

## **BUSINESS TERMS FOR THE PROVISION OF ACCOUNTING, LEGAL AND TAX SERVICES**

### **Chapter A: General Terms and Conditions for Services**

#### **1. Contract and Parties**

(a) The engagement letter and/or framework agreement and/or services agreement and all attachments which come from Deloitte Accountancy BV o.v.v.e. CVBA (“Deloitte”) and are aimed towards entity(-ies) named in the engagement letter and/or framework agreement and or services agreement (“Client”), just as these Business Terms for the provision of Accounting, Legal and Tax Services including Chapter A and Chapter B and all attachments thereto (together known as the “Contract”), form the complete agreement between the Client and Deloitte in connection with the services, the work to be carried out and the result of the work described in the engagement letter and/or framework agreement and/or services agreement (the “Services”). The Contract excludes the application of any other documents from the Client such as the business terms of the latter. For the purposes of the Contract, the “Client Group” shall include the entity(-ies) named in the engagement letter and/or framework agreement and/or services agreement, including the subsidiaries and/or affiliates of said entity(-ies).

(b) The Contract is between the Client and Deloitte. Deloitte may subcontract any Services under the Contract to any DTTL member firm and its respective subsidiaries and affiliates or Deloitte Entities as defined hereafter and to any other party (collectively “Subcontractor(s)”). The Client’s relationship is solely with Deloitte as the entity contracting to provide the Services. Deloitte remains responsible to the Client for all of the Services under the Contract, including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable legislation, none of Deloitte Entities (except Deloitte as specified above) will have any liability to the Client and the Client will not bring, and will ensure that no other member of the Client Group brings, any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with the Contract against any of Deloitte Entities (except Deloitte).

(c) “Deloitte Entities” means Deloitte Touche Tohmatsu Limited, a UK private limited by guarantee (“DTTL”), its member firms and their respective subsidiaries and affiliates and also all companies that form part of the DTTL network (including Deloitte), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL has any liability for each other’s acts or omissions. Each member of DTTL is a separate and independent legal entity that acts under the designations “Deloitte”, “Deloitte & Touche”, “Deloitte Touche Tohmatsu” or other related designations.

(d) Each party is an independent contractor and neither party is, nor shall be considered to be, the other’s agent, distributor, partner, fiduciary, joint venturer, co-owner, or representative.

#### **2. Responsibilities of the Client and of Deloitte**

##### **(a) Responsibilities of the Client**

(i) The Client shall cooperate with Deloitte in the performance by Deloitte of the Services, including, without limitation, providing Deloitte with reasonable facilities and timely access to data, information and personnel of the Client Group. The Client shall be responsible for the performance by its personnel and agents, for the timeliness, accuracy and completeness of all data, documents, signatures and information (including all financial information and statements) provided to Deloitte by or on behalf of the Client Group and for the implementation of any advice provided as part of the Services. Deloitte may use and rely on (the accuracy, veracity and completeness of the) information, documents, signatures and data furnished by the Client Group or others without verification. Deloitte’s performance shall be dependent upon the timely fulfilment of the Client’s responsibilities in accordance with the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte shall be entitled to rely on all decisions and approvals of the Client.

(ii) In particular the Client must be aware that the scope of Deloitte’s engagement does not involve bringing to light errors that are the result of incorrect, misleading or incomplete information.

(iii) Except as otherwise provided in the engagement letter and/or framework agreement, the Client shall be solely responsible for, among other things: (A) making all management decisions and performing all management functions; (B) designating one or more individuals who possess suitable skills, knowledge, and/or experience, preferably within senior management to oversee the Services; (C) evaluating the adequacy and results of the Services; (D) accepting responsibility for the results of the Services; and (E) establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities.

##### **(b) Responsibilities of Deloitte**

(i) The Services provided are not binding for federal, regional or local authorities and/or tribunals and courts and shall not constitute a declaration, warranty or guarantee that said authorities and/or tribunals and courts will concur with Deloitte’s advice or opinion. Any Services provided by Deloitte will be based upon the legislation, regulations, cases, previous rulings, and other sources of information available at the time specific Services are provided. Subsequent changes to the aforementioned sources (for which Deloitte shall have no responsibility to advise the Client) may result in the Services provided by Deloitte being rendered invalid or inappropriate.

(ii) Deloitte will not be responsible for dealing with any matters other than those which specifically form part of this engagement letter and/or framework agreement.

(iii) In formulating any advice as part of the Services, Deloitte may discuss ideas with the Client verbally or show the Client drafts of such advice. This is only binding for Deloitte if drafts of this type or verbal advice are definitively confirmed to the Client in writing. As a consequence Deloitte may not be held liable if the Client or another party decides to rely upon or act on the basis of a non-definitive draft or verbal advice.

### **3. Payment of fees and invoices**

(a) Deloitte's invoices are due and payable by the Client within fifteen (15) calendar days of the invoice date. For invoices upon which payment is not received within fifteen (15) calendar days of the invoice date, (i) interest shall accrue automatically and without serving notice at a rate of 12 % rate per annum and (ii) Deloitte shall be entitled to charge a lump sum indemnity of 10% on the unpaid amount (with a minimum amount of 50 EUR). Without limiting its other rights or remedies, Deloitte shall have the right to suspend or terminate the Services entirely or in part if payment is not received on the due date of an invoice. The Client shall be responsible for all taxes, such as VAT, sales and use tax, gross receipts tax, withholding tax, and any similar tax, imposed on or in connection with the Services, other than Deloitte's income and property taxes.

