

Clause 1 General Provisions

1.1 Definitions:

"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 Contract 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 TA" means the terms set out in this document.

"Client" means the legal entity entering into the Contract 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 under the Contract whether in writing or otherwise, including, without limitation, any reports (including, without limitation, the final written report provided by Deloitte, if any, on the Services performed under the Contract).

"Contract" means the Engagement Letter and these Business Terms TA.

"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.

"Deliverables" means any work products 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 a Contract.

"DTTL" means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee.

"DTTL Party" and/or "DTTL Parties" means Deloitte and, to the extent providing Services hereunder as a subcontractor, the member firms of DTTL and their respective affiliates and in all cases any successor or assignee.

"Engagement Letter" means the engagement letter entered into between Client and Deloitte arranging the Services and any appendices other than these Business Terms TA.

"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 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 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 Client Communications, means that Deloitte has been engaged by such Other Recipients 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 to the Client under the Contract.

"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 Contract. 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 Contract.

Clause 2 Applicability

- 2.1 These Business Terms TA shall be applicable to legal relationships between Deloitte and the Client with respect to a Proposed Transaction, unless the applicability of these Business Terms TA is excluded or restricted by law or regulations and notwithstanding amendments to these Business Terms TA, which must be confirmed expressly and in writing mutually.
- 2.2 The Contract constitutes the whole agreement between Deloitte and the Client in relation to the Services. Nothing discussed prior to execution of the Engagement Letter induced, nor forms part of, the Contract unless specifically set out in the Contract. The Contract supersedes any previous agreement, proposal, understanding or communication, written or oral, relating to its subject matter. No variation to the Contract shall be effective unless it is documented 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 Contract. 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 Contract

- 3.1 The Contract 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 Contract is effective as of the start of such work.
- 3.2 The parties shall be at liberty to prove that the Contract has been concluded in another manner.
- 3.3 Unless terminated sooner in accordance with its terms, the Contract 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.

Clause 4 Responsibilities of the Client

- 4.1 Notwithstanding the duties and obligations of Deloitte in relation to the Services the Client shall retain responsibility and accountability for, among other things:
 - (a) the management, conduct and operation of the business of the Client;
 - (b) 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;
 - (c) 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;
 - (d) accepting responsibility for results of the Services and the achievement or realisation of any benefits directly or indirectly related to the Services;
 - (e) designating a competent employee, preferably within senior management, to oversee the Services;
 - (f) evaluating on behalf of the Client the adequacy and results of the Services;
 - (g) establishing and maintaining internal controls, including without limitation monitoring of ongoing activities.
 - (h) complying with national and foreign legislation and regulations applicable to the Client and its activities.
- 4.2 The Client shall ensure that all information and documents that the DTTL Parties deem necessary to be able to carry out the Contract correctly is being made available to DTTL Parties, in good time, in the desired form and in the desired manner.
- 4.3 The Client shall be obliged to inform DTTL Parties forthwith of the facts and circumstances that may be of importance in connection with the performance of the Services.
- 4.4 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.
- 4.5 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.

Clause 5 Performance of the Services

- 5.1 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).
- 5.2 Deloitte shall determine the manner in which and the person by whom the Contract conferred will be carried out, but in so doing shall, as far as possible, take into consideration the wishes expressed by the Client.
- 5.3 Deloitte may only perform more activities than for which the Contract 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.
- 5.4 Deloitte is allowed to involve other DTTL Parties, as subcontractor(s), in the performance of the Services.
- 5.5 All Client Communications that are produced by the DTTL Parties in the course of the Contract 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.

- 5.6 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 or a final version of the Client Communications confirming the contents of the draft version or oral comments, is provided to the Client.

Clause 6 Non-Exclusivity

- 6.1 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.
- 6.2 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.
- 6.3 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 7 Restriction on use of reports and other documents

- 7.1 Any Client Communications (in whatever form) produced by DTTL Parties in the course of the Contract 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.
- 7.2 The Client may however disclose in whole any Client Communication to Client Parties provided that when doing so the Client shall:
- (a) ensure that such Client Parties shall not disclose, quote, 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
 - (b) 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.
- 7.3 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.
- 7.4 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.
- 7.5 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.

Clause 8 Secrecy

- 8.1 The DTTL Parties shall be obliged to observe secrecy towards third parties, unless DTTL Parties are under a legal or professional obligation to disclose information.
- 8.2 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.
- 8.3 Deloitte shall impose its obligations under the present Clause upon third parties it may contract in the course of the Contract.
- 8.4 Client hereby consents to the DTTL Parties disclosing information
 - (a) to other DTTL Parties that are providing Services in connection with this Contract 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.

Clause 9 Intellectual Property

- 9.1 Deloitte shall retain ownership of the copyright and all other intellectual property rights in the Client Communications and any Deliverables, whether oral or tangible, and ownership of its working papers. Client shall acquire ownership of any such product in its tangible form on payment of the fees of Deloitte.
- 9.2 Client acknowledges that as a result of the Services, DTTL Parties through their respective personnel gain and develop knowledge, experience and skills of general application. For the purposes of delivering services to Client and other clients, DTTL Parties shall be entitled to use, develop or share such knowledge, experience and skills of general application gained through performing the Services, notwithstanding the obligations set forth in Clause 8.

