

## Terms of Engagement

of Flick Gocke Schaumburg GmbH Wirtschaftsprüfungsgesellschaft

1. These Terms of Engagement (hereinafter referred to as the "Terms") apply to all agreements between the Company and the Client except where they have entered into an express agreement in writing to the contrary or mandatory provisions of law provide otherwise. The Client's contract is with the Company and not with the persons employed by it. If a contract comes into existence with one or more employees of the Company on the basis of an agreement, these Terms will apply in respect of the employee(s) concerned.
2. The limitation of liability in § 323(2) of the Commercial Code (Handelsgesetzbuch) applies to statutory audits. To the extent legally permissible, the liability of the Company for damages of any kind caused by negligence will be limited in all other cases to EUR 7.5 million per case except where the negligence results in death, bodily injury or illness. This limitation of liability will also apply to any liability of the Company to third parties. Damage resulting from several breaches of duty will constitute a single case of damage. Each single case of damage will encompass all consequences of a breach of duty, irrespective of whether the damage occurred in one or more successive years. Multiple acts or omissions resulting from the same or a similar source of error will be considered a single breach of duty if they relate to matters that are either legally or economically related. The total liability of the Company will be limited to EUR 7.5 million where several Clients and/or third parties are entitled to assert a claim against it. The Company maintains third-party liability insurance with coverage several times that of the minimum amounts prescribed by law.
3. A claim for damages may be brought against the Company no later than one year from the date when the Client becomes aware of the damage and of the event giving rise to the claim; however, no claim may be brought later than five years from the date of the event giving rise to the claim. Where the Company has notified the Client in writing that it refuses to remedy the alleged damage and that any claim that he or she might have will extinguish if he or she does not commence legal proceedings within six months, failure to commence legal proceedings within six months will lead to the extinguishment of the claim. The foregoing will be without prejudice to the Company's right to plead that the claim is time-barred.
4. The Client is hereby advised of the possibility of single item insurance. Where he or she considers the liability coverage specified in clause 2 to be inadequate, the Company will take out single item insurance upon request if the Client agrees to bear the additional costs incurred thereby.
5. The Company will not be held liable for any statements made and information given by telephone or by any other verbal means.
6. Where the Company acts for two or more Clients, the Clients will be jointly and severally liable to the Company for all obligations owed to the Company. The Clients will also be joint and several creditors in respect of the Company. Instructions issued and information given to the Company by one Client will be binding on the other Clients unless one of them objects in writing. If this occurs, the Company may terminate the engagement immediately.
7. The Company will be entitled to receive cash and cash equivalents on behalf of the Client and will be entitled to use same to satisfy its claims for remuneration and reimbursement.
8. The Company's duty to keep and hand over working files will expire five years from the termination of its engagement. At the end of the five-year period, it may destroy all of the Client's files in its possession if it has first requested the Client to take receipt of the working files and the Client has not done so within six months of receiving such request.
9. These Terms will not apply if, and to the extent that, the General Terms of Engagement for German Public Auditors and Public Auditing Companies (Allgemeine Auftragsbedingungen für Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) apply.
10. If the Client is a merchant (Kaufmann), corporate body under public law (juristische Person des öffentlichen Rechts) or a special fund under public law (öffentlich-rechtliches Sondervermögen) or has no place of general jurisdiction in Germany, the courts of Bonn will have exclusive jurisdiction over all disputes arising from or in connection with the engagement. Substantive German law will apply exclusively.
11. The Company wishes to draw attention to Sec. 36 of the German Consumer Dispute Resolution Act (Verbraucherstreitbeilegungsgesetz) and the fact that it is not obliged or willing to participate in dispute resolution procedures before a consumer arbitration board.
12. These Terms will apply to all current and future engagements without any necessity for reference to them to be repeated. They do not release the Company from compliance with the relevant professional codes of conduct.
13. The Client undertakes to treat confidentially all written documents (expert opinions, memorandums, etc.) provided to him or her and will not pass them on or reveal their content to third parties unless the Company's prior written approval has been obtained. The Client undertakes to impose the same obligation on his or her own employees. The Client may allow an expert bound by professional secrecy rules who is advising him or her in the same matter access to documents provided by the Company, even without its prior approval, if he or she has placed such expert under an obligation to treat the documents confidentially.
14. If the Client uses or has supplied the Company with an address for electronic communication, in particular an email address or another communication channel, the Company may use this means to communicate with the Client on matters related to the engagement. The Client is hereby advised that electronic communication, in particular by email, bears risks because (i) it can contain viruses or other malware, and (ii) there is no guarantee that communicated content actually originated from the sender indicated. If the requirements for encryption are not met, (iii) electronic communication cannot be securely protected against access by third parties (e.g. interception, reading).

The Company uses transport encryption (SSL/TLS) for all outgoing emails. If the Client has also set transport encryption as the default, email communication is encrypted from the start and without further coordination. The content of the email is then protected while it is transmitted via the internet. For an even higher level of encryption, content encryption (S/MIME) can be used for email correspondence. On engaging the Company and at any time thereafter, the Client can decide to communicate electronically with the Company using S/MIME encryption. To do so, the Client needs only to expressly notify the Company accordingly.

Please also read our general data protection notice for further information on electronic communication.
15. Should any of the provisions of these Terms be or become invalid or should there be any gaps in these Terms, this will not affect the validity of the remaining provisions. The parties undertake to replace the invalid provision and/or fill the gap with such valid provision as most closely approximates the provision the Client and the Company would have agreed upon if they had been aware of the invalidity or gap. This applies in particular to the situation where a provision is invalid because it is broader in scope than what is legally permissible.