(b) The Client acknowledges and agrees that Deloitte shall be entitled, without formal notice or judicial ruling, at any time to set off all claims it has on the Client (whether due or not and without regard to their origin), against all claims the Client has vis-à-vis Deloitte (whether due or not and without regard to their origin), notwithstanding any transfer, seizure or any other act of alienation or disposition of the rights with regard to the set-off. This set-off shall be enforceable, notwithstanding any bankruptcy or other insolvency proceedings, seizure or any other situation of concursus creditorum. Deloitte shall hereafter notify the Client in writing of this set-off.

(c) Performance of the Services or payment of invoices, in whole or in part, implies acceptance of the terms of business and of the content of the engagement letter and/or framework agreement. The fees and invoices are deemed accepted if they are not contested within a period of fifteen (15) calendar days after receipt.

### **4. Term**

The terms of the engagement letter and/or framework agreement and/or services agreement as regards the duration of the Contract shall apply, without prejudice of the following:

(a) Should the Client terminate this Contract without cause before the Services have been fully provided, he will compensate Deloitte in accordance with the terms of the Contract for the Services performed and expenses incurred through the effective date of termination.

(b) Each party may terminate this Contract, in whole or in part, with immediate effect upon written notice to the other party, if that other party commits a material breach of any term of the Contract which is irremediable or if that other party commits a material breach (lack of timely payment being a material breach) and fails to remedy it within 15 days following formal notification of the default or commits gross negligence or fraud.

(c) Either party shall have the right but not the obligation to invoke the automatic termination of the Contract with immediate effect, without any notification of default or judicial intervention being required and without thereby arising any entitlement to indemnification, if the other party has been declared bankrupt, has filed a bankruptcy petition or ceases for any other reason to carry on business.

(d) Deloitte may terminate the Contract with immediate effect upon written notice to the Client if Deloitte determines that (a) a governmental, regulatory, or professional entity, or an entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation, or decision, the result of which would render Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules, or (b) circumstances change (including, without limitation, changes in ownership of the Client or any of its affiliates) such that Deloitte's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules. Upon termination of the Contract, the Client will compensate Deloitte under the terms of the engagement letter and/or framework agreement and/or services agreement for the Services performed and expenses incurred until the effective date of termination.

### **5. Ownership of Deloitte Property & Work Products**

(a) To the extent that Deloitte utilises or develops any of its assets (whether tangible or intangible) in connection with the Contract, such assets, including work documents, shall remain the property of Deloitte. On payment of all of Deloitte's fees in connection with the Contract, the Client shall only obtain a non-exclusive, non-transferable, revocable license to use within the Client Group, subject to the other provisions of the Contract, any work to be carried out or work product (as defined or described in the engagement letter and/or framework agreement) for the purpose for which the work to be carried out or work product were provided. Deloitte shall have ownership (including, without limitation, copyright and other intellectual property rights) and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and the Client shall not assert or cause to be asserted against any Deloitte Entity or its personnel any prohibition or restraint from so doing.

(b) Any intellectual property and proprietary rights that are included in the data and information that Deloitte received from the Client Group for providing the Services shall remain the property of the Client Group.

(c) Notwithstanding anything to the contrary in sections 5 or 9, the Client acknowledges that Deloitte, in connection with performing the Services, may develop or acquire general experience, skills, knowledge, and ideas that are retained in the memory of its personnel. The Client acknowledges and agrees that Deloitte may use and disclose such experiences, skills, knowledge and ideas.

(d) If the engagement includes any Deloitte Technology as defined below, the Client shall also be entitled to have access to and use of Deloitte Technologies supplied as part of the work to be carried out solely for the purposes of receiving the Services and for no other purposes, and if any, in accordance with and subject to the provisions of the licences applicable to such Deloitte Technologies as notified by Deloitte and signed by the Client.

(e) Deloitte will own and retain ownership of all intellectual property rights and other proprietary rights of any kind in relation to Deloitte Technologies that Deloitte may use or develop in connection with the Contract (other than those material supports that the Client has provided to Deloitte to which the Client Group or third party retain intellectual property rights). "Deloitte Technologies" means all know-how and software, system interfaces, templates, methodologies, ideas, concepts, techniques, tools, processes, and technologies, including web-based technologies and algorithms owned by, licensed to or developed by any Deloitte Entity and used by Deloitte in performing the Services or its other obligations.

## **6. Limitation on Damages**

(a) If not prohibited by applicable legislation, Deloitte, any other Deloitte Entity and their respective personnel, if and only to the extent it is determined such other Deloitte Entity and its respective personnel have a liability, shall not be liable to the Client Group for any claims, liabilities, losses, damages, costs or expenses relating to the Contract or the Services ("Claims") for an aggregate amount in excess of three times the fees payable by the Client to Deloitte for the engagement which led to the damage and in the case where an engagement of longer than 12 months is involved, then for a total amount not in excess of three times the amounts which were paid in the last 12 months except where it is finally judicially determined that they are primarily the result of deceit or wilful misconduct on the part of Deloitte or any other Deloitte Entity or their respective employees.

(b) In no event shall any Deloitte Entity (including Deloitte) or their respective personnel be liable for any loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage or expense relating to the Contract or the Services. In circumstances where all or any portion of the provisions of this paragraph are definitively judicially determined to be unavailable, the aggregate liability of Deloitte, any other Deloitte Entity and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

(c) The liability cap in this Section 6 applies in aggregate to each and all Claims which from time to time arise under or in connection with the Contract and the Services, whether such Claims are made at the same or different times or by one or more members of the Client Group and/or other persons.

