

## Armanino LLP Terms & Conditions for Professional Services

These Terms & Conditions for Professional Services ("Terms") form part of the agreement under which Armanino LLP ("Armanino," "us" or "we") will provide professional services to you ("Services"), as further described in the engagement letter, as applicable, referencing these Terms ("Engagement Letter") (together with these Terms, the "Agreement"). Unless otherwise defined in these Terms, all capitalized terms used herein will have the meaning assigned in the applicable engagement letter.

**1. Your Information; Confidentiality. (A)** In connection with the Services, either party (in each such case, the "Recipient") may access or come into possession of the other party's (in each such case, the "Discloser") Confidential Information. "Confidential Information" means any information that is (i) marked or identified as confidential information, (ii) given the nature of the confidential information or the circumstances surrounding its disclosure reasonably should be understood to be confidential, or (iii) relates to or includes the existence or terms of the Agreement. Recipient will (1) not disclose to any third party without Discloser's consent any of Discloser's Confidential Information and (2) maintain Discloser's Confidential Information in confidence using at least the same degree of care as Recipient uses to protect its own confidential or proprietary information, but in no event less than a reasonable degree of care. Confidential Information does not include information that: (i) is or becomes publicly available without breach of this Section; (ii) is, at the time of disclosure by Discloser, already known to Recipient without any obligation restricting disclosure; (iii) is or was received from a third party who did not acquire or disclose such information by a wrongful or tortious act; or (iv) is or was independently developed by Recipient without reference to any of Discloser's Confidential Information. Recipient agrees to use commercially reasonable efforts to protect any of Discloser's Confidential Information exchanged electronically or stored in Recipient's systems. However, the parties understand that such efforts are not failsafe and, as such, agree that, provided Recipient has taken commercially reasonable efforts to protect such information, any unauthorized access to such information, or attack on the systems of Recipient or third party vendors or tools used in provision of Services, shall not constitute a breach of this Section. Recipient may share Discloser's Confidential Information: (w) with subcontractors, as applicable, that are providing services in connection with this Agreement and that have agreed to be bound by confidentiality obligations similar to those in this Section; or (x) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining to this Agreement; or (y) in any matter or dispute when Recipient needs to make disclosures to defend itself and the Services Recipient performed. Additionally, you authorize us to use your data, on an aggregated, de-identified basis, to create or develop, by or on behalf of Armanino, reports, studies, analyses (including statistical, data and trend analysis or benchmarking), data models or other work product, which we shall be free to use for our business purposes, including sharing publicly or with other of our clients. Your raw data would not be available to anyone outside of our firm, and nothing in this section allows us to gain ownership of your data. **(B)** We keep workpapers relating to the Services for 7 years after which time they may be destroyed. We will return documents you provided relating to the Services to you upon request. If we receive a request (including a subpoena, summons or discovery demand in litigation) requesting the production of any documentation or testimony relating to our Services, we will bill you for our time and expenses incurred in complying with the request, including attorneys' fees. We will promptly inform you of any such request unless legally prohibited from doing so. Charges may apply for any additional requests for us to provide copies of your records.

**2. Management Responsibilities for Nonattest Services.** If we provide both attest and nonattest services to you, or you separately receive nonattest services from Armanino Advisory LLC, then in order to maintain our independence, you assume all management responsibilities for any nonattest services that we or Armanino Advisory LLC provide. You will designate a qualified individual with suitable skill, knowledge, or experience, from your senior management to oversee the nonattest services, evaluate the adequacy and results of the nonattest services, and accept responsibility for them.

**3. Your Responsibilities.** You are responsible for all decisions relating to the use or implementation of the output of the Services, and for determining whether the Services are appropriate for your purposes. We are not responsible for your use of the output of the Services, although we may provide advice and recommendations to assist you in your management functions and decision-making. If you breach this Agreement in any way, we may immediately stop performing the Services until such time as the breach is cured.

**4. Reports; Reliance by Third Parties.** Any information, advice, recommendations or other content of any reports, opinions, presentations or other communications we provide under this Agreement ("Reports") are only intended for you and the other users contemplated by the Agreement. You may not rely on any draft Report. Unless otherwise specifically agreed to in this Agreement, no third party is entitled to rely, in any manner or for any purpose, on the Reports, advice, opinions, work product or other services of Armanino. You will obtain our written consent prior to including a Report and the accompanying financial statements in any annual or periodic report, offering circular or memorandum, or any document filed or provided to the U.S. Securities and Exchange Commission, any stock exchange, stock listing service, or any similar service, entity or governmental body, and will provide us with a reasonable opportunity to review the entire document before it is filed or disseminated. We are not required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery. For clarity, we will not provide you with any investment or legal advice in connection with the Services.

**5. Tax Matters.** During the delivery of the Services, we may review or discuss with you certain tax issues, including your tax returns, tax projections, tax opinions or the tax treatment of certain transactions ("Tax Matters"). You may not treat any of this information as tax advice and should consult with your tax advisors on any such Tax Matters.

**6. Representation of Affiliates.** Unless specifically identified in the Agreement, our representation of you does not include or extend to any of your affiliates or other third parties.

