

These Business Terms for M&A Services are deposited on behalf of Deloitte Financial Advisory B.V. for the Dutch Deloitte entities at the Chamber of Commerce under number 24362849.

Clause 1 General Provisions

1.1 Definitions:

"Advanced Data Analytics" means using manual or automated techniques aiming to (i) convert or combine Data contained in one or more datasets, (ii) enhance quality of Data, (iii) compare, sort, classify or cluster Data, (iv) analyse or visualise Data, (v) select parts of the Data or (vi) generate or visualise new insights from Data.

"Affiliate" means any entity which is controlling, controlled by, or under common control with either Client or a DTTL Party – as defined under section 2:24b of the Netherlands Civil Code (*Burgerlijk Wetboek*) – as may be appropriate, including without limitation any natural persons controlling relevant legal entities. In the event the Engagement refers to a transaction, the term "Affiliate" does not include any legal entity participating in or considering participating in any financing relating to such transaction.

"Business Terms M&A" means the Business Terms for M&A Services as set out in this document.

"Client" means the legal entity entering into the Engagement with Deloitte.

"Client Party" and/or "Client Parties" means Affiliates of Client and/or Professional Advisors.

"Client Communication" means any information, documents, or other communications provided by Deloitte Entities under an Engagement whether in writing or otherwise, including, without limitation, any reports (including, without limitation, the final written report, if any, on the Services performed under the Engagement) or memoranda issued by any Deloitte Entity, including, without limitation, documents, communications, advice, if any, and any drafts thereof, any draft or final reports or memoranda, whether in writing or otherwise.

"Controller" means the natural person or legal entity which, alone or jointly with others, determines the purposes and means of the processing of Personal Data.

"Data" means any structured or unstructured data, information or opinions, provided by or on behalf of Client or Target in the format and using the medium requested by Deloitte or any data obtained from external parties or public sources or a combination thereof in any numerical, textual or other format.

"Deliverables" means any reports and results identified in the Engagement Letter to be provided to the Client in respect of the Services.

"Deloitte" means one or more of the legal entities which is a group company – as defined under section 2:24b of the Netherlands Civil Code (*Burgerlijk Wetboek*) – of Deloitte Holding B.V. and which shall have been engaged by the Client for the Services under an Engagement.

"Deloitte IP" means works of authorship, materials, information, technologies, including web-based technologies and algorithms, calculation methods, ideas and tools, and trade secrets in the sense of the Trade Secrets Protection Law, and other intellectual or industrial property which Deloitte owns, is licensed to or developed by any Deloitte Entity and used in connection with the performance of Services, including any modifications or enhancements thereto and derivative works based thereon.

"DTTL Party" and/or "DTTL Parties" means Deloitte Touche Tohmatsu Limited ("**DTTL**") and all other entities (including Deloitte NSE LLP) that are members of the DTTL network and each of the subsidiaries and affiliates, successors, assignees, and all partners, principals, members, owners, directors, employees, subcontractors and agents of all such entities and "**Deloitte Entity**" means any one of them. Each Deloitte Entity is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names.

"Engagement" means the Engagement Letter and these Business Terms M&A.

"Engagement Letter" means the engagement letter entered into between Client and Deloitte which incorporates these Business Terms M&A and any appendices.

"Other Recipient" means any and each person or organisation as identified in the Engagement Letter (other than the Client) or later agreed in writing between Deloitte and the Client as a recipient of the Deliverables or the Client Communications, not being a Client Party. For clarity and for the avoidance of doubt, neither the fact that the Other Recipient(s) may have the benefit of the Deliverables or the Client Communications and rely on them, nor the fact that Deloitte may have agreed to assume a duty of care to the Other Recipient(s) in relation to the Deliverables or the Client Communications, means that Deloitte has been engaged by such Other Recipient(s) nor have any Other Recipient(s) and any DTTL Parties entered into a client - service provider relationship related to the Proposed Transaction.

"Party" means Deloitte or Client.

"Parties" means Deloitte and Client.

"Personal Data" means any information relating to an identified or identifiable natural person.

"Processor" means a natural person or legal entity which processes Personal Data on behalf of the Controller.

"Professional Advisors" means all professional advisors of the Client rendering professional advice to the Client for whom the contents of any Client Communication produced by Deloitte may be relevant in the course of rendering their advice to the Client. The term "Professional Advisor" does not include, among others, lenders or other financial institutions participating in or considering participating in any financing relating to the Proposed Transaction.

"Proposed Transaction" means any commercial or capital transaction including without limitation investments, participations, divestments, loans, issuance of securities or bonds, management buy outs or joint-ventures between the Client and one or more third parties in relation to which the Services have been contracted under the Engagement Letter.

"Services" means the services and/or Deliverables to be performed by Deloitte or to be delivered by Deloitte to the Client under the Engagement.

"Subcontractor" means a third party (other than a Deloitte Entity) to whom Deloitte subcontracts any or part of the Services.