(d) If the liability exclusion for Deloitte Entities and Subcontractors provided in paragraph 1(b) is for any reason not effective, then the limitations on liability provided for in this paragraph 6 shall apply to Deloitte Entities and Subcontractors.

## **7. Force Majeure**

Neither party shall be liable for any delays or non-performance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and representatives), fire or other casualty, internet interruptions, electricity interruptions, viruses that are not filtered by reasonable antivirus software, act of God, epidemic (including for the avoidance of doubt, pandemic influenza attack), strike or labour dispute, war or other act of violence, or any law, order, or requirement of any governmental agency or authority.

## **8. Limitation on Actions**

If not prohibited by applicable legislation, no action, regardless of form, arising under or relating to this Contract or the Services, may be brought by either party more than one (1) year after the cause of action has accrued, except that an action for non-payment of any invoice may be brought by a party not later than two (2) years following the due date of the concerned invoice.

## **9. Confidentiality**

(a) To the extent that, in connection with the Contract, Deloitte comes into possession of any confidential information such as the legal structure of the Client Group, the list of clients, trade secrets or other proprietary information regarding the Client Group which is either designated by the disclosing party as confidential or is by its nature clearly confidential (the "Confidential Information"), Deloitte shall not disclose such Confidential Information to any third party without the Client's consent save where prohibited by applicable legislation. The Client hereby consents to Deloitte disclosing such Confidential Information (i) to any Deloitte Entity (including its partners, principals, and employees) and to any Subcontractors, (ii) to legal advisors, accountants, insurers or as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional regulations, or in connection with a possible difference; or (iii) to the extent such Confidential Information (A) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte in breach hereof, (B) becomes available to Deloitte on a non-confidential basis from a source other than the Client which Deloitte believes is not prohibited from disclosing such information to Deloitte by obligation to the Client, (C) is known by Deloitte prior to its receipt from the Client without any obligation of confidentiality with respect thereto, or (D) is developed by Deloitte independently of any disclosures made by the Client to Deloitte of such information.

(b) The Client shall not disclose to any third party the advice, opinions, reports or other work product of Deloitte provided hereunder without the express written consent of Deloitte, except (i) where applicable laws, regulations, professional rules and obligations prohibit limitations on disclosure, (ii) in the event that the Client or its affiliates have securities registered with the United States Securities and Exchange Commission and any Deloitte Entity is the auditor of the Client or any of its affiliates, in which case there are no restrictions or limitations on the disclosure of Deloitte's advice, opinions, reports and other work product provided hereunder,

or (iii) to the extent the United States Internal Revenue Code and applicable Internal Revenue Service guidance relating to confidential tax shelters (or comparable legislation or guidance from other taxing authorities) apply, in which case there are no restrictions or limitations on the disclosure of Deloitte's advice, opinions, reports and other services.

(c) Client shall use the advice, opinions, reports or other work product of Deloitte solely for the purposes specified in the engagement letter and/or framework agreement and, in particular, shall not, without the prior written consent of Deloitte, use any advice, opinion, report or other work product of Deloitte in connection with business decisions of any third party or for advertising purposes. The Services are intended exclusively for the Client. The mere receipt of any advice, opinions, reports or other work product by a third party is not intended to create any duty of care, professional relationship or any present or future liability between third parties and Deloitte. If copies of the advice, opinions, reports or other work product (or information derived from it) are subsequently given to third parties, Deloitte is not bound by any obligation regarding them or any other third party which acknowledged it.

(d) Client authorizes that any and all information (i) furnished to Deloitte for or in connection with the preparation of Client's tax returns under this Contract, (ii) derived or generated by Deloitte from the information described in (i) above, or (iii) associated with prior years' tax return information in the possession of Deloitte may, for a period of up to ten (10) years from the date of this Contract, be disclosed to and considered and used by any Deloitte affiliate, Deloitte Entity (or its affiliate) or Subcontractor, in each case, whether located within or outside Belgium, engaged directly or indirectly in providing Services under this Contract, tax planning or preparation of tax returns, audited financial statements or other financial statements or financial information as required by a government authority, municipality or regulatory body. Disclosures under this paragraph may consist of all information contained in Client's tax returns; if Client wishes to request a more limited disclosure of tax return information, Client must inform Deloitte beforehand. Client acknowledges and agrees that Client's tax return information may be disclosed to Deloitte affiliates, Deloitte Entities (or their affiliates) or Subcontractors whether located within or outside of Belgium.

(e) In addition, and in so far as not prohibited by applicable legislation, the Client acknowledges and agrees that any information that Deloitte becomes aware of during carrying out of its engagement may be used by Deloitte for responding to its professional obligations as an accountant and/or tax adviser and the rules of independence that apply to them.

#### **10. Data protection**

(a) Each party shall comply with and guarantee such compliance with all applicable legislation and regulations regarding data protection and personal privacy protection in all relevant jurisdictions (hereinafter referred to collectively as "Data protection legislation"). For the purpose of this section "Personal Information" means any information relating to an identified or identifiable natural person that Deloitte acquires from or on behalf of Client or Client Group, or any of its representatives, employees or directors, in connection with the provision of Services under this Contract, whether in written, oral, electronic, or other form, and any copies thereof. An identifiable person is a person who can be identified, directly or indirectly, in particular by reference to an identification number or to one or more factors specific to his or her physical, electronic, physiological, mental, economic, cultural or social identity.