**7. Billing; Payment.** Unless otherwise specified in the Engagement Letter, the Services will be billed on a time & materials basis using our then-current hourly rates. Invoices may be submitted to you as the Services are performed and expenses are incurred. Unless otherwise stated in the Engagement Letter, invoices become delinquent if not paid within 30 days of the invoice date and will be subject to a 1% per month late charge, or the maximum permitted under the applicable laws, whichever less. You will also be charged for our reasonable out-of-pocket expenses and travel expenses, as well as an administrative and technology fee equal to 5%-7% of the Fees, unless otherwise stated in the Engagement Letter. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you will pay (other than taxes imposed on our income generally) and you will indemnify us against any claims, costs or expenses related to amounts you fail to pay.

**8. Termination; Withdrawal.** We may immediately withdraw and terminate this Agreement and withdraw from providing any further Services if: (a) we become aware of any information, including but not limited to actual, alleged or suspected fraud, misconduct, or other noncompliance with laws and regulations, which causes us, in our sole judgement, to have reasonable doubt as to the integrity of you, your management, owners, or those charged with governance; (b) you fail to provide us with information we request; (c) you cause a substantial delay in the Services; (d) we are unable to complete the engagement or are unable to form an opinion for reasons beyond our control; or (e) we are no longer able to satisfy our professional obligations regarding independence or conflicts of interest. Unless otherwise agreed in the Engagement Letter, either party may

terminate the Services at any time with or without a cause by giving the other party 30 days' written notice. Notwithstanding anything to the contrary under the Agreement, our engagement ends upon delivery of the Services for which we have been engaged (in the case of tax return Services, upon filings of the tax returns for which we have been engaged). If we withdraw or terminate for any reason, you will pay all of our fees for work performed and expenses incurred through the effective date of such withdrawal or termination, unless another payment arrangement is defined in the Engagement Letter. We may withhold any work product until all past due invoices have been paid. The Terms will survive termination or expiration of the Agreement, provided that Section 1 (A) will survive only for 1 year following the expiration or termination of the Agreement.

**9. Work Product.** We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how ("Materials") that we own or license in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in: (a) the Materials (including any improvements or knowledge developed while performing the Services); and (b) any workpapers prepared or compiled in connection with the Services (but not your Confidential Information reflected in them).

**10. Warranty Disclaimer.** ARMANINO MAKES NO WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES.

**11. Limitation of Liability.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW AND PROFESSIONAL REGULATIONS, IN NO EVENT WILL WE, OUR AFFILIATES OR OUR CONTRACTORS BE LIABLE TO YOU OR ANY THIRD PARTY FOR ANY OF THE FOLLOWING, ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE SERVICES, WHETHER BASED IN CONTRACT, TORT (INCLUDING ACTIVE AND PASSIVE NEGLIGENCE), STRICT LIABILITY, OR OTHERWISE: (A) SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES OF ANY NATURE, INCLUDING BUSINESS INTERRUPTION OR LOSS OF PROFITS, CONTRACTS, OPPORTUNITIES, GOODWILL, REPUTATION, PRODUCTIVITY, FACILITIES OR EQUIPMENT, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR DAMAGE WAS FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY REMEDY OF ITS ESSENTIAL PURPOSE; OR (B) DIRECT DAMAGES IN AN AMOUNT GREATER THAN THE AMOUNT PAID TO US BY YOU IN THE TWELVE MONTHS PRIOR TO THE DATE THE CLAIM AROSE FOR THE INDIVIDUAL SERVICES THAT GAVE RISE TO THE CLAIM.

**12. Indemnification.** To the maximum extent permitted by applicable law and professional regulations, you will defend, indemnify and hold harmless Armanino, and its partners, employees, contractors and agents from and against all claims by third parties (including your affiliates, employees and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) in any way arising out of, connected with, of or related to: (a) the reliance on any representations (including financial statements, tax advice or other advice by Armanino) by anyone not specifically identified in a writing signed or issued by Armanino as someone permitted to rely upon such representations; (b) any misrepresentation of or omission from information provided by you to Armanino relating to the Services; (c) any misappropriation, fraudulent acts, illegal acts, or any breach of this Agreement, by you, your officers, directors, employees, contractors, agents or anyone acting on your behalf; or (d) your use of Reports or other output of the Services. However, to the extent Armanino is proven (as shown by a final judgment of a court or arbitrator) to have acted with fraud, or otherwise acted with intent to harm or damage anyone, Armanino agrees to promptly refund to you the proportional amounts you paid to defend Armanino against such allegations. We will notify you of any claim for which we seek indemnification. You must use counsel reasonably acceptable to us for the defense or settlement of any such claim at your sole

expense. We must approve the settlement of any claim.

**13. Dispute Resolution.** Both parties agree that, for any dispute arising under this Agreement (other than a claim for nonpayment of fees) or any claim relating to the Services, the parties will try in good faith to settle the dispute by mediation before filing a complaint or otherwise resorting to litigation. The mediation will be held in New York, New York, and the costs of any mediation proceeding will be shared equally by all parties. You may not initiate any action relating to the Services more than 1 year after the work product is delivered.