"Target" means the (legal) entity or business with regard to whom the Services are performed.

1.2 All engagements are accepted and carried out by Deloitte under the express exclusion of the provisions contained in Sections 7:404, 7:407 paragraph 2 and 7:409 of the Netherlands Civil Code.

1.3 Only Deloitte and the Client will be a party to the Engagement. The use of the term Client Party or DTTL Party shall not be interpreted to mean that Client Parties or DTTL Parties other than the Client and Deloitte will be a party to the Engagement.

Clause 2 Applicability

2.1 These Business Terms M&A shall be applicable to legal relationships between Deloitte and the Client with respect to the Engagement or a Proposed Transaction, unless the applicability of these Business Terms M&A is excluded or restricted by law or regulations and notwithstanding amendments to these Business Terms M&A, which must be confirmed expressly and in writing mutually.

2.2 The Engagement Letter constitutes the whole agreement between Deloitte and the Client in relation to the Services. Nothing discussed prior to execution of the Engagement induced, nor forms part of, the Engagement unless specifically set out in the Engagement Letter. The Engagement Letter supersedes any previous agreement, proposal, understanding or communication,

written or oral, relating to its subject matter. No variation to the Engagement shall be effective unless it is documented by the Parties in writing, including by e-mail or facsimile.

- 2.3 To the extent professional regulations, a supervisory framework or codes of conduct are applicable to a DTTL Party, these shall constitute a part of the Engagement. The Client acknowledges and agrees that it shall at all times fully respect the obligations of DTTL Parties and DTTL Party professionals under such professional regulations and codes of conduct.
- 2.4 Except as explicitly provided herein, no DTTL Party has any responsibility for the acts or omissions of DTTL or any other DTTL Party. Each DTTL Party is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names and the Services are provided by (individual) DTTL Parties or their Affiliates and not by DTTL. DTTL has no responsibility for the acts or omissions of any DTTL Party.

Clause 3 Conclusion of the Engagement

- 3.1 The Engagement shall be concluded at the moment that the Engagement Letter, signed by Deloitte and the Client, has been received by Deloitte. If Deloitte has already started work (e.g. by gathering information, project planning or giving initial advice), then the Client agrees that the Engagement is effective as of the start of such work.
- 3.2 The parties shall be at liberty to prove that the Engagement has been concluded in another manner.
- 3.3 Unless terminated sooner in accordance with its terms, the Engagement shall terminate once the Services have been performed.
- 3.4 The Client's relationship is solely with Deloitte as the entity contracting to provide the Services. Each party is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venture or co-owner. Deloitte may only act as a representative of the Client pursuant to a mutually signed written power of attorney.
- 3.5 Pursuant to the Anti-money laundering and Combating the financing of terrorism Law ("**Wwft**"), Deloitte conducts due diligence on all clients before an engagement can be accepted. This means that Deloitte must identify the identity of the Client, the ultimate beneficial owner of the Client ("**UBO**") and the person who represents the client vis-à-vis Deloitte (the person who signs the Engagement Letter). Deloitte will establish the authority of this person to represent the Client through an extract of the Chamber of Commerce, a power of attorney, or a similar document. The UBO is the person who has more than 25% ownership or control over the Client. With regard to legal persons, the Client shall provide a certified extract from the Chamber of Commerce or a similar document from a foreign body and the shareholders structure of the company. For natural persons the Client shall provide a copy of an identity document. For invoicing purposes to foreign entities, the Client shall provide the VAT number of the Client. The Client shall, at Deloitte's first request, provide any additional information and documentation that Deloitte needs to comply with the obligations under the Wwft.

Clause 4 Potential Conflict of Interest and Services Already Rendered

- 4.1 The financial statements of Client and/or Target may be audited by a DTTL Party ("**Deloitte Audit**"). Provided that the provision of non-audit services are permitted by applicable law and/or regulation, Deloitte does not believe that this gives rise to a conflict of interest or impairs Deloitte's ability to carry out the Services objectively for Client, particularly as Deloitte will implement the safeguard to use a separate engagement team drawn from another division than Deloitte Audit and that the separated teams will not share with each other any information about their respective clients except with the explicit permission of their respective clients.
- 4.2 Certain restrictions are applicable to services other than audit services for audit clients of Deloitte or an Affiliate. Such restrictions are in place in order to avoid Deloitte Audit having to perform any audit or review procedures on services performed by an Affiliate, which might impair the independence as an auditor.
- 4.3 To the best of Deloitte's knowledge and understanding, the provision of the Services addressed in the Engagement Letter does not restrict Deloitte Audit to issue an independent opinion on future financial statements of Client and/or Target.
- 4.4 In respect of information to be contained in the Deliverable which has been extracted from the audited accounts of Client and/or Target and/or its affiliates, note that the audit opinion thereon was expressed for the purposes and persons defined under applicable legislation on financial statements and for no other purpose.
- 4.5 Furthermore DTTL Parties may have provided other services to Client and/or Target and Deloitte confirms that if any matters are identified that may impair Deloitte's ability objectively to discharge Deloitte's responsibilities under the Engagement Letter, these will be disclosed to Client. Deloitte reserves the right to resign from the Engagement if at any time a matter arises which in Deloitte's sole judgement impairs Deloitte's ability to perform the Services objectively. By acceptance of the Engagement Letter, Client confirms to be aware of the above circumstances, requests and agrees that Deloitte should provide the Services described, and waives any claim or complaint based on allegations of a conflict of interest.

