

GENERAL TERMS AND CONDITIONS

EY Strategy & Transactions GmbH

as of February 2024

This is an English translation of the German text (please refer to www.ey.com/aab),
the German text being the sole authoritative version.

Definitions

1. Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Cover Letter or applicable Statement of Work. The following terms are defined as specified below:

"Client Affiliate" means an enterprise which is affiliated to Client in the sense of Section 15 AktG [German Stock Companies Act: *Aktiengesetz*].

"Client Information" means information obtained by EY from Client or from a third party on Client's behalf.

"Deliverables" means any advice, communications, information, technology or other content that EY provides under this Agreement.

"EY Firm" means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network.

"EY Persons" means EY's or any other EY Firm's subcontractors, members, shareholders, directors, officers, partners, principals or employees.

"Internal Support Services" means internal support services utilized by EY, including but not limited to: (a) administrative support, (b) accounting and finance support, (c) network coordination, (d) IT functions including business applications, system management, and data security, storage and recovery, (e) conflict checking, risk management and quality reviews and (f) for statistical purposes (benchmarking).

"Personal Data" means Client Information relating to identified or identifiable natural persons.

"Report" means a Deliverable (or any portion of a Deliverable) issued on EY letterhead or under the EY brand or otherwise identifiable as being prepared by or in association with EY, any other EY Firm or EY Person.

"Support Providers" means external service providers of EY and other EY Firms and their respective subcontractors.

"Textform" refers to Section 126 b BGB [German Civil Code: *Bürgerliches Gesetzbuch*] and means a readable declaration on a durable medium (e.g. via email).

Provision of the Services

2. EY will provide the Services using reasonable skill and care.
3. EY may subcontract a portion of the Services to one or more EY Firms, as well as to other third parties, who may deal with Client directly. EY will remain solely responsible to Client for the performance of the Services.
4. EY will act as an independent contractor and not as Client's employee, agent or partner. Client shall assign qualified personnel to oversee the Services as well as the use and implementation of the Services and Deliverables.
5. Client agrees to promptly provide to EY (or cause others to so provide), Client Information, resources and assistance (including access to records, systems, premises and people) that EY reasonably requires to perform the Services. The provision of Client Information (including Personal Data), resources and assistance to EY will be in accordance with applicable law and will not infringe any copyright or other third-party rights.
6. Client Information will be accurate and complete. EY will rely on Client Information, and, unless EY agrees otherwise, EY will have no responsibility to verify it.

Deliverables

7. All Deliverables are intended for Client's use in accordance with the applicable Statement of Work under which they are provided.

8. To the extent EY is required to present results in writing as part of the work in executing the engagement, only that written work is authoritative. Except as otherwise agreed, oral statements and explanations by EY are binding only when they are confirmed in writing.

Client may not rely on any draft Deliverable. EY shall not be required to update any final Deliverable as a result of circumstances of which EY becomes aware, or events occurring, after its delivery, unless otherwise agreed or EY is obliged to do so with regard to the Services provided by EY.

9. Unless otherwise provided for in a Statement of Work, Client may not disclose a Report (or any portion or summary of a Report), or refer to EY or to any other EY Firm or EY Person in connection with the Services, except:
- (a) to Client Affiliates, to Client's and Client Affiliates' lawyers and professional advisors (subject to these disclosure restrictions), who may review it only in connection with advice relating to the Services;
 - (b) to the extent, and for the purposes, required by applicable law (and Client will promptly notify EY of such legal requirement to the extent Client is permitted to do so); or
 - (c) to other persons (with EY's prior written consent (*Textform*)), who may use it only as specified in such consent.

If Client discloses a Report (or a portion thereof), Client shall not alter, edit or modify it from the form provided by EY. Client shall inform those to whom it discloses a Report that they may not rely on it for any purpose without EY's prior written consent (*Textform*). Subject to the foregoing, Client is not prohibited by this Section 9 from using Deliverables that do not qualify as Reports in communication with third parties provided that: (i) there is no reference to, or communication of, EY's or any other EY Firm's involvement in the development of such Deliverables, and (ii) Client assumes sole responsibility for such use and communication.

