WEIDEMA VAN TOL

TERMS AND CONDITIONS ("CONDITIONS GÉNÉRALES")

The present general terms and conditions govern the business relation of Weidema van Tol Luxembourg S.à r.l., a Luxembourg *société d'avocats* with registered address at 33, rue du Puits Romain, L-8070 Bertrange, Grand Duchy of Luxembourg, registered with the Luxembourg Trade and Companies Register under number RCS B 175450 and having a share capital of EUR 12,500.- (twelve thousand five hundred euros) ("**Weidema van Tol Luxembourg**") and the clients of Weidema van Tol Luxembourg.

In these terms and conditions:

- "**Client**" means the person engaging Weidema van Tol Luxembourg to provide services;
- "**Third-Party Service Provider**" means any person not affiliated with Weidema van Tol Luxembourg (such as couriers, bailiffs, translators, experts and foreign counsel) engaged by Weidema van Tol Luxembourg where this is desirable for the provision of the services to the Client.
- "**Person Affiliated with Weidema van Tol Luxembourg**" means every lawyer, or tax lawyer and every other person working at Weidema van Tol Luxembourg or at a group company of Weidema van Tol Luxembourg (regardless of whether this is on the basis of an employment agreement or on any other basis), every shareholder of Weidema van Tol Luxembourg. Persons Affiliated with Weidema van Tol Luxembourg include persons formerly affiliated with Weidema van Tol Luxembourg and legal successors of Persons Affiliated or formerly affiliated with Weidema van Tol Luxembourg.

Weidema van Tol Luxembourg is a law firm incorporated, existing and acting under the form of a Luxembourg private limited company (*société à responsabilité limitée*) duly registered as such with the Luxembourg Bar Association (*Barreau de Luxembourg*).

These general terms and conditions contain a limitation of liability clause. The applicability of any other general terms and conditions is hereby expressly excluded unless the Client signs with Weidema van Tol Luxembourg an engagement letter that expressly overrides (clauses of) the present terms and conditions.

General Terms and conditions

Article 1: The agreement

These general terms and conditions set out the general terms and conditions applicable to the terms of any engagement between Weidema van Tol Luxembourg and any Person Affiliated with Weidema van Tol Luxembourg and its Clients and is applicable to and shall govern the relationship between Weidema van Tol Luxembourg, any Person Affiliated with Weidema van Tol Luxembourg and its Clients unless the Client signs with Weidema van Tol Luxembourg an engagement letter that expressly overrides (clauses of) the present terms and conditions. These general terms and conditions have been prepared for the benefit of Weidema van Tol Luxembourg, any Person Affiliated with Weidema van Tol Luxembourg, all individuals engaged by Weidema van Tol Luxembourg and generally all (other) individuals for whose acts or omissions Weidema van Tol Luxembourg may be held liable. Some individuals performing services for or on behalf of Weidema van Tol Luxembourg are referred to as "partner".

Such individuals and all persons performing professional services for Weidema van Tol Luxembourg are performing such services for the exclusive account of and at the risk of Weidema van Tol Luxembourg S.à r.l. and may in no case be held liable personally. The exact title of each professional rendering services for Weidema van Tol Luxembourg can be found on our website (www.wvant.com) or can be provided upon simple request. An agreement for services between a Client and Weidema van Tol Luxembourg will only come into existence when Weidema van Tol Luxembourg or a lawyer, or tax lawyer working at Weidema van Tol Luxembourg accepts a Client's instructions. A Client's engagement of a Person Affiliated with Weidema van Tol Luxembourg will not result in an agreement with that person or with any other Person Affiliated with Weidema van Tol Luxembourg.

