

# BDO Cyber Security GmbH

## - General Contract Terms and Conditions -

### 1. General Provisions

(a) We render our services based on (i) the engagement letter and any possible attachments to the engagement letter (in particular any service descriptions, revocation notices for consumers and portal terms of use) and (iii) these General Contract Terms and Conditions (hereinafter the "General Terms and Conditions") (hereinafter collectively referred to as the "Agreement"). The same also applies to any part of our services that may be rendered by us before the Agreement is signed with legal effect. The provisions of our engagement letter and General Terms and Conditions will apply even if we do not expressly object to an order placed on the basis of different terms and conditions (e.g., terms and conditions of written orders).

(b) If we render any services in addition to those agreed upon in the Agreement and no separate agreement is concluded for this purpose, the General Terms and Conditions shall also apply to those services. Any different terms and conditions of the client shall not apply, whether or not we have expressly objected to such terms and conditions.

(c) There are no collateral agreements to this Agreement. With the exception of managing directors and registered attorneys-in-fact (*Prokuristen*) our employees are not authorized to agree to any terms or conditions different from those of this Agreement.

(d) When rendering services our employees will not be integrated into your business operations and will remain exclusively subject to our managerial control, unless expressly agreed otherwise.

(e) We assume no responsibility for decisions made by your management in connection with services rendered by us. You are solely responsible for implementing our services.

### 2. Fees, Payment Due Date, Right to Refuse Performance, Offset

(a) You agree to pay us the agreed fees.

(b) Our invoices, including invoices for installment payments or prepayments, will be issued in euros and may also be transmitted electronically. Invoices are due for payment immediately unless agreed otherwise. If there are multiple clients for the same matter, all clients will be jointly liable for our fees.

(c) We have the right to invoice the client for reasonable advance payments on fees, charges and expenses, including incidental costs, at any time.

(d) All information we provide regarding the expected total amount of fees generally is only a cost estimate, unless the Agreement expressly provides for a flat fee or fixed fee. Specified flat fees and/or fixed fees may be exceeded, if we have to work on a matter substantially longer due to unforeseeable circumstances beyond our control.

(e) If we should discontinue our services early due to termination of the Agreement, including any contract for the delivery of work, we shall have the right to invoice the client for the number of hours worked up to that point in time, unless termination of the Agreement is due to wrongful conduct on our part. However, even in the latter case we may invoice the client for the number of hours worked, if and to the extent that the services rendered are usable despite early termination.

(f) If after the Agreement is signed you retain our firm for services that are not included in the Agreement, we will invoice you for those services either based on a separate agreement or, absent a separate agreement, based on our standard hourly rates applicable to those services, which are available upon request.

(g) You have no right to withhold payment of our invoices based upon any counterclaims or offset any counterclaims, unless such counterclaims are undisputed or have been established by a final and conclusive court judgment. The foregoing provision shall not apply if the offsetting claims arise from the same contract.

### 3. Replacement of Staff, Subcontractors

(a) We have the right, with your consent, to replace any staff named in the Agreement with other staff with the same qualifications.

(b) We have the right to associate subcontractors. We will invoice you for our own costs of services rendered by subcontractors. We hereby expressly advise you that fees of our subcontractors may differ from our own rates. We will notify you before associating any subcontractors.

### 4. Warranty

(a) Any defects must be reported to us in detail.

(b) In the event of any product defects we shall first have the right to render remedial performance. Remedial performance may, at our option, involve

correction of the defect, production and delivery of a new work, or provision of a workaround solution avoiding the effects of the defect. We shall have the right to make several attempts to render remedial performance, unless a single attempt reasonably must be regarded as sufficient under the circumstances.

(c) You must set us a deadline for the correction of any defects. The deadline for correction of a defect must be reasonable. A deadline of less than two weeks is reasonable only in particularly urgent cases. If we earnestly and conclusively refuse performance, or under any of the other circumstances defined by law (§ 323 para. 2 of the German Civil Code (*BGB*)), setting a deadline is unnecessary.

### 5. Limitation of Liability, Assignment of Claims

(a) Unless otherwise stated in these General Terms and Conditions, we shall be liable for a breach of contractual and non-contractual obligations in accordance with statutory provisions. Regardless of the legal reason, we shall be liable without limitation for damages for losses caused by the intentional or grossly negligent breach of obligations on our part or on the part of one of our legal representatives or vicarious agents.