Clause 5 Responsibilities of the Client

- 5.1 The Services to be performed as included in the Engagement Letter should only be considered as advice to the management of Client. Notwithstanding the duties and obligations of Deloitte in relation to the Services, the Client shall retain responsibility and accountability for, among other things:
- (i) making all management decisions, performing all management functions and assuming all management responsibilities of the Client;
 - (ii) deciding on the use of, choosing to what extent the Client wishes to rely on, or implementing advice or recommendations or other product of the Services;
 - (iii) making any decision affecting the Services, or the business of the Client including without limitation all management decisions, and the DTTL Parties shall be entitled to rely on all decisions and approvals of the Client;
 - (iv) accepting responsibility for results of the Services and the achievement or realisation of any benefits directly or indirectly related to the Services;
 - (v) accepting responsibility for the actions, if any, to be taken arising from the results of the Services;
 - (vi) designating a competent employee, preferably within senior management of the Client, to be responsible for the Client's decisions and to oversee the Services;
 - (vii) evaluating on behalf of the Client the adequacy and results of the Services;
 - (viii) making all assumptions with respect to the financial position of Client or Target and its development on which Deloitte's Services will be based;
 - (ix) establishing and maintaining internal controls, including without limitation monitoring of ongoing activities;
 - (x) complying with national and foreign legislation and regulations applicable to the Client and its activities.
- 5.2 The Client shall ensure that all information and documents that the DTTL Parties deem necessary to be able to carry out the Engagement correctly is being made available to DTTL Parties, in good time, in the desired form and in the desired manner.
- 5.3 The Client shall be obliged to inform DTTL Parties forthwith of any facts and circumstances that may be of importance in connection with the performance of the Services.

- 5.4 All DTTL Parties may rely on the correctness, completeness and reliability of the information and documents made available to DTTL Parties, including if these originate from third parties and may rely on any instructions or requests made, or notices given, or information supplied whether orally or in writing, by any person whom any of the DTTL Parties knows to be or reasonably may believe to be authorised by the Client to communicate with DTTL Parties for such purposes.
- 5.5 The Client shall be responsible for compliance with all applicable national and foreign legislation and regulations in the area of protection of privacy and Personal Data, including where the Client provides Deloitte and DTTL Parties with – or puts at Deloitte's or DTTL Parties' disposal – (Personal) Data of its personnel, its clients or other third parties, even if such (Personal) Data originates from third parties or is provided to Deloitte or DTTL Parties, or put at Deloitte's or DTTL Parties' disposal by third parties at Client's request.
- 5.6 Unless the Engagement Letter specifies other arrangements, the Client agrees that the Client Communication(s) will be deemed accepted by the Client (and the Services, or the relevant part of them will be deemed complete) within thirty (30) days of their delivery, upon their delivery in their final form or when the Client first makes use of them in its business, whichever comes first. Complaints in respect of the Services and/or the invoice amount shall be notified to Deloitte in writing, within thirty (30) days of the date on which the documents or information in respect of which the Client complaints were sent, or within thirty (30) days of the discovery of the defect, if the Client demonstrates that he could not reasonably have discovered the defect earlier.
- 5.7 Complaints as referred to in Clause 5.6 shall not suspend the Client's financial obligations towards Deloitte.

Clause 6 Scope and Performance of the Services

- 6.1 All Services rendered by Deloitte shall be performed to the best of Deloitte's knowledge and in accordance with the requirements of proper workmanship (as provided under Dutch Civil law standards).
- 6.2 The scope of the Services is substantially different from the scope of an audit in accordance with generally accepted auditing standards and the Services do not consist of a review of (historic or projected) financials in accordance with generally accepted review standards or similar guidelines issued by any regulatory body. As a result Deloitte cannot and will not express an opinion on any financial information.
- 6.3 Deloitte shall determine the manner in which and the person by whom the Engagement conferred will be carried out, but in so doing shall, as far as possible, take into consideration the wishes expressed by the Client in relation thereto.
- 6.4 Deloitte may only perform more activities than for which the Engagement was concluded and charge them to the Client if the Client has granted its prior permission for Deloitte to do so, unless these activities are part of Deloitte's obligation to observe due care.
- 6.5 Deloitte is allowed to involve other DTTL Parties, as Subcontractor(s), in the performance of the Services.
- 6.6 Periods within which the Services are expected to be completed may only be considered to be firm deadlines if this has been expressly agreed in the Engagement Contract.
- 6.7 All Client Communications that are produced by the DTTL Parties in the course of the Engagement refer to the period as specified in the Engagement Letter. The Client Communications produced will specify the date upon which the fieldwork with regard to the specified period has been completed. The DTTL parties have no obligation to update Client Communications as a result of events (of whatever nature) subsequent to the date of completion of the fieldwork.
- 6.8 DTTL Parties may discuss ideas or share drafts of the Client Communications with the Client. The Client shall not rely on such oral comments or drafts of the Client Communications unless such oral comments are confirmed in writing by DTTL Parties or a final version of the Client Communications confirming the contents of the draft version or oral comments, is provided to the Client by DTTL Parties.