(b) The Client consents for Deloitte to use the Client's Personal Information under the terms of the engagement letter and/or framework agreement and/or services agreement and to share said information with any Deloitte Entity as well as with those parties supporting the office administration and management, provided that Deloitte ensures that the necessary requirements for data protection are respected and technical and organizational safety measures have been taken to prevent the improper or illegal disclosure or processing of Personal Information or the accidental loss or destruction or damage of Personal Information.

(c) Said Personal Information shall be used to inform the Client and/or its representatives, employees or directors about Deloitte's professional and social activities and about any subject that could be of interest to them. If, in the future, the Client and/or its representatives, employees, directors no longer wish to receive such information, they may send a request free of charge by email to Deloitte's engagement partner

(d) The file containing Personal Information may be consulted and, if necessary, modified by those concerned by the Personal Information. This may be done free of charge at any time by sending an email to the aforementioned party.

(e) The Client shall inform the individuals concerned and must obtain consent from those persons whose Personal Information is to be processed.

(f) The Client confirms that the processing of Personal Information acquired when performing the Services shall not put Deloitte or an entity in its network in a position of violation of the Data protection legislation. and that it shall remain responsible for all processing of the Personal Information as being the data controller as defined in the Data protection legislation

(g) The Client hereby explicitly acknowledges and consents that Deloitte may make use of cloud computing services to store Personal Information and other data of the Client. Deloitte will use commercially reasonable security technologies (such as encryption, password protection and firewall protection) to protect this Personal Information and other data of the Client from unauthorized disclosure. The Client however acknowledges and agrees that it is impossible for Deloitte to guarantee the security of the Personal Information and other data of the Client with absolute certainty and that the use of cloud computing services may therefore entail certain risks. Deloitte shall only be responsible if it has finally judicially been determined that it did not take commercially reasonable measures to protect the Personal Information and other data of the Client from unauthorized disclosure.

#### **11. Survival and Interpretation and Third Party Beneficiary**

(a) Any provisions of the Contract that either expressly or by their nature extend beyond the expiration or termination of the Contract shall survive such expiration or termination, including, without limitation, paragraphs 1(b), 3, 5, 6, 8, 9, 10, 11, 12, 13, 15, 16, 17, 18, 19, 20 and 21.

(b) If any provision of the Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.

#### **12. Assignment**

Neither party may assign or otherwise transfer the Contract without the prior express written consent of the other, except that Deloitte may assign any of its rights or obligations hereunder to any Deloitte Entity (or its affiliates), Deloitte affiliate and to any successor to its business. Neither party will directly or indirectly agree to assign or transfer to a third party any claim against the other party arising out of the Contract.

#### **13. Indemnification**

The Client shall indemnify and safeguard Deloitte, any other Deloitte Entity and their respective personnel from all third party Claims, except to the extent definitively judicially determined to have resulted primarily from deceit or wilful misconduct on the part of Deloitte, any other Deloitte Entity or their respective personnel. In circumstances where all or any portion of the provisions of this paragraph are definitively judicially determined to be unworkable, the aggregate liability of Deloitte, other Deloitte Entities and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

#### **14. Anti-Bribery and anti-money-laundering**

(a) Parties undertake to comply with all relevant laws and regulations that proscribe, prohibit or penalize acts of bribery, corruption and related criminal acts or torts, in all their dealings and relations, whether in relation with this Contract and the Services provided under this Contract or otherwise, in whatever form and howsoever arising. Deloitte and the Client have not and will not directly or indirectly offer or pay, or authorize such offer or payment, of any money or anything of value to improperly or corruptly seek to influence any Government Official (as defined below) or any other person in order to gain an improper business advantage, and, has not accepted, and will not accept in the future, such a payment. For purposes of this Contract, a "Government Official" is broadly defined as and includes: (i) any elected or appointed government official (e.g., a member of a ministry of health); (ii) any employee or person acting for or on behalf of a government official, agency, or enterprise performing a governmental function; (iii) any political party officer, employee, or person acting for or on behalf of a political party or candidate for public office; (iv) an employee or person acting for or on behalf of a public international organization; or (v) any person otherwise categorized as a government official under local law; where "government" is meant to include all levels and subdivisions of non-US governments (i.e., local, regional, or national and administrative, legislative, or executive). Parties will pass on the obligations under this article 14 to their employees and directors, and will ensure that third parties involved in the performance of the Contract or in the performance of a project under this Contract are contractually bound by the obligations in this article 14. If the Client breaches any of the covenants set forth in this article 14, (i) this Contract shall become null and void; (ii) Client will hold Deloitte harmless against any damages or other monetary payment Deloitte may have to pay as a result of Client's breach of this article 14.

(b) By virtue of national and European anti-money laundering legislation, Deloitte is required to identify its clients and their beneficial owners. Accordingly, Deloitte might request from the Client and will retain certain information (such as a copy of the identity card of the Client's representative and the identity of the ultimate economic beneficiary of the Services) and documentation for this purpose and/or make searches of appropriate databases. The Client undertakes to provide Deloitte with the requested information and to keep Deloitte informed on a timely basis of any changes regarding that information and documentation. If satisfactory information and documentation is not provided in response to its request within a reasonable period of time, there may be circumstances in which Deloitte is not able to provide or to continue to provide the Services.

#### **15. Governing Law and Dispute Resolution**

(a) The Contract, including official items of proof and all matters connected therewith, shall be governed by, and construed in accordance with, the Belgian legislation.