(b) In the event of merely the negligent breach of obligations on our part or on the part of our legal representatives or vicarious agents, we shall be liable (subject to a more lenient standard of liability in accordance with statutory provisions) only

i)- but without limitation - for damages resulting from injury to life, limb or health.

ii) for damages resulting from the violation of material contractual obligations. Material contractual obligations are obligations whose fulfillment is a prerequisite for the proper execution of the contract and whose compliance the customer regularly relies on and may rely on. In this case, however, our liability shall be limited to the extent of losses typical for the contract and foreseeable at the time the contract was concluded.

iii) - insofar as we are liable pursuant to the above paragraph - up to the amount of the extent of losses typical for the contract and foreseeable at the time the contract was concluded, up to a maximum of EUR 5 million; losses extending beyond this amount are neither typical for the nature of the present contract nor foreseeable at the time the contract was concluded.

(c) In the event of the merely negligent violation of contractual obligations, we shall be not liable for lost profits, any potential consequential (defect) damages or other indirect damages.

(d) The aforementioned limitations of liability shall not apply if we fraudulently conceal a defect or have assumed either a guarantee for the quality of our performance or have assumed a procurement risk. Any other legally mandatory liability, in particular from the Product Liability Act, shall remain unaffected.

(e) Insofar as our liability is excluded or limited pursuant to the aforementioned provisions, this shall also apply to the personal liability of our executive bodies, legal representatives, employees and vicarious agents.

(f) You may not assign claims arising from your business relationship with us except with our written consent.

### 6. Work Results, Licensed Rights and Acceptance

(a) We hereby license to you, throughout the world and in perpetuity, a non-exclusive, non-transferable right to use work results delivered by us under the Agreement for their intended purpose, unless expressly provided otherwise in the Agreement. If work results involve custom software, we hereby irrevocably license to you, throughout the world, in perpetuity, and without limitation, the exclusive rights to such software. After acceptance of the work results, we will deliver the source code and object code for custom software to you in the agreed form.

(b) The above licenses to work results are not valid until payment has been made in full. Any rights licensed to you previously are revocable at any time.

(c) If our work results are delivered pursuant to a contract for delivery of work (*Werkvertragsleistungen*), our work results will be deemed to have been accepted by you if and when (i) the work results have been completed, (ii) we have notified you of completion advising you that you will be deemed to have accepted the work results under the conditions defined in this Section 6 (c) and we have demanded that you accept the work results, and (iii) you have failed to accept the work results within 10 business days from receipt of our demand for any reason other than a reported defect of the work results that renders use of the work results impossible or substantially impairs use of the work results. If we deliver work results in installments in accordance

with the terms of the Agreement, we may also demand that you accept each installment individually; in such case, the foregoing provisions regarding acceptance shall apply, *mutatis mutandis*.

## 7. Dates and Deadlines

(a) All dates and deadlines are binding only if expressly stated in the Agreement.

(b) If after the Agreement is concluded we agree to modify or amend the subject matter of the Agreement or any other circumstances occur that make it impossible for us to comply with binding dates or deadlines, then, provided that we are not responsible for such impossibility for other reasons, such dates or deadlines shall be extended for reasonable time period.

(c) In the event of any events which are beyond our reasonable control and for which we are not legally responsible, such as force majeure, we shall be released from the obligation to render performance for the duration of such event. Agreed dates and deadlines shall be extended at least for the duration of the intervening event.

## 8. Your Cooperation

(a) Your cooperation is indispensable for the timely and flawless completion of our work. We therefore have the right to terminate this Agreement if you fail to cooperate as agreed and after a reasonable grace period for your cooperation has expired.

(b) Notwithstanding any expressly agreed acts of cooperation, you shall also otherwise reasonably support us in performing the contracted work. In this connection, you shall, in particular, (i) designate a qualified employee who is authorized to make decisions and will serve as a central contact person, (ii) make all necessary information and documentation available to us fully and in a timely manner, and (iii) if work is performed by our staff on-site, promptly provide such staff with reasonable workstations and the necessary work environment (including, without limitation, the necessary system access and development environment).

(c) We shall have no obligation to review your cooperation or support for quality or for absence of defects or to review information made available by you for accuracy or completeness. Upon demand you shall confirm to us in writing that the information and documentation made available by you is accurate and complete.

## 9. Electronic Communication and Antivirus Protection

(a) We shall have the right to store and analyze contract-related information and data in electronically managed files.

(b) You hereby authorize us to electronically exchange data related to the Client Agreement. You hereby acknowledge that data sent via the Internet cannot be reliably protected against access by third parties, and may be subject to loss, delay or viruses. To the extent permitted by law, we therefore disclaim any responsibility or liability for the integrity of e-mails after they leave our control, and for any damages you or any third parties may suffer as a result. This also applies if despite antivirus programs used by us, any viruses should enter your system as a result of receiving e-mails from us.