Clause 7 Payment of Fees

- 7.1 Fees shall be billed on the basis as described in the Engagement Letter. Payment of invoices by the Client shall be made, without deductions, discounts or setoff, within the agreed periods, but in no event later than thirty (30) days after the invoice date. Payment shall be made in Euros by means of a bank transfer to a bank account to be specified by Deloitte.
- 7.2 If the Client fails to pay within the period referred to under Clause 7.1, Deloitte shall, after having at least once demanded payment from the Client, be entitled, without any further notice of default being required and without prejudice to the other rights of Deloitte, to charge to the Client the statutory interest under the laws of the Netherlands as of the payment due date, until the date of full and final payment.
- 7.3 All reasonably incurred judicial and extra-judicial costs (of collection) incurred by Deloitte as a result of the failure of the Client to perform its financial obligations shall be borne by the Client.
- 7.4 If, in the opinion of Deloitte, the financial position or payment record of the Client gives cause to do so, Deloitte shall be entitled to require that the Client immediately provides (supplementary) security in a form to be determined by Deloitte. If the Client fails to provide the required security, Deloitte shall be entitled, without prejudice to its other rights, to suspend further performance of the Engagement with immediate effect, and everything the Client owes to Deloitte for whatever reason shall be forthwith due and payable.
- 7.5 In the case of a jointly conferred Engagement, the Clients shall, be jointly and severally liable for payment of the invoice amount.
- 7.6 In addition, Client will compensate any DTTL Party or any third party involved by Deloitte for any time and expenses (including without limitation reasonable legal fees and expenses) it may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, arbitration or other proceeding in connection with this Engagement.
- 7.7 If the Client owes an advance payment or if it is required to make available or arrange to be made available information and/or materials required for the performance of the Engagement, the period within which the Services are expected to be completed shall not commence until after the payment has been received in full, or the information and/or materials have been made available in full to Deloitte.

Clause 8 Termination

- 8.1 The Client and Deloitte may terminate the Engagement at any time, without cause, by giving written notice to the other Party not less than 10 working days before the effective date of termination.
- 8.2 Deloitte may terminate the Engagement with immediate effect upon written notice to the Client if Deloitte determines that (i) 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 Engagement illegal or otherwise unlawful or in conflict with independence or professional rules, or (ii) 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 Engagement would be illegal or otherwise unlawful or in conflict with independence or professional rules.
- 8.3 After termination of the Engagement all fees incurred will be billed to and paid by Client.

Clause 9 New Company

If it is envisaged that the Proposed Transaction will be undertaken by a new company ("**Newco**"), Newco will be required to become a party to the Engagement Letter. In these circumstances, Client will procure that Newco will enter into the Engagement as soon as possible and, in any event, prior to completion of the Proposed Transaction. This will be enacted by a director of Newco countersigning a copy of the Engagement Letter on behalf of Newco. The terms of Engagement remain in force for Client notwithstanding whether or not Newco also becomes a party to them.

Clause 10 Property and Intellectual Property Rights

- 10.1 Notwithstanding the provisions under Clauses 10.2 and 10.3, Deloitte reserves all intellectual property rights with regard to Deloitte IP and Deliverables that have been used and/or developed in the context of the execution of the Engagement and in respect of which Deloitte has or can enforce any intellectual property rights.
- 10.2 Upon full and final payment to Deloitte hereunder, the Deliverables will become the property of the Client in their physical form and the Client may use them subject to the other provisions of the Engagement for the purpose for which the Deliverables were supplied.
- 10.3 Unless otherwise agreed, Deloitte grants to Client - upon full and final payment to Deloitte hereunder - a perpetual, royalty-free, worldwide, non-exclusive and non-transferable license to use Deloitte IP contained in or required for the use of Deliverables and Client Communications solely for the purpose for which the Deliverables were delivered.
- 10.4 Deloitte does not agree to any terms that may be construed as precluding or limiting in any way its right to (i) provide consulting or other services of any kind or nature whatsoever to any other person or entity as Deloitte in its sole discretion deems appropriate or (ii) develop for itself, or for others, materials that are competitive with or similar to those produced as a result of the Services, irrespective of their similarity to the Deliverables, subject to the confidentiality obligations set forth in Clause 16 of these Business Terms M&A.
- 10.5 Any intellectual property and other proprietary rights in the material and Data provided by the Client to Deloitte for performing the Services shall remain the property of the Client.