Article 2: Liability

1. If the rendering of legal services by Weidema van Tol Luxembourg gives rise to liability, this liability shall in each case and under all circumstances be limited to the amount paid out in the case concerned under the relevant professional liability insurance policy of Weidema van Tol Luxembourg plus the deductible that is for Weidema van Tol Luxembourg's account under the relevant insurance policy in the case concerned. A copy of the current professional liability policy will be sent to the Client on request. This paragraph is an irrevocable third-party clause for the benefit of every Person Affiliated with Weidema van Tol Luxembourg.
2. If, for whatever reason, no payment is made by the insurance company under professional liability insurance policy referred to in 2.1. above, any liability of Weidema van Tol Luxembourg and its partners will be limited to an amount equal to three times the amount invoiced for legal fees in the case concerned, subject to a maximum amount of EUR 200,000 (two hundred thousand euros).
3. The instructions that have been given shall be carried out exclusively for the Client. Third parties cannot derive any rights from the content of the work carried out.
4. The right to compensation for damages shall terminate thirty-six months after the date upon which the other contracting party discovered, or should reasonably have discovered, the occurrence of the event that caused, whether directly or indirectly, the damages for which Weidema van Tol Luxembourg is liable. This shall also apply, if compensation is claimed for damages on the grounds of a right taken over or acquired from a third party.

Article 3: Client's obligations

1. If the Client allows a third party to take cognizance of the content of the work carried out by Weidema van Tol Luxembourg for the benefit of the Client, the Client shall bring these general terms and conditions to the attention of the third party and ensure that they are also accepted by this third party.
2. The Client shall indemnify and hold harmless Weidema van Tol Luxembourg and any Person Affiliated with Weidema van Tol Luxembourg, and all individuals engaged by Weidema van Tol Luxembourg or any and any Person Affiliated with Weidema van Tol, against any claims by third parties who claim that they have suffered damage as a result of or in connection with the work carried out by Weidema van Tol Luxembourg on behalf of the Client or against claims by third parties who claim that they have suffered damage as a result of a disclosure mistakenly made by Weidema van Tol Luxembourg or by any Person Affiliated with Weidema van Tol Luxembourg, or all individuals engaged by Weidema van Tol Luxembourg except in cases of intent or willful recklessness on the part of Weidema van Tol Luxembourg.

A third party includes every group company, shareholder and managing or supervisory director of the Client, any persons working at or for the Client and any family member of the Client. This paragraph is an irrevocable third-party clause for the benefit of every Person Affiliated with Weidema van Tol Luxembourg.

3. Payment of Weidema van Tol Luxembourg's invoices shall take place within 30 days of the invoice date, without suspension or set off. Except if the Client protests promptly upon receipt of Weidema van Tol Luxembourg's invoice. Weidema van Tol Luxembourg is entitled to set off monies received for or from the Client against, or use them in payment of, whatever the Client owes. All judicial or extrajudicial costs connected with the collection of outstanding amounts – with a minimum of 25% over and above the amount to be collected – shall be for the Client's account. Judicial costs are not limited to the nominal costs of the procedure awarded by the court but shall be for the account of the Client in full if it is judged to be in the wrong (to a preponderant degree).

Article 4: Engagement of Third-Party Service Providers

1. Wherever possible and within reason Weidema van Tol Luxembourg will make its choice of Third-Party Service Providers to be engaged in a case in consultation with the Client and under observance of due care and attention. Weidema van Tol Luxembourg may engage those Third-Party Service Providers in its own name or, as an authorised representative, in the Client's name. Weidema van Tol Luxembourg cannot be held liable for the acts and/or omissions on the part of such Third-Party Service Providers, except in the case of willful intent or gross negligence on the part of Weidema van Tol Luxembourg.
2. To the extent that a Third Party Service Provider wishes to limit its liability in connection with the carrying out of instructions from the Client, Weidema van Tol Luxembourg shall assume and, if necessary, hereby confirms that all instructions issued to it by the Client contain the (implicit) authority to accept such a limitation of liability on behalf of the Client.
3. The fees and costs associated with the engagement by Weidema van Tol Luxembourg of a Third-Party Service Provider will only be paid by Weidema van Tol Luxembourg to such Third-Party Service Provider, once the Client of Weidema van Tol has paid Weidema van Tol Luxembourg's fees.
4. These general terms and conditions shall apply to engagements with Third-Party Service Providers. This paragraph is an irrevocable third-party clause in relation to Third-Party Service Providers.