(c) In this connection, you hereby acknowledge that the electronic transmission constitutes no violation of the duty of confidentiality. We use the so-called transport encryption (SSL/TLS standard) as standard for e-mail communication. This encryption method works if your e-mail server is configured accordingly. We therefore recommend that you check this. As an alternative to transport encryption, we also offer other encryption methods on request, in particular PGP and S/MIME. Please contact us if you would like to learn more about and use these encryption methods.

## 10. BDO Network, Sole Recourse

(a) We work in close cooperation with BDO AG Wirtschaftsprüfungsgesellschaft. BDO AG Wirtschaftsprüfungsgesellschaft is a member of BDO International Limited, a British company with limited capital contributions, and a member of the international BDO network of legally independent member firms. BDO is the brand name for the BDO network and for each of the BDO member firms (hereinafter "Member Firms"). To render services, we may involve other Member Firms as subcontractors. For this purpose you hereby release us from our duty of confidentiality in relation to such Member Firms.

(b) You hereby acknowledge and agree that in such cases we will bear full responsibility for both our acts and/or omissions and also all acts and/or omissions of any Member Firms assisting us as subcontractors. Accordingly, you agree that you shall bring no claims or proceedings of any kind whatsoever against any BDO subcontractors (including BDO International Limited or

Brussels Worldwide Services BVBA). This shall not apply to any claim or proceeding founded on an allegation of fraud or willful misconduct or any other claims that cannot be excluded under the laws of the Federal Republic of Germany.

(c) The liability provisions of this Client Agreement, including, without limitation, the limitations of liability, shall also apply for the benefit of any Member Firms assisting us as subcontractors. Such BDO subcontractors have the right to directly invoke the provisions of the foregoing section 11 (b) and this section 11 (c) of these General Terms and Conditions.

## 11. Confidentiality, Reference Lists

(a) Each party hereby agrees to use information and data received from the other party under this Agreement, as well as any business and trade secrets of the other party, (hereinafter collectively referred to as "Information") exclusively for the performance of this Agreement and to keep such Information confidential. This obligation shall however not apply to Information which (i) is in the public domain or is known to the other party, (ii) becomes part of the public domain after it is made available, (iii) the other party lawfully receives from a third party, or (iv) must be disclosed under applicable law, regulatory directive or court order. The duty of confidentiality shall continue in effect after termination of the Agreement as long as the party that made the Information available has a rightful interest in confidentiality. The parties shall require their respective employees who are assigned in connection with the Agreement to comply with the foregoing provisions.

(b) Unless you instruct us otherwise in writing or highly personal matters are involved, you hereby give us permission to publicize our contract with you for marketing purpose. Your permission extends exclusively to a factual description of the basic substance of the contract and the client (e.g., reference lists with company name and logo, as well as scorecards).

## 12. Limitation of Claims

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

(b) The limitation period shall begin to run at the end of the calendar year in which the claim accrues and in which you discovered or, absent gross negligence, would have discovered the circumstances giving rise to the claim as well as the identity of the debtor ("relevant knowledge or grossly negligent ignorance"). Irrespective of the above, claims shall be time-barred after a period of five years from the date they accrue, or, without regard to their accrual or the relevant knowledge or grossly negligent ignorance, ten years from the date the action is performed, the breach is committed, or any other event triggering the damages occurs, whichever deadline expires first.

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

## 13. Venue and Jurisdiction, Form, Severability

(a) The Agreement shall be subject to German law, with the exception of German conflict of law provisions.

(b) If you are a qualified merchant, public entity or public special fund, or if you do not have a general place of jurisdiction in Germany, venue and jurisdiction for any and all disputes arising from or in connection with this Agreement shall, at our option, be (i) in the courts of Hamburg, (ii) in the court at the place at which the work in dispute was performed, or (iii) in the court with jurisdiction at the place of your registered office or residence.

(c) Pursuant to our obligation under § 36 (1) VSBG ("Verbraucherstreitbeilegungsgesetz": Consumer Dispute Resolution Act) we declare that we are neither willing nor obliged to participate in dispute settlement proceedings before a consumer arbitration body ("Verbraucherschlichtungsstelle").

(d) Any amendment, supplement or cancellation of the Agreement shall be made at least in text form (§ 126b German Civil Code). This shall also apply to any amendment, supplement or cancellation of this clause 13 (d) General Terms and Conditions.

(e) If any provisions of these General Terms and Conditions are void or impracticable, in whole or in part, the validity of the remaining provisions shall remain unaffected thereby. Any void or impracticable provision shall automatically be replaced with such provision as is applicable by law. The same shall apply, *mutatis mutandis*, if any provisions have been inadvertently omitted.