(b) The parties agree to attempt in good faith and without delay to resolve any dispute or claim arising out of or in connection with the Contract promptly through negotiations between senior management. If no solution is found within thirty (30) days following the notification of the dispute by the complainant to the other party, either party may bring the case before the Belgian competent courts and Brussels courts, which will have exclusive jurisdiction.

#### **16. Electronic communication and original documents**

(a) Except as instructed otherwise in writing, each party may assume that the other approves of appropriate fax, e-mail and voicemail communication of both sensitive and non-sensitive documents and other communications concerning the Contract, as well as other means of communication used or accepted by the other.

(b) It is recognised that the internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all), and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by applicable legislation, will not be responsible to the other on any basis (contract, tort or otherwise) for any loss,

damage or omission in any way arising from the use of the Internet or from access by any Deloitte Entity personnel to networks, applications, electronic data or other systems of the Client Group.

(c) The Client is responsible for maintaining and archiving all original documents that the Client must maintain or archive in order to meet all relevant legal, statutory, regulatory or professional rules. If Deloitte is to maintain original documents at the express request of the Client, Deloitte is not liable for it.

#### **17. Entire agreement, modification and effectiveness**

Unless otherwise specified in the Contract, that which was discussed prior to the realisation of the engagement letter and/or framework agreement did not give rise to the Contract and neither does it form part of it. The Contract supersedes any previous agreement, understanding or communication, written or verbal, relating to its subject matter. No change to the Contract is effective unless it is documented in writing and is signed by the authorised representatives of both parties. If Deloitte has already started work (e.g., by gathering information, project planning or giving initial advice) then the Client agrees that the Contract is effective from the date of the start of such work. If any provision of this Contract is found by a court of competent jurisdiction or arbitrators to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Contract.

#### **18. Limitation on Warranties**

The Contract is an agreement for the provision of services and thus contains an obligation of means. Deloitte guarantees that it will carry out the Contract in good faith and with the appropriate degree of care. Deloitte rejects all other warranties, either express or implied.

#### **19. Staff – Non solicitation**

(a) Deloitte's involvement will be limited to the execution of the Services. Deloitte personnel may only receive instructions from the Client with respect to the provision of the Services within the framework provided by the Act of July 24, 1987 on temporary employment and the hiring out of employees for the benefit of third parties (the "Act"), which has been published in the Belgian Official State Gazette of August 20, 1987, as modified from time to time. It is explicitly agreed that Deloitte personnel exclusively remain employees of Deloitte for the entire duration of the Contract. Deloitte personnel shall at all times act under the full supervision and responsibility of Deloitte. At no time whatsoever shall the Client be considered as the employer of Deloitte personnel. Deloitte however accepts that the Client is entitled to give the following instructions to Deloitte personnel in the framework of section 31 § 1 of the Act: (i) Instructions with regard to health and safety rules applicable within the Client's firm; (ii) instructions with regard to the working time schedules as applicable within the Client's firm (including breaks, ...); (iii) instructions with regard to the daily execution of the Services such as instructions with regard to the internal organisation of the Client (e.g. use of parking lots, access control, use of hard- and software, passwords, ...), guidelines necessary for the proper and qualitative execution of the Services agreed between Deloitte and the Client. The Client hereby guarantees to Deloitte that it has complied with all the laws in connection with the Services to be rendered by Deloitte personnel under this Contract, including without limitation the aforementioned Act and the information obligations of the employee's representatives provided therein.

(b) The Client undertakes to not directly or indirectly hire or recruit Deloitte personnel if said personnel was directly concerned within the 12 months prior to said hiring or recruitment with provision of the Services or was directly connected otherwise with the Contract. In the event that the Client does hire or recruit the aforementioned personnel, the Client shall undertake to pay to Deloitte compensation which is equal to 6 months of the gross salary of the employee in question. In addition the Client agrees to make no call on the professional services of Deloitte personnel members who do not act on account of the above.

#### **20. Marketing and Use of the Client name and Client data**

(a) Neither party shall use the other party's trademarks, service marks, logos, and/or branding in external publicity material without such other party's prior written consent.

(b) Notwithstanding anything herein to the contrary and if not prohibited by applicable legislation, Deloitte may use the name of the Client and the performance of the Services in marketing and publicity materials, as an indication of its experience, and in internal data systems.

(c) If a Client passes on information to us regarding the Client Group, it accepts that these data will be archived in the data banks, the handling of which is automated and may be used by Deloitte while taking into account the fact that Deloitte performs all legal provisions that apply to it.

#### **21. Binding nature of these terms of business and rule of priority**

(a) It is possible for Deloitte to request signature of a document prior to the realisation of the Contract but it is not obliged to do so. The non-signature of any document does not affect the application of these business terms. In addition the performing of the Services by Deloitte or the complete or partial payment of the fees or invoices by the Client implies that the latter is in agreement with these business terms and with the content of the engagement letter and/or framework agreement.

(b) In the case of contradiction between the engagement letter and/or framework agreement and the current business terms, the following priority regulation will apply between the above documents:

1. the engagement letter
2. the framework agreement
3. the current business terms

(c) Deloitte retains the right to change these business terms unilaterally. The changes are also applicable for the agreements that were already concluded. Changes to the business terms enter into force one (1) month after the written notification thereof. If the Client should not wish to accept the changes of the business terms, the Client has the right until the date of the entry into force to terminate the Contract by registered letter on the date of the entry into force of the changed business terms. If no such registered letter has been received by Deloitte before the date of the entry into force, the Client is deemed to have accepted – tacitly – the changes of the business terms after the date of the entry into force.