Limitation of Liability

10. (a) EY shall be liable for damages or reimbursement of expenses pursuant to the statutory provisions in case of injury to life, body or health, as well as for damages that constitute a duty of replacement by a producer pursuant to Section 1 ProdHaftG [German Product Liability Act: *Produkthaftungsgesetz*].
- (b) EY shall only be liable for other damage subject to the following provisions. EY shall be liable in accordance with the statutory provisions for damage caused by fraud or by willful intent (*Vorsatz*) or gross negligence (*grobe Fahrlässigkeit*). In the event of simple negligence (*einfache Fahrlässigkeit*) on EY's part EY shall be liable for payment of damages limited to the foreseeable damage typical of the Agreement. The parties shall agree on the amount of the foreseeable damage typical of the Agreement separately for each Agreement based on the liability risks arising from it. All of this also applies in the event of liability towards a person other than Client, in which case Section 334 BGB shall apply. If no liability limit has been agreed for the Agreement, EY shall be liable for any claims under the Agreement together up to one time the total amount of the agreed fees.
11. If legitimate claims falling within EY's limitation of liability are brought against EY by Client and/or one or more third parties who are entitled to invoke this Agreement, the liability limit agreed will be – in accordance with Section 428 BGB – available only once to all – including all future – claimants collectively. Hence, any payment by EY to Client has discharging effect towards all claimants. In case the sum of all claims (including future claims) to which EY's limitation-of-liability-provisions apply exceed the liability limit agreed, the allocation of this liability limit agreed amongst all claimants (including Client) is entirely a matter for discussion amongst all claimants.

12. Third parties may derive claims from this Agreement between Client and EY only when this is agreed or results from mandatory rules prescribed by law. In relation to such claims, these General Terms and Conditions also apply to these third parties. EY is entitled to invoke demurs and defenses based on this Agreement between Client and EY also towards third parties. Section 334 BGB shall apply.
13. Client (and any others for whom Services are provided under this Agreement) may not make a contractual claim or bring proceedings arising from the provision of the Services or otherwise under this Agreement against any other EY Firm or EY Person. Client shall make any contractual claim or bring such proceedings only against EY.

No Responsibility to Third Parties

14. Unless otherwise agreed with Client, EY's responsibility for performance of the Services is to Client and Client alone. Thus, the Services do not consider the interests of third parties (including recipients under Section 9), are therefore not designed or intended to serve third parties as a basis for their decisions and third parties can neither infer rights nor otherwise benefit from this Agreement. Should any Deliverable be disclosed, or otherwise made available, by or through Client (or at Client's request) to a third party (including but not limited to permitted disclosures to third parties under Section 9), Client agrees to indemnify EY, as well as the other EY Firms and the EY Persons against all claims by third parties, and resulting liabilities, losses, damages, costs (including time spent by EY Persons) and expenses (including reasonable external and internal legal costs) arising out of such disclosure. Client shall have no obligation hereunder to the extent that EY has specifically authorized, in writing (*Textform*), the third party's reliance on the Deliverable.

Intellectual Property Rights

15. Each party retains its rights in its pre-existing intellectual property. Except as set out in the applicable Statement of Work, any intellectual property developed by EY, and any working papers compiled in connection with the Services (but not Client Information contained in them), shall be the property of EY.