Clause 11 Exclusions and Limitations of Liability

incorrect information

- 11.1 In delivering the Services the DTTL Parties may receive information from the Client(s) and/or the Target, or any other source(s). To the fullest extent permissible by law the DTTL Parties shall not be liable for any loss or damage suffered by the Client arising from incorrect or incomplete information, including fraud and misrepresentation, unless such incorrectness, incompleteness, fraud or misrepresentation is evident to such DTTL Party without further investigation or enquiry.

personal data compliance

- 11.2 DTTL Parties and Subcontractors will not be liable for losses arising as a result of noncompliance with applicable legislation or regulations in the area of protection of privacy and Personal Data within the Client's sphere of responsibility.

indirect loss or damage

- 11.3 To the fullest extent permissible by law the liability to the Client(s) or Other Recipients for any indirect or consequential loss or damage in connection with the Services, including liability resulting from negligence but not from wilful misconduct (*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) by Deloitte, shall be excluded.

limitation of liability

- 11.4 Notwithstanding any other specific exclusions or limitations of liability in the Engagement Letter or these Business Terms M&A, Deloitte shall only be liable for damage due to an error by Deloitte that would not have occurred if Deloitte or any third party involved by Deloitte had acted with observance of due care. In such case the aggregate liability of Deloitte shall be limited to three times the amount of the invoices as paid by the Client for the portion of Services or work giving rise to the liability, unless it is finally and irrevocably determined that the damage involved results from wilful misconduct (*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) by Deloitte.

liability to the Client and other parties

- 11.5 In the event of liability towards more than one Client(s) and/or third parties to whom Deloitte's final report or other Client Communication(s) are released in accordance with Clause 14, the total liability to all parties suffering damage shall in the aggregate never exceed the maximum liability as mentioned in Clause 11.4 and shall be apportioned by them amongst them.

no liability of Subcontractors or other DTTL Parties for Services performed under the Engagement

- 11.6 The Engagement pursuant to the Engagement Letter is between Deloitte and the Client. Notwithstanding the fact that certain Services may be performed by another DTTL Party, Deloitte remains solely responsible for and liable to the Client (subject to the terms of the Engagement) for all of the Services covered by the Engagement unless such other DTTL Party may have entered into a separate engagement with the Client for such services. Accordingly the Client agrees that neither DTTL nor any of the DTTL Parties (except Deloitte) or any third party involved by Deloitte shall have any liability to the Client and that none of the Client or the Client Parties will bring any claim or proceedings of any nature in any way in respect of or in connection with the Engagement against DTTL, any of the DTTL Parties or any third party that Deloitte may involve to provide the Services covered in the Engagement Letter. The Client recognises that Deloitte is its sole contractual counterpart and waives all rights to initiate legal action against any DTTL Parties or Subcontractors in connection with the Engagement. Without limiting the foregoing, the DTTL Parties and any third party involved by Deloitte are intended third-party beneficiaries of the terms of the Engagement, including, without limitation, the limitations on damages and indemnification provisions of this Clause 11, Clause 12 and Clause 19.2 and the agreements and undertakings of Client contained in the Engagement Letter. Any of the DTTL Parties or any third party involved by Deloitte may in its own right enforce such terms, agreements and undertakings. The provisions of this Clause 11, Clause 12 and Clause 19.2 shall apply to the fullest extent of the law, whether in Engagement, statute, tort (such as negligence) or otherwise.

Clause 12 Indemnification

- 12.1 Client will be obliged to compensate the DTTL Parties and any third party involved by Deloitte and their personnel from all claims, liabilities or expenses attributable to claims of third parties relating to the Engagement or the Proposed Transaction caused by one or more breaches of these Business Terms M&A and/or the Engagement Letter by the Client Parties or their respective personnel including, without limitation, a violation of the restrictions on use and distribution of the Client Communications, except to the extent it is finally and irrevocably determined that the damage involved resulted from wilful misconduct (*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) by the relevant DTTL Parties.
- 12.2 No party may assign or otherwise transfer any rights without the prior express written consent of the other, except that Deloitte may assign any of its rights or obligations hereunder to any DTTL Party.
- 12.3 In connection with our Services it may be necessary to have access to the work papers of the auditors and/or other advisors, relating to their audit of Client and/or Target. The purpose of having access to these work papers is to obtain factual information of relevance to Client. It is not the intention of these procedures to endorse the adequacy of the work undertaken by the auditors and/or other advisors, their work papers or their opinions.

- 12.4 It is likely that access to work papers will be agreed by the auditors and/or other advisors under normal professional arrangements and on the basis that no third party will gain any rights against them as a result of or in the course of such access (beyond any rights which may exist in the absence of any such access). This may provide that the Client must indemnify the auditors and/or other advisors in respect of any losses (including claims arising) they might suffer as a consequence of such access.