## Chapter B: Additional Terms & Conditions for Services delivered via the cloud

This chapter B of the Business Terms for the provision of Accounting, Legal and Tax Services shall apply to all Services proposed by Deloitte or provided by Deloitte, which are delivered entirely or partially via the cloud. If Chapter B applies to the Services, the provisions of Chapter B will take precedence to the extent they are in conflict with Chapter A.

### 1. Definitions

“**Application(s)**” shall mean Client applications referred to in the applicable Service Agreement.

“**AUP**” shall mean the Acceptable Use Policy as published on Deloitte’s website [www.deloitte.com/be/aup](http://www.deloitte.com/be/aup) and updated from time to time by Deloitte, of which the current version is attached as Attachment A for information purposes only.

“**Authorized Users**” shall mean those employees, agents and independent contractors of the Client, its affiliates or third parties accepted by Deloitte, who are authorized by the Client and Deloitte to use the Services hereunder.

“**Client Data**” shall mean any data (including Personal Information) inputted or processed by the Client, Client Group, Authorized Users, Deloitte or Deloitte’s Subcontractor on the Client’s, Client Group’s or Authorized Users’ behalf for the purpose of using the Services or facilitating the Client’s, Client Group’s or Authorized Users’ use of the Services.

“**Client Group**” shall mean the group consisting of the Client’s affiliates and third parties accepted by Deloitte and the Client to have Authorized Users.

“**Content**” means any file, Client Data, material or other information, including without limitation, audio and/or visual files, text, images, documents, spreadsheets, hyperlinks, web form entries, text messages, web pages and any other similar file, data, material or other information not provided by Deloitte inputted or processed in connection or relation with the Services or otherwise under this Contract.

“**Designated Equipment**” shall mean each and any IT infrastructure or system of the Client as specified in the applicable Service Agreement on or in which the software components allowing use of the Services are (to be) installed or used, if applicable as modified by the Client as a replacement thereof with the prior written approval of Deloitte.

“**Documentation**” shall mean any written materials relating in any way to the Services delivered via the cloud, including any printed or digital materials.

“**Metadata**” shall mean the data providing information about one or more aspects of the use of the Services, Content or Client Data, such as without limitation means of creation of the data, locations accessed, purpose of the data, time and date of creation, creator or author of the data, location on a computer network.

“**Online Software Platform**” shall mean the online software platform supported and provided by Deloitte, on which the Applications are located, as further defined and elaborated in the applicable Service Agreement and updated and developed by Deloitte from time to time.

“**Services Agreement**” shall mean a services agreement attached as an attachment to this Contract.

“**Software**” shall mean all software products owned by or distributed by Deloitte to which Deloitte grants Client access as part of the Services, including software documentation and any software updates provided as part of the Services.

“**Support Service(s)**” shall mean support for Applications, if any, according to on-call or agreed availability for both functional and technical issues and requests regarding the Client’s Applications, as further defined and elaborated in the applicable Services Agreement.

### 2. Services

Subject to the terms of the Contract and any attachments thereto, Client is granted a non-transferable, non-exclusive, revocable right to permit the Authorized Users to access and use the Applications on the Designated Equipment and a right to use the related Support Services during the term of the Services and solely for the Client’s or Client Groups’ internal business operations.

### 3. Authorized Users

In relation to the Authorized Users, Client undertakes and warrants that:

(a) unless for reasons of temporary replacement (e.g. illness, holidays), it will not allow the account for an Authorized User to be used by more than one individual Authorized User unless it has been reassigned in its entirety to another individual Authorized User, in which case the prior Authorized User shall no longer have any right to access or use the Services.

(b) it shall notify the amount and names of Authorized Users and any modifications thereof (including the modifications as set out under point a above), it being understood that any modification must be approved by Deloitte in writing before such modification becoming effective.

(c) it shall permit Deloitte to audit the Client in order to verify the Client’s respect of the Contract.

(d) if at any time it appears that the Client has not notified the correct number of Authorized Users of the Services to Deloitte, the Client shall immediately (i) pay to Deloitte an indemnity of an amount equal to the one that should have been paid for the non-declared user(s) for a period of 12 months, without prejudice for Deloitte to prove higher damage, and (ii) take appropriate action to cease this violation of the Contract.



Client further warrants that the Client Group and Authorized Users will respect, mutatis mutandis, the provisions of the present terms and conditions other than payment provisions and that it will remain liable for a breach of this Contract by the Client Group and Authorized Users.

#### **4. Suspension**

Irrespective of the provisions in section 4 of Chapter A.

(a) Deloitte may immediately (and without prior notice) suspend or reduce the Services or part thereof if:

(i) Deloitte, in its reasonable sole discretion, determines that Client's, Client Group's or its Authorized Users' use of the Services is in violation of the terms and conditions of the AUP or of any applicable laws and/or governmental regulations; and/or

(ii) Client fails to pay Deloitte as required under the Contract.

The Services will be unavailable in whole or in part during any suspension, and Client may not have access to the Content.

(b) Deloitte may terminate the Services hereunder if any of the foregoing breaches are not cured within fifteen (15) days after Deloitte's initial notice thereof.

(c) Any suspension by Deloitte of the Services or part thereof under this paragraph shall not excuse Client from its obligation to make payment(s) under the Contract.

(d) Client shall have thirty days after the termination or expiration of the Services, if Client's account balance is current, to migrate the Client Data and Content to its own systems. Deloitte reserves the right to destroy all Content and Client Data 30 days after the termination or expiration of the Services.