Clause 10 Payment of fees

- 10.1 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 Euro's by means of a bank transfer to a bank account to be specified by Deloitte.
- 10.2 If the Client fails to pay within the period referred to under Clause 10.1, 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.
- 10.3 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.

- 10.4 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 Contract with immediate effect, and everything the Client owes to Deloitte for whatever reason shall be forthwith due and payable.
- 10.5 In the case of a jointly conferred Contract, the Clients shall, be jointly and severally liable for payment of the invoice amount.
- 10.6 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 Contract.

Clause 11 Complaints

- 11.1 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.
- 11.2 Complaints as referred to in the first paragraph shall not suspend the Client's financial obligations towards Deloitte.
- 11.3 If a complaint is justified, Deloitte shall have the choice between the adjustment of the fee charged to the Client, correction free of charge or new performance of rejected work, or a full or partial non-completion of the Services against a proportional refund of fees already paid by the Client.

Clause 12 Term of Delivery

- 12.1 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 Contract, 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.
- 12.2 Periods within which the Services are expected to be completed may only be considered to be firm deadlines if this has been expressly agreed.

Clause 13 Termination

- 13.1 The Client and Deloitte may terminate the Contract at any time.
- 13.2 The termination shall be communicated to the other party in writing.
- 13.3 After termination of the Contract all fees incurred will be billed to and paid by Client.
- 13.4 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.

Clause 14 Exclusions and limitations of Liability

incorrect information

- 14.1 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

- 14.2 DTTL Parties and sub-contractors 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

- 14.3 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 willful misconduct (*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) by Deloitte, shall be excluded.

limitation of liability

- 14.4 Notwithstanding any other specific exclusions or limitations of liability in the Engagement Letter or these Business Terms TA, 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 willful misconduct (*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) by Deloitte.

liability to the Client and other parties

- 14.5 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 7, the total liability to all parties suffering damage shall in the aggregate never exceed the maximum liability as mentioned in Clause 14.4 and shall be apportioned by them amongst them.

no liability of subcontractors or other DTTL Parties for Services performed under the Contract

- 14.6 The Contract 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 Contract) for all of the Services covered by the Contract 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 Contract 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 subcontractors in connection with this Contract. Without limiting the foregoing, the DTTL Parties and any third party involved by Deloitte are intended third-party beneficiaries of the terms of the Contract, including, without limitation, the limitations on damages and indemnification provisions of this clause and Clause 18 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 14, Clause 16.2 and of Clause 18 shall apply to the fullest extent of the law,

whether in contract, statute, tort (such as negligence) or otherwise.

Clause 15 Data Protection

- 15.1 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.
- 15.2 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.
- 15.3 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.
- 15.4 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 the format proposed by Deloitte.

Clause 16 Electronic communications

- 16.1 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 Contract, as well as other means of communication used or accepted by the other.
- 16.2 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 17 Term of forfeiture

Save as provided otherwise in these Business Terms TA, 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 18 Third Parties

- 18.1 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 this Contract or the Proposed Transaction caused by one or more breaches of contract 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 willful misconduct

(*opzet*) or comparable instance of gross negligence (*bewuste roekeloosheid*) by the relevant DTTL Parties.

- 18.2 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.

Clause 19 Third Parties and internal use of Tax Planning Advice

- 19.1 The restrictions on use agreed in Clause 7 of these Business Terms TA or the Engagement Letter will not apply to the extent this would result in:
- (a) a breach of audit independence rules imposed by any securities exchange, professional auditing standards body, or legislator of any Dutch or foreign jurisdiction, or
 - (b) an obligation (which would not otherwise exist) on either party to the Contract, 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, 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.
- 19.2 With regard to tax services, if any, 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 this Contract 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.
- 19.3 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 this engagement. Except as otherwise provided in this Clause 19, 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 20 Conversion; Conflict with Engagement Letter

- 20.1 If and in so far as any provision contained in these Business Terms TA 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.
- 20.2 In the event that these Business Terms TA and the Engagement Letter contain mutually conflicting provisions, the provisions contained in the Engagement Letter shall prevail.
- 20.3 Survival. Any provisions of the Contract which either explicitly or by their nature extend beyond the expiration or termination of the Contract shall survive such expiration or termination, including, without limitation, clauses/paragraphs 2 (Applicability), 6.1 (Non-Exclusivity), 7 (Restriction on use of reports and other documents), 8 (Secrecy), 9 (Intellectual Property), 10 (Payment of fees), 11 (Complaints), 14 (Exclusions and limitations of Liability), 17 (Term of forfeiture), 18.1 (Third party indemnity), 20.3 (survival) and 21 (Applicable Law and Competent Court).

Clause 21 *Applicable Law and Competent Court*

- 21.1 The Contract, 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.
- 21.2 Any action or proceeding arising out of or relating to the Contract or the Services shall be brought before and maintained exclusively in the District Court of Rotterdam, The Netherlands subject to appeal and appeal in cassation under the Netherlands' Act on Civil Procedural Law. The parties hereby explicitly and irrevocably (i) submit to the exclusive jurisdiction of such court for the purposes of any such action or proceeding and (ii) waive, to the fullest extent permitted by law, any defense of inconvenient forum to the venue and maintenance of such action in any such courts.