Clause 13 Prospective Financial Information

- 13.1 Deloitte's Deliverable may include information to assist Client, its Professional Advisors and Other Recipient(s) in the evaluation of financial information about the future as prepared by Client or Target ("**Prospective Financial Information**"). Where Deloitte's Services relate to Prospective Financial Information, Deloitte will comment on the bases and assumptions underlying the Prospective Financial Information provided to Deloitte but accept no responsibility for the Prospective Financial Information or for the ultimate realisation of the Prospective Financial Information. Such bases and assumptions will have been determined by, and are the sole responsibility of Client or Target who prepared such Prospective Financial Information.
- 13.2 All Prospective Financial Information relates to the future and involves estimates, assumptions and uncertainties. Prospective Financial Information is based on information available at the time of its preparation. Accordingly, the Prospective Financial Information will not include unanticipated events after the date on which it was prepared, including, but not limited to, changes in law and regulations, changes in government policies and changes in accounting standards. The attainment of the predicted results depends upon successful implementation of the underlying strategies by Client or Target and the realisation of the underlying assumptions, including any operational improvements.
- 13.3 Events and circumstances frequently do not occur as expected and actual results are likely to be affected by events beyond the control of Client or Target resulting in differences between the predicted and the actual results. Such differences are normal and may be significant.
- 13.4 The extent to which Client or Target's Prospective Financial Information will be accepted or amended is the responsibility of the Client or the Other Recipient(s).
- 13.5 Deloitte refrains from commenting on the viability or the feasibility of, nor does Deloitte accept any responsibility for any Prospective Financial Information.

Clause 14 Restriction on Use of Reports and Other Documents

- 14.1 Any Client Communications (in whatever form) produced by DTTL Parties in the course of the Engagement may not without the prior written consent of Deloitte be distributed or referenced to any third party. The consent of Deloitte to distributing or referencing any Client Communications, produced by the DTTL Parties, to any specific third party will always be subject to receipt by Deloitte of a signed letter (in a form acceptable to Deloitte) indicating the conditions under which those Client Communications are released to the recipient.
- 14.2 The Client may however disclose in whole any Client Communication to Client Parties provided that when doing so the Client shall: (i) ensure that such Client Parties shall not disclose, quote, use or reference such Client Communication (in whole or in part) or refer to any of the DTTL Parties (except internally within the Client Parties), without the prior written consent of Deloitte; and (ii) inform such Client Parties that to the fullest extent permitted by the laws of the Netherlands DTTL Parties shall accept no duty of care, responsibility or liability to them in connection with the disclosed Client Communication and/or the Services.
- 14.3 Furthermore, if the Client is under a legal or professional obligation to disclose (parts of) the Client Communications by law or by any court or regulatory authority it may disclose such (parts of) the Client Communications as it is obliged to disclose. In such case, the Client will provide Deloitte with prompt notice, to the fullest extent allowed under the applicable laws or regulations.
- 14.4 The suitability of (draft) Client Communications for release to Client or other parties is at the judgment of Deloitte. In case Deloitte is of the opinion that (draft) Client Communications are not suitable for release, Deloitte will endeavour to produce (draft) Client Communications suitable for release at the earliest practical date.
- 14.5 Client is allowed to require that certain provisions of the Client Communications or drafts thereof, are withheld from parties to whom the Client Communications are released. In such a case the parties to which the (draft) Client Communications are released will be so informed by Deloitte.
- 14.6 The restrictions on use agreed in this Clause 14 or the Engagement Letter will not apply to the extent this would result in: (i) a breach of audit independence rules imposed by any securities exchange, professional auditing standards body, or legislator of any Dutch or foreign jurisdiction, or (ii) an obligation (which would not otherwise exist) on either Party, under the (tax) laws of Dutch or applicable foreign jurisdiction(s), to disclose to the Dutch or a foreign tax authority Deloitte's tax advice issued under the Engagement, regardless whether such obligation to disclose would apply to the advice in whole or in part and regardless whether such obligation to disclose could be complied with on a no names basis.

Clause 15 Term of Forfeiture

Save as provided otherwise in these Business Terms M&A, the Client's and Other Recipient's rights of action and other rights vis-à-vis Deloitte, arising from any cause whatsoever in connection with the performance of Services by Deloitte shall in any event be forfeited two years after the moment at which it becomes known to the Client or Other Recipient, or at which it could reasonably have been known to the Client or Other Recipient, that these rights exist.