#### **5. Responsibilities of the Client**

(a) The Client will be fully and solely responsible:

(i) to obtain and maintain all necessary or useful licences, consents (incl. for the lawful processing of Personal Information by Client), and permissions necessary for Deloitte to perform Deloitte's obligations in accordance with this Contract;

(ii) for the accuracy, quality and legality of all Client Data and Content (and the means by which such Client Data and Content was acquired);

(iii) to assure that it, the Client Group and the Authorized Users will use the Services in accordance and strict compliance with all applicable procedures and guidelines set out in this Contract (including the AUP), laws and regulations;

(iv) to ensure that its and the Client Group's infrastructure network, systems, Designated Equipment and internet access comply with the relevant specifications as provided and possibly modified by Deloitte from time to time

(v) to ensure that it and each of the Client Group have and shall maintain valid licenses, user rights and/or consents for all the systems and software it/they use(s) or has(ve) on its/(their) infrastructure as well as for network access and other required or useful tools or technology for it/them to enable Deloitte, its Subcontractors and agents to perform the Services and that it/they complies with all applicable rules and regulations in this respect.

(vi) to assure adequate security of its IT systems and procedures used for accessing the Application.

(b) The Client shall indemnify and hold harmless Deloitte from and against any and all claims, damages, liabilities, costs, penalties and expenses (including attorneys' fees, expert's fees and settlement costs) directly or indirectly arising out of or relating to any suit, action, proceeding or claim brought or asserted by a third party pursuant to any theory of liability against Deloitte arising out of or relating to any one or more of the following: (i) a breach by Client of this Contract; (ii) the use of the Services by Client, Client Group or Authorized Users, or any Content on the Services; (iii) the alleged or actual infringement or misappropriation of any intellectual property right or other proprietary right by Client or its agents, representatives, Client Group or Authorized Users; (iv) Client's relationship with the owner or provider of any software installed or stored on the Services; or (v) Client's failure to use reasonable security precaution, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte or their respective personnel.

#### **6. Responsibilities of and Warranties by Deloitte**

(a) Deloitte will use reasonable endeavours to assure that the Applications meet the respective characteristics and functionalities described in the related Documentation, if any, in all material respects. Deloitte does not give any uptime warranty.

(b) Deloitte:

(i) does not warrant that the Client's use of the Services will be uninterrupted or error-free, or free of harmful components such as malware, viruses, bugs or any other electronic elements (e.g. hacking) that cannot be blocked by reasonable market conform anti-virus software, or that the Content stored within the Applications will be secure or not otherwise lost or damaged as a result therefrom;

(ii) does not guarantee that the Services, Documentation and/or the information obtained by the Client through the Services will meet the Client's requirements. Prior to ordering the Service(s), the Client has taken knowledge of the Applications and their functioning and characteristics and accepts them as is.

(c) To the maximum extent permitted by applicable law, the aforementioned warranties are exclusive and Deloitte does not make any other warranties or representations, including with respect to merchantability, satisfactory quality, fitness for a particular purpose, non-infringement or quiet enjoyment. Client understands and agrees that the Services may contain bugs, errors and/or inadequacies. Deloitte is not liable and will not be held accountable for any loss of the Client Data or Content. Client agrees that it is solely responsible for the results obtained from the use of the Services.

## **7. License and (data) Ownership**

(a) Client acknowledges that the Services, including but not limited to the Applications, Online Software Platform and supporting infrastructure, Documentation, Metadata, know-how, software, intellectual property and technologies used by, owned by, licensed to or developed by Deloitte in performing the Services are protected by intellectual property rights and shall remain the full property of Deloitte and/or its licensors. Except as expressly stated herein, this Contract does not grant the Client any intellectual property or other rights to, or in respect of the Services or the Documentation.

(b) Any intellectual property and proprietary rights in the Client Data, the Content and the material provided by Client, Client Group, or its Authorized Users for performing the Services shall remain the property of the Client. Deloitte shall receive all rights and licenses in this respect that are required or useful for the execution of the Services. Any intellectual property and proprietary rights in the Client Data, the Content and the material provided by Deloitte or its Subcontractors shall remain the property of Deloitte.

(c) Client is the controller of all Personal Information contained in the Content and the Client Data. The Client agrees that Deloitte may share Personal Information transferred by the Client, Client Group and/or Authorized Users to Deloitte under this Contract or used by Deloitte to provide the Services with any Subcontractor, including Subcontractors that are located abroad.

(d) Client undertakes not to (i) copy, modify, duplicate, create derivative works from, frame, mirror, republish, download, display, transmit, or distribute all or any portion of the Applications, Online Software Platform or any Service or any program or software or application provided by Deloitte, in any form or media or by any means; or (ii) attempt to reverse compile, disassemble, reverse engineer or otherwise reduce to human-perceivable form all or any part of the Applications, Online Software Platform or any Service, program or software provided by Deloitte; or (iii) license, sell, rent, lease, transfer, assign, display, disclose, or otherwise commercially exploit, or otherwise make any part of the Applications, Online Software Platform or any Service, program or software provided by Deloitte available to any third party except the Authorized Users. The applicability of article 6, §1 of the law of June 30, 1994 implementing the EU directive of 14 May 1991 is expressly excluded.