Confidentiality, Data Protection & Security

16. Except as otherwise permitted by this Agreement, neither party may disclose to third parties any information provided by or on behalf of the other that ought reasonably to be treated as confidential (including, in the case of EY, Client Information). Each party may, however, disclose such information to the extent that it must be disclosed under applicable law.
17. The parties may also exchange information via e-mail communication. The transmission of an unencrypted e-mail carries the risk that this message is intercepted by an unauthorized third party and that its content is being disclosed. Each party is entitled to encrypt e-mail communication or to request an encryption or other solutions for secure data exchange. Being aware of the immanent risks associated with unencrypted e-mail communication Client declares to agree that EY may also communicate via unencrypted e-mails, including incorporated information and attached documents to Client or any third party being involved in the performance of the Services.
18. EY uses other EY Firms, EY Persons and Support Providers who may have access to Client Information in connection with delivery of Services as well as to provide Internal Support Services. EY shall be responsible for any use or disclosure of Client Information by other EY Firms, EY Persons or Support Providers to the same extent as if EY had engaged in the conduct itself.
19. EY, other EY Firms, EY Persons and their Support Providers may process Client Information, including Personal Data, in various jurisdictions in which they operate (EY office locations are listed at www.ey.com). Client Information, including any Personal Data, will be processed in accordance with applicable law, and appropriate technical and organizational security measures will be implemented to

protect it. Transfer of Personal Data among members of the EY network is subject to the EY Binding Corporate Rules Program, available at www.ey.com/bcr. Further information about EY's processing of Personal Data is available at www.ey.com/de_de/privacy-statement.

20. If Client requires EY to access or use Client or third-party systems or devices, EY shall have no responsibility for the confidentiality, security or data protection controls of such systems or devices or for their performance or compliance with Client requirements or applicable law.
21. To facilitate the performance of the Services, EY may provide access to, or otherwise make available, technology-enabled collaboration tools and platforms to Client personnel or third parties acting on Client's behalf or at Client's request. Client shall be responsible for all such persons' compliance with the terms applicable to the use of such tools and platforms.

Term and Termination

22. Either party may terminate this Agreement, or any particular Services, upon 90 days' prior written notice (*Textform*) to the other. In addition, EY may terminate this Agreement, or any particular Services, immediately upon written notice (*Textform*) to Client if EY reasonably determines that it can no longer provide the Services in accordance with applicable law or professional obligations. Sections 626 and 627 BGB shall remain unaffected.

Governing Law and Jurisdiction

23. This Agreement, and any non-contractual matters or obligations arising out of it or the Services, shall be governed by, and construed in accordance with, the laws of Germany.

Any dispute relating to this Agreement or the Services shall be subject to the exclusive jurisdiction of the courts of Stuttgart, Germany, if the Client is a merchant (*Kaufmann*), a corporate body under public law (*juristische Person des öffentlichen Rechts*) or a public law special asset (*öffentlich-rechtliches Sondervermögen*).

EY is not prepared to participate in dispute settlement procedures before a consumer arbitration board (*Verbraucherschlichtungsstelle*) within the meaning of Section 2 VSBG [German Act on Consumer Dispute Settlements: *Verbraucherstreitbeilegungsgesetz*].

Miscellaneous

24. This Agreement constitutes the entire agreement between the parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any previously agreed confidentiality agreements.
25. This Agreement (and any modifications to it) must be agreed in writing (*Textform*).
26. Neither party may assign or transfer any of its rights, obligations or claims under this Agreement.

Unless Client qualifies as a consumer in the meaning of Section 13 BGB, a set off against EY's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims.
27. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
28. Client acknowledges that the U.S. Securities and Exchange Commission regulations indicate that, where auditor independence is required, certain confidentiality restrictions related to tax structure may render the auditor to be deemed to be non-independent or may require specific tax disclosures. Accordingly, if and only to the extent that U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between Client or any of Client's associated entities and any EY Firm, with respect to the tax treatment or tax structure of any transaction to which the Services

relate, Client represents, to the best of its knowledge, as of the date of this Agreement, that neither Client nor any of its affiliates has agreed, either orally or in writing, with any other advisor to restrict Client's ability to disclose to anyone such tax treatment or tax structure. Client agrees that the impact of any such agreement is its responsibility.

29. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any annexes thereto (including – as the case may be – the Fee Arrangement), (c) these General Terms and Conditions, and (d) other annexes to this Agreement.
30. The limitations in Sections 10 through 13 and the provisions of Sections 14 and 19 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.