

BDO Restructuring GmbH

- General Contract Terms and Conditions -

1. General Provisions

(a) We render our services based on (i) the engagement letter and any attachments to the engagement letter (in particular any service descriptions, revocation notices for consumers and portal terms of use) and (ii) 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 our General Contract 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.

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

(a) Our invoices, including any invoices for installment payments or prepayments, will be issued in Euro and will be due for payment immediately. If there are multiple clients, they will be jointly and severally liable for our fees. We will invoice you at cost for any services rendered by subcontractors. We hereby expressly advise you that rates of our subcontractors may differ from our own rates.

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

(c) All information we provide regarding the expected amount of fees generally is only a cost estimate, unless the Client Agreement expressly provides for a flat fee. A quoted flat fee may be exceeded, if unforeseeable events beyond our control will result in a considerable amount of additional work.

(d) If we should discontinue our services early, 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 contract is due to wrongful conduct on our part. However, in the latter case we may invoice you for the number of hours worked, if and to the extent that the services rendered are utilizable despite early termination.

(e) If after the Agreement is signed you retain our firm for services that are not included in the engagement letter, 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.

(f) If we are requested or required (whether before or after services are rendered) to make available information about our services to a competent court, a trustee or insolvency administrator, a public, regulatory or supervisory authority (e.g. bar association) or to any other third party (including the hearing of our personnel as witnesses), we shall have the right to invoice you for the time expended in this context based on hourly rates as agreed in the Client Agreement.

3. Subcontractors

We have the right to associate subcontractors for technical or capacity reasons. We will invoice you for any services rendered by subcontractors at cost. We hereby expressly advise you that rates of our subcontractors may differ from our own rates.

4. 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.

(g) If the Engagement Letter provides for employees or managing directors of BDO Restructuring to work for you as restructuring managers or reorganization managers or other interim managers, the liability of BDO Restructuring under this Section 4 shall be limited to fault in the selection of such employees or managing directors.

5. Our Work Results

(a) Drafts of our work results are generally non-binding. We therefore reserve the right to change drafts at any time, and for this reason, we assume no responsibility for any decisions made based on drafts of our work results.

(b) All of our work results are based on our knowledge at the time the work is completed. As a general rule, it cannot be ruled out that after our work is completed, events may occur that would have resulted in a different professional assessment, if they had occurred and been known to us before we completed our work. Irrespective thereof, we shall have no obligation to report any such events that may become known to us after completion of our work to you without demand or to update our work results without demand.

(c) You may receive certain documents both in electronic form and in printed form. Therefore, there may be several copies or versions of the same document (within the same processing period). In the event that there are different versions of the same documents within the same processing period, if in doubt, the physical, printed version of the document transmitted to you shall be controlling. Otherwise, the most recent version shall be controlling.

(d) Unless otherwise agreed or in violation of any applicable laws or professional standards, we may also deliver our work results to you exclusively (i) as a PDF file and/or (ii) by e-mail and/or (iii) with a qualified electronic signature.

6. Disclosure of Our Work Results, Licensed Rights

(a) Our work results are intended solely for the agreed purpose, and they are therefore addressed exclusively to you and may not be used for any other purpose. Accordingly, you have no right to disclose our work results, in whole or in part, to any third parties (including any of your affiliates) or to transfer our work results to any third parties (hereinafter collectively referred to as "Disclosure"), except with our prior written consent. The fore-going shall not apply if Disclosure is required by law or administrative order or Disclosure is made to your attorneys for purposes of legal review.

(b) Unless otherwise agreed in writing, we generally will consent to a Disclosure of our work results to third parties only under the condition that a standard hold harmless release letter is signed by the third party or parties. Any Disclosure of our work results must be made in full text and include all attachments. § 334 of the German Civil Code (Bürgerliches Gesetzbuch BGB) shall remain unaffected by any such disclosure.