## **8. Limitation on Damages and Actions**

Irrespective of the provisions as set out in section 6 of Chapter A Deloitte is not responsible for Client's or third party's network, systems or network connections or for conditions or problems arising from or related to Client's or third party's network connections (e.g., bandwidth issues, excessive latency, network outages), or caused by the internet. Client is responsible for configuration, management, security and maintenance of its networks and systems and for the security, integrity and backups of the Client Data and Content. Deloitte will not make any backups of the Client Data and Content. Deloitte reserves the right, at its reasonable discretion, to disable or disconnect any environment as necessary and without notice if such environment malfunctions or otherwise affects network access within or to Deloitte's data center(s) or another customer's environment.

## ATTACHMENT A: ACCEPTABLE USE POLICY

This ACCEPTABLE USE POLICY ("AUP") describes acceptable use of and access to the Services offered by Deloitte and its Subcontractors. BY ACCESSING OR USING THE SERVICES, CLIENT AGREES TO THE TERMS OF THIS AUP. If anyone using the Services, whether authorised by Client or not, violate this AUP or if Client authorizes or helps others to do so, Deloitte may suspend or terminate Client's use of the Services in accordance with the terms of the Agreement. This AUP forms part of the terms of the Agreement. Unless otherwise defined herein, all capitalized terms used within this AUP have the same meaning as ascribed to such terms in the Agreement.

### **1.Laws, regulations and codes**

Client may not use Services to transmit, distribute, or store material in a manner that Deloitte believes:

- 1.1 Violates any local, state, national, foreign, or international statute, regulation, rule, order, treaty, or other law (each a "Law");
- 1.2 Violates the terms of this AUP, the terms of any applicable agreement with Deloitte, or any other Deloitte policy applicable through the Agreement;
- 1.3 Violates generally accepted standards of Internet usage;

### **2.Offensive Content**

Client may not use Services to transmit, distribute, or store material in a manner that Deloitte believes:

- 2.1 Is abusive, deceptive, pornographic, obscene, defamatory, slanderous, offensive, or otherwise inappropriate;
- 2.2 Violates or otherwise encroaches on the rights of others, including, but not limited to, infringing or misappropriating any privacy, intellectual property, proprietary right of another;
- 2.3 Advocates or induces illegal activity;
- 2.4 Stalks, harasses, or harms anyone, including minors;
- 2.5 Impersonates any person or entity or otherwise misrepresents Client's affiliation with a person or entity;

### **3.Security and Protection**

Client may not use Services to transmit, distribute, or store material in a manner that Deloitte believes:

- 3.1 Modifies, alters, tampers with, repairs, or otherwise creates derivative works of any software included in the Services;
- 3.2 Except as allowed by local law, reverse engineers, disassembles, or decompiles the Infrastructure or Services or software included in the Services;
- 3.3 Accesses or uses the Services in a way intended to avoid incurring fees or exceeding usage limits or quotas;
- 3.4 Interferes with or adversely affects the Services or use of the Services by other Deloitte customers;
- 3.5 Uses any high volume automated means (including robots, spiders, scripts or similar data gathering or extraction methods) to access the Services and any other accounts, computer systems, or networks connected to the Services (each a "System");
- 3.6 Connects to any users, hosts, or networks where Client does not have permission to communicate with such users, hosts, or networks, including, but not limited to:
- 3.7 Monitors or crawls a system so that such system is impaired or disrupted;
- 3.8 Conducts denial of service attacks;
- 3.9 Intentionally interferes with the proper functioning of any system, including any deliberate attempt to overload a system by any means;
- 3.10 Operates network services like open proxies, open mail relays, or open recursive domain name servers; or
- 3.11 Uses means (manual or electronic) to avoid any use limitations placed on a system, such as access and storage restrictions;
- 3.12 Distributes, publishes, sends, or facilitates unsolicited mass e-mailings, promotions, advertising, or solicitations, including commercial advertising and informational announcements;
- 3.13 Alters or obscures mail headers or assume a sender's identity without the sender's explicit permission; or
- 3.14 Collects or replies to messages if those messages violate this AUP.

### **4.Monitoring and Enforcement**

Deloitte has no responsibility for any material or information created, stored, maintained, transmitted, or accessible on or through the Services and is not obligated to monitor or exercise any editorial control over such material.

While not obligated to perform investigations, in accordance with the terms of the Agreement, Deloitte may:

1. Investigate violations of this AUP or misuse of the Services;
2. Investigate and help prevent security threats, fraud, or other illegal, malicious, or inappropriate activity;
3. Remove, disable access to, or modify any material or resource that Deloitte believes violates this AUP or any other agreement Deloitte has with Client for use of the Services; or
4. Suspend or terminate provision of Services to Client for uses that violate this AUP or any other agreement Deloitte has with Client for use of the Services.

Deloitte may report any activity that it suspects violates any law or regulation to appropriate law enforcement officials, regulators, or other appropriate third parties. Deloitte's reporting may include disclosing appropriate Client information. Deloitte also may cooperate with appropriate law enforcement agencies, regulators, or other appropriate third parties to help with the investigation and prosecution of illegal conduct by providing network and systems information related to alleged violations of this AUP. Nothing in this AUP shall limit in any way Deloitte ' rights and remedies at law or in equity that may otherwise be available.

#### **5. Modifications to the AUP**

Deloitte may, in its sole and absolute discretion, modify this AUP from time to time. Deloitte will post notice of such changes on [www.deloitte.com/be/aup](http://www.deloitte.com/be/aup). If Client objects to any such changes, Client's sole recourse shall be to cease using the Services. Continued use of the Services following notice of any such changes shall indicate Client's acknowledgement of such changes and agreement to be bound by the terms and conditions of such changes.