**14. Governing Law; Venue.** This Agreement is governed by New York law, excluding its conflicts of law rules. Any claims or other actions arising out of this Agreement will be litigated in the federal or state courts in New York County, New York, and each of us consents to the exclusive jurisdiction of those courts.

**15. Hiring our Personnel.** If, during the term of this Agreement or within one year thereafter, you hire one of our employees or contractors who performed Services hereunder, you agree to pay us 100% of the employee's or contractor's first year salary as a placement fee. Nothing in this Section will restrict your ability to recruit generally in the media, and the placement fee will not apply to any employee or contractor of Armanino who voluntarily applies for employment without having been initially and specifically solicited or recruited by you.

**16. Third Party Tools & Service Providers.** From time to time, and depending upon circumstances, we may use subcontractors or other third-party service providers, such as independent contractors, specialists or vendors, to assist us in providing the Services. Subject to any other provisions of the Agreement, we remain responsible to you for the supervision of and provision of Services by all service providers, entities, and personnel who assist us in rendering Services hereunder and for protecting the confidentiality of your information. These third parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Armanino or other Armanino-related entities (including our wholly-owned subsidiary based in India and contractors in the Philippines) or any of their respective affiliates. In addition, we may utilize third-party service providers or tools, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process your information in connection with the delivery of certain services. Armanino is committed to maintaining the confidentiality and security of your information, and accordingly, we maintain policies, procedures and safeguards to protect the confidentiality of your information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of your information, provided we may use electronic media to transmit your information and such use in itself will not constitute a breach of any confidentiality obligation. Notwithstanding anything to the contrary, you understand and agree that we have no control over third party tools and, consequently, we have no responsibility to you or any third party for any loss, disclosure or corruption of any of your Confidential Information uploaded, stored or processed by such third party tools. You hereby consent and authorizes us to engage and disclose your information to the foregoing entities and parties for the purpose of providing the Services.

**17. Corporate Transparency Act / Beneficial Ownership Reporting.** Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

prior to the commencement of our work and, should such a financial interest arise following the commencement of our work, to inform us immediately.

**18. Independent Contractor.** We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other. You agree that nothing in this Agreement nor in any Engagement Letter is intended to create duties to you beyond those expressly provided for in each Engagement Letter, and the parties specifically disclaim the creation of any fiduciary relationship between, or the imposition of any fiduciary duties on, either party. You agree that our partners do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to Armanino or each other, whether arising in tort, contract or otherwise.

**19. Force Majeure.** Neither of us shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control including, but not limited to: (a) acts of God, nature or the public enemy; (b) acts or omissions of any government entity; (c) fire or other casualty for which a party is not responsible; (d) quarantine pandemic, or epidemic, including but not limited to coronavirus; and, (e) strike or defensive lockout.

**20. Assignment.** Neither of us may assign this Agreement, or our rights or obligations under this Agreement, without the other party's written consent; provided, however, that, except for engagements under which we shall provide attestation services, either party may assign this Agreement without the other's consent to a successor in connection with a merger, acquisition, or sale of all or substantially all of the party's assets.

**21. Severability.** This Agreement will be enforced to the fullest extent permitted by applicable law. If any provision of this Agreement is held to be invalid or unenforceable to any extent, then the remainder of this Agreement will have full force and effect and such provision will be interpreted, construed or reformed to the extent reasonably required to render the same valid, enforceable and consistent with the original intent underlying such provision.

**22. Electronic Signatures; Counterparts.** This Agreement may be executed by facsimile, electronic transmission (e.g., .PDF), or electronic signature and in identical counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. A facsimile, scanned, or photocopied signature (and any signature duplicated in another similar manner) identical to the original will be considered an original signature.

**23. APS Disclosure; Sharing Information.** Armanino LLP and Armanino Advisory LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. In performing the Services, we will lease professional and administrative staff, both of which are employed by Armanino Advisory LLC or its related entities. These individuals will be under the direct control and supervision of Armanino LLP, which is solely responsible for the performance of our engagement. Additionally, the professional staff is subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and Armanino LLP and Armanino Advisory LLC and its related entities have contractual agreements requiring confidential treatment of all client information. You hereby consent and authorize us to share with Armanino Advisory LLC and its related entities information that that we may obtain from you in the course of our engagement. Armanino Advisory LLC and its related entities will maintain the confidentiality of all client information.

**24. Further Global.** Private funds managed by Further Global Capital Management, L.P. (together with its affiliates, "FG") hold a minority indirect interest in Armanino Advisory LLC. We will consider any financial interests held by FG in you or your affiliates, or financial interests held by you or your affiliates in FG, for purposes of evaluating our independence pursuant to professional standards. You agree to disclose any such financial interest to us

**25. Complete Agreement.** This Agreement contains the entire agreement between us with respect to the Services and supersedes all oral understandings, representations, prior discussions and preliminary agreements. Any additional or conflicting terms submitted by you in any order, receipt, acceptance, confirmation, correspondence or other document are expressly rejected. Any conflict between these Terms and an Engagement Letter will be resolved in favor of these Terms, unless the Engagement Letter explicitly states that it is intended to modify the Terms.