(c) You agree to hold harmless and indemnify us from and against any and all losses and damages that may result from any non-compliance with the fore-going provisions in section 6 (a) and/or (b).

(d) We license rights to our work results to you only to the extent necessary for the purpose of the applicable Client Agreement. You shall have no right

to use our logo or trademarks, unless we have consented to the specific use in writing.

7. Special Provisions for Interim Management Engagements

If the Engagement Letter pertains to so-called "interim management," i.e., the provision of a person who will work for you as a restructuring manager on a temporary basis, you agree to pay in the full amount and in advance the insurance premiums for reasonable insurance coverage of such restructuring manager that are incurred in connection therewith.

8. Principles of Our Cooperation

(a) The amount of time needed to render our services and used to calculate our fees depends, in substantial part, on the availability, completeness, accuracy and plausibility of the information made available to us, the availability and competence of persons providing information, as well as the possibility to obtain any missing information (readiness for consulting). You shall therefore designate to us qualified contact persons who are fully available at short notice, and you shall ensure that all information and resources as well as access necessary for rendering our services are available or will be made available to us at short notice.

(b) Unless otherwise provided by the engagement letter, binding laws to which we are subject or any other provisions or applicable standards, we shall have no obligation to review any information made available to us for accuracy or completeness.

(c) Upon our request, you will confirm the completeness and accuracy of the documents and further information provided as well as the explanations and statements, in a written statement (*Vollständigkeitserklärung*).

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 are an affiliate of BDO AG Wirtschaftsprüfungsgesellschaft (BDO AG). 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 of the BDO network and for each of the BDO member firms (hereinafter "BDO Firms"). To render services, we may involve other BDO Firms as subcontractors. For this purpose, you hereby release us from our duty of confidentiality in relation to such BDO Firms.

(b) You hereby acknowledge and agree that in such cases we will bear full responsibility for both our own services and the services of any BDO Firm. Accordingly, you agree that you shall bring no claims or proceedings of any kind whatsoever against any BDO Firms assisting us as subcontractors (including BDO International Limited or Brussels Worldwide Services BVBA). This shall not apply to any claim or proceeding based on alleged criminal 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 the Client Agreement shall also apply for the benefit of any BDO Firm. Such BDO Firm shall have the right to directly invoke the provisions of the foregoing section 10 (b) as well as the liability provisions (§ 328 of the German Civil Code (*Bürgerliches Gesetzbuch*)).

11. Marketing

Unless we are instructed otherwise by you in writing or highly personal matters or mandates of consumers within the meaning of § 13 of the German Civil Code are involved, you hereby allow us to use the type and nature of our contract with you for marketing purposes. This authorization exclusively covers a factual description of the basic nature of the contract and the client (e.g., reference lists with firm and logo, as well as Score Cards).

12. Statute of Limitations

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

(b) The limitation period shall begin to run at the end of the calendar year in which the claim occurred 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 liable party ("knowledge or grossly negligent lack of knowledge"). Irrespective of the above, claims shall be time-barred after a period of five years after they occurred, or, without regard to their occurrence and to your knowledge or grossly negligent lack of knowledge, ten years after the act, breach of duty or any other event triggering the damage. Whichever deadline expires first shall be relevant.

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

13. Venue and Jurisdiction, Form, Severability

(a) If you are a merchant, legal entity or special fund under public law, 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 the Client Agreement shall, at our option, be in (i) the courts of Hamburg, (ii) the courts at the place where the services in dispute were rendered, or (iii) the courts of competent jurisdiction at the place of your registered office or residence.

(b) 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").

(c) Any amendment, supplement or cancellation of the Client 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 (c).

(d) If any provision of this Client Agreement should, in whole or in part, be invalid or impracticable, the validity of the remaining provisions shall remain unaffected thereby. Any invalid or impracticable provision shall automatically be replaced with such alternative provision as most closely reflects the economic intent of the original provision. The same shall apply, mutatis mutandis, if any provision has been inadvertently omitted.