Clause 16 Confidentiality

- 16.1 The DTTL Parties shall be obliged to maintain confidentiality towards third parties, unless DTTL Parties are under a legal or professional obligation to disclose information.
- 16.2 Save with the permission of the Client, DTTL Parties shall not be entitled to use the information that is made available to the DTTL Parties in connection with the Services by the Client or the Target (including their shareholders, affiliates and subsidiary companies and advisors) for any purpose other than that for which it was made available. An exception to the provision laid down in the preceding sentence shall be made in the event that any of the DTTL Parties acts on its own behalf in disciplinary, administrative, civil or criminal proceedings in which the said information may be of importance.
- 16.3 Deloitte shall impose its obligations under the present Clause upon third parties it may contract in the course of the Engagement.
- 16.4 Client hereby consents to the DTTL Parties disclosing information (a) to other DTTL Parties that are providing Services in connection with the Engagement and (b) to the extent such information: (i) 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 the DTTL Parties in breach hereof, (ii) becomes available to DTTL Parties on a non-confidential basis from a source other than Client which the applicable DTTL Party believes is not prohibited from disclosing such information to such DTTL Parties,

(iii) is known by the applicable DTTL Party prior to its receipt from Client without any obligation of confidentiality with respect thereto, or

(iv) is developed by a DTTL Party independently of any disclosures made by Client to the DTTL Parties of such information.

16.5 Notwithstanding the provisions under 16.1 to 16.4 of this Clause, Client agrees that Deloitte may use any information provided by Client, Client Parties or Target, as part of research, advice or any other services offered, including, without limitation, benchmarking services and that Deloitte may disclose such information to DTTL Parties and their respective Subcontractors for this same use, always provided that the information is rendered anonymous and duly de-identified. Related hereto Client agrees that Deloitte may use third parties, wherever located, to store and process any information received from Client, or Client Parties or Target, provided that such third parties are required to maintain the confidentiality of such information.

Clause 17 Non-Exclusivity

17.1 Provided that the DTTL Parties are able to protect the confidentiality of the Client's confidential information obtained in connection with the Services, Deloitte or other DTTL Parties are allowed to provide services in some capacity to other parties in connection with the same or a related transaction or service or may advise another party that may be in dispute with the Client. Such protection of confidentiality will include the proper separation of the teams and files as appropriate in the circumstances.

17.2 The professionals of DTTL Parties performing the Services shall not be required to have or deemed to have knowledge of any information known to other professionals of Affiliates of Deloitte Holding B.V. or to professionals of other DTTL member firms not involved in performing the Services.

17.3 The professionals of DTTL Parties performing the Services shall not be required to make use of or disclose to the Client any information which is confidential to another client.

Clause 18 Data Protection

18.1 Deloitte and Client acknowledge that Personal Data may be processed by Deloitte as a Controller, for the purpose of or in connection with: (i) the provision of the Services; (ii) applicable legal or regulatory requirements; (iii) requests and communications from competent authorities; and (iv) administrative, financial accounting, risk analysis and client relationship purposes (the "Purposes"). Each Party shall comply with applicable data protection laws and regulations when processing Personal Data.

18.2 The Parties further acknowledge that Personal Data may be disclosed to, and processed by, other DTTL Parties, Deloitte's service providers and Subcontractors, and competent authorities for one or more of the Purposes. Personal Data may also be disclosed to, and processed by, other third parties to the extent reasonably necessary in connection with the Purposes.

18.3 The Parties acknowledge and agree that Deloitte will act as a Controller when processing Personal Data for the Purposes. Deloitte has a privacy policy, which is available at <https://www2.deloitte.com/nl/nl/legal/privacy.html>, in which more information can be found about the processing and protection of Personal Data by Deloitte when acting as a Controller.

18.4 Parties acknowledge that Personal Data may be processed by Deloitte as a Processor in connection with the provision of the Services and that in such cases a data processing agreement will be attached to the Engagement Letter in a format proposed by Deloitte.

Clause 19 Electronic Communications

19.1 Except as instructed otherwise in writing, each Party may assume that the other approves of properly addressed fax, e-mail (including e-mail exchanged via Internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning the Engagement, as well as other means of communication used or accepted by the other Party.

19.2 It is recognized 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 law, will not be responsible to the other on any basis (whether in contract, statute, tort (such as negligence) or otherwise) for any loss, damage or omission in any way arising from the use of the Internet or from access by any DTTL Party to networks, applications, electronic data or other systems of the Client.

Clause 20 Advanced Data Analytics

20.1 Deloitte may analyse Data using Advanced Data Analytics at its discretion. The Data may consist of internal data provided by Client or Target, publicly available data or third party data. Deloitte obtains such third party data in compliance with applicable law and legislation, but will not verify if and cannot warrant that the third party data are accurate or complete. Deloitte will include the results of the Advanced Data Analytics in its report(s) or advice and will only provide access to the result of the Advanced Data Analytics under the terms of under this Clause 20.

20.2 In delivering the Services, Deloitte may perform Advanced Data Analytics which inherently bears above-average risk of (unintentional) error and which does not always allow a trail from underlying Data to the information presented in the Deliverables or reconciliation with other information provided therein. Deloitte may use Data obtained from third parties or publicly available data and which may not be fit for the purpose, incomplete or incorrect. Although due care is applied in generating this information, it cannot be warranted that the results of Advanced Data Analytics are accurate or complete. The results of Advanced Data Analytics are included in Deloitte's Deliverables for indicative purposes only, in order to provide insights that could not be provided otherwise. Deloitte will not be responsible for any loss resulting from the application of Advanced Data Analytics and therefore Deloitte does not accept any liability in relation to Advanced Data Analytics, unless it is finally judicially determined that the damage involved results from wilful misconduct (*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) of Deloitte.