Article 5: Fees

Weidema van Tol Luxembourg is entitled to amend its basic hourly fee and costs charged by it for travel expenses for travel by car, air carrier or train. If the amendment involves an increase of more than 10%, or if an increase takes place within three months of the effective date of the engagement/engagement letter between Weidema van Tol Luxembourg on the one hand and the Client on the other hand, the Client shall be entitled to terminate the professional services agreed upon under the engagement letter/engagement acceptance. The right to terminate the professional services still to be rendered under the engagement letter/engagement acceptance lapses on the 15th day after the invoice date of the first invoice sent to the Client following the increase of the basic hourly fee and/or the aforementioned costs for travel expenses.

Article 6: Money Laundering

1. Weidema van Tol Luxembourg is required to verify the identity (and ultimate financial beneficiary) of its Clients before entering into a business relationship.

2. Throughout the relationship with its Clients, Weidema van Tol Luxembourg is also required to report, under certain conditions required by law, suspicious activities in the event where money or property used by the Client is subject to money laundering. In such a case, the legal obligation of Weidema van Tol Luxembourg to report to the authorities will prevail over the professional secrecy obligation of Weidema van Tol Luxembourg and Weidema van Tol Luxembourg may not be held liable for any prejudice of the Client where it arises as a result of the disclosures that would need to be made by Weidema van Tol Luxembourg.

Article 7. Data protection

7.1 Weidema van Tol Luxembourg has adopted a privacy policy (hereafter "**Privacy Policy**") fully disclosed and accessible on its website informing its clients about who Weidema van Tol Luxembourg is what personal data (hereafter "Data") we collect and process, how, why and on which legal basis we process Data, who has access to the Data, if Data gets transferred across borders, how long data is kept, how Data is secured, what Data you must supply and outlines your rights according to the applicable Data protection laws according to the EU General Data Protection Regulation (EU) 2016/679 (hereafter "GDPR") and the Swiss Federal Act on Data Protection.
7.2 As confidentiality and privacy is taken very seriously by Weidema van Tol Luxembourg, we ask you to carefully read this Privacy Policy, immediately contact Weidema van Tol Luxembourg if you have any requests, questions or concerns. This Privacy Policy and the applicable Data protection laws apply in addition to our professional duty of confidentiality.
7.3 If you send us Data (personal data as defined according to article 4(1) of the GDPR) from other persons than you (for example your employees, family members, etc.) please ensure that the respective persons know this Privacy Policy and please only send us Data if you have the permission to send the Data and the Data is correct.

Article 8: Automatic exchange of information

On 13 March 2018, the ECOFIN Council, composed of the EU-28 Finance Ministers, reached political agreement on a Council Directive amending Directive 2011/16/EU (we attach a summary of this Exhibit A) on administrative cooperation in the field of taxation as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements in order to disclose potentially aggressive tax planning arrangements, Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU (also commonly referred to as DAC6) as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32018L0822). Our firm would qualify as an intermediary under DAC6 and as and when it will come into effect, we intend to fully comply with its provisions.

Article 9: Miscellaneous

1. Luxembourg law applies to these general terms, all engagement and engagement letters between the Client and Weidema van Tol Luxembourg as well as to any instructions to or for Weidema van Tol Luxembourg.
2. Disputes shall be settled exclusively by the competent court of and in Luxembourg. Weidema van Tol Luxembourg does nevertheless have the right to submit disputes to the competent court in the Client's place of domicile with the understanding that Weidema van Tol Luxembourg shall continue to have power to take legal action in a court of law that would have had jurisdiction over disputes with Weidema van Tol Luxembourg if the above election of jurisdiction had not been made