or if you do not have a general place of jurisdiction in Germany, the place of performance for any and all disputes arising from or in connection with the Client Agreement shall, at our option, be (i) Frankfurt am Main/Germany, (ii) the place at which the service in dispute was performed, or (iii) the place of your registered office or residence.

(b) Any amendment, supplement or termination of the Client Agreement shall be made at least in text form (§ 126b German Civil Code). This shall also

apply to any amendment, supplement, or cancellation of this No. 13 (b) of the STC.

(c) If any provision of the Client Agreement — in whole or in part — is held to be invalid or otherwise impracticable, the other provisions shall remain in full force and effect. Any invalid or impracticable provision shall be deemed to be replaced by such valid and enforceable provision as comes as close as possible to the economic intent of the invalid or unenforceable provision. The foregoing shall apply, *mutatis mutandis*, if any provision has been inadvertently omitted from the Client Agreement.