Clause 21 Internal Use of Tax Planning Advice

21.1 For Services provided orally or in writing by the DTTL Parties or their respective personnel under an Engagement Letter related to the tax structure and tax treatment (as defined in U.S. Internal Revenue Code Sections 6011 and 6111 and related U.S. Internal Revenue Service guidance) of the Proposed Transaction (collectively referred to as "Tax Planning Advice"), Deloitte hereby acknowledges and agrees that nothing contained in the Engagement shall be construed as limiting or restricting disclosure of the Tax Planning Advice or any tax feature thereof for purposes of Rule 3501(c)(i) of U.S. PCAOB Release 2005-014, U.S. Internal Revenue Code Sections 6011 and 6111, and related U.S. Internal Revenue Service guidance.

21.2 None of Client's tax advisors will impose or have imposed any conditions of confidentiality upon Client's disclosure of the tax treatment or tax structure associated with the tax services or transaction(s) associated with the Engagement. Except as otherwise provided in this Clause 21, all Tax Planning Advice in connection with the Engagement shall be solely for Client's informational purposes and internal use, and the Engagement does not create privity between any DTTL Parties and any person or entity other than Client. The advice, opinions, reports, and other services of the DTTL Parties relating to the Tax Planning Advice are not intended to be relied upon by or for the benefit of any person or entity other than Client.

Clause 22 Mandatory Disclosure Rules

Under the current legislation Deloitte has the obligation to report certain types of tax advice and proposed or other structures to any governmental tax administration. Deloitte is free to decide whether to report an advice or structure to the Tax Administration, the moment on which it does so, and what exactly will be reported. Deloitte will inform the Client on the report or the intention to report if Deloitte believes this is relevant with respect to the work performed. Likewise, Deloitte can have the obligation to report to the Tax Administration the names of the people involved in and interested parties to the advice or the structure. The Client itself or other interested parties can also have the obligation to report the advice or the structure to the Tax Administration. At all times, Deloitte will comply with obligations under existing or future legislation or regulations, in whatever jurisdiction, to report any advice or structures to the relevant authorities. For the purpose of avoiding any misunderstandings, nothing in the Engagement will restrict the right of the Client or another interested party to report an advice or a structure to the relevant authority.

Clause 23 Reporting of Unusual Transactions

The Wwft obliges Deloitte to report unusual transactions carried out or intended at or by a Client, insofar as this is encountered in the context of the performance of the Services, to the Financial Intelligence Unit – the Netherlands.

Clause 24 Anti-Corruption

Deloitte and Client each represent and warrant that it and any person or entity acting on its behalf has complied and will continue to comply with all applicable anti-corruption and anti-bribery laws, rules and regulations, including the UK Bribery Act 2010 and, if applicable, the US Foreign Corrupt Practices Act (FCPA).

Clause 25 Non-Solicitation

During the performance of the Services and for a period of twelve (12) months thereafter, each of the Parties agrees that it shall not, without the other's consent, directly or indirectly employ, solicit, engage or retain the services of each other's personnel who (in their capacity as such) had direct and substantive contact in the course of the performance of Services with such personnel of the other. In the event that either Deloitte or Client breaches this provision, the breaching Party shall be liable to the aggrieved Party for an amount equal to a hundred percent (100%) of the annual base compensation of the relevant personnel in his/her new position. Although such payment shall be the aggrieved Party's exclusive means of monetary recovery from the breaching Party for breach of this provision, the aggrieved Party shall be entitled to seek injunctive or other equitable relief to terminate ongoing or repetitive violations. This provision shall not restrict the right of either Deloitte or Client to solicit or recruit generally in the media.

Clause 26 Conversion; Conflict with Engagement Letter

- 26.1 If and in so far as any provision contained in these Business Terms M&A cannot be invoked on the grounds of reasonableness or equity or due to the unreasonably onerous nature of that provision, the content and purport of the relevant provision shall be interpreted as having as similar a meaning as possible, in order that the provision may nevertheless be invoked.
- 26.2 Whenever the contents or interpretation of the Engagement Letter and/or, either the agreement between Controller and Processor or the agreement between Controllers, and/or these Business Terms M&A conflict, the first-mentioned document shall prevail.
- 26.3 Any provisions of the Engagement which either explicitly or by their nature extend beyond the expiration or termination of the Engagement shall survive such expiration or termination.

Clause 27 Applicable Law and Competent Court

- 27.1 The Engagement, including all matters relating to it, shall be governed by, and construed in accordance with, the laws of The Netherlands (without giving effect to the choice of law principles thereof). The Vienna Sales Convention of 1980 shall not apply.
- 27.2 Any claim arising out of or relating to the Engagement or the Services shall be brought before and maintained exclusively in the Court of Rotterdam, The Netherlands.