



General terms and conditions services Deloitte Canada

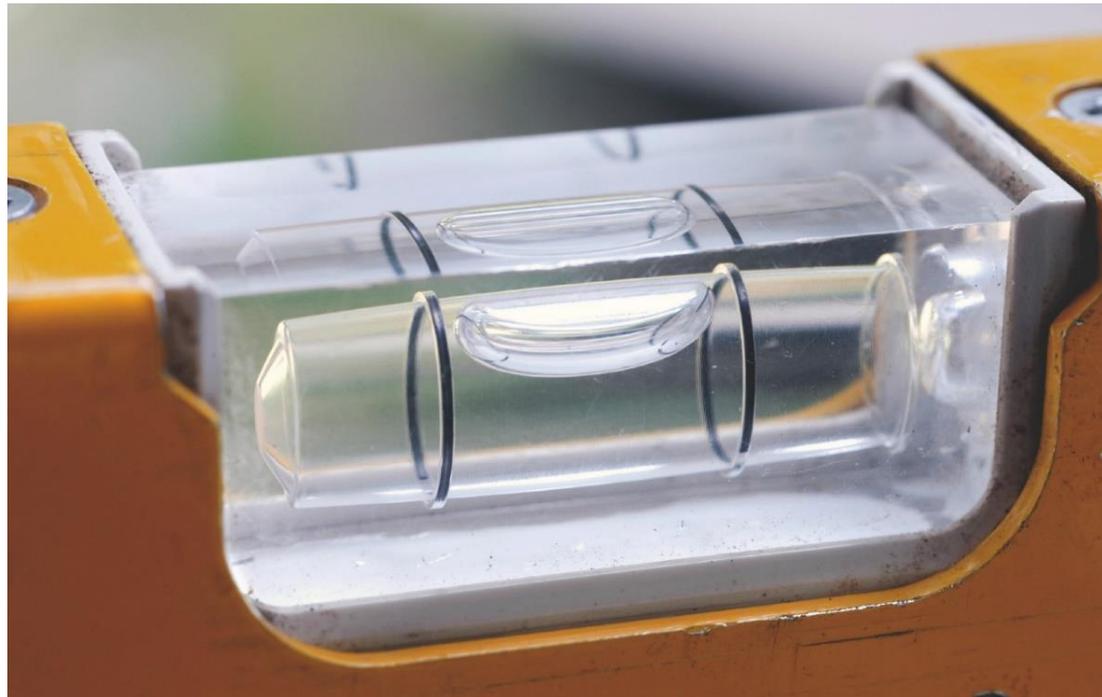


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Chapter A – Terms and conditions for all services

Any general terms and conditions proposed by the Client are rejected explicitly. The different chapters of these Business Terms shall apply to a Contract whenever agreed or whenever Deloitte may reasonably assume that the Services proposed or provided under a Contract may be categorized under the relevant chapter.

Whenever the contents or interpretation of the Engagement Letter and these Business Terms conflict, the Engagement Letter shall take precedence. Whenever the content of the Chapters of these Business Terms conflict, the more specific Chapter applicable to the Services shall take precedence.

Definitions

“Affiliate” means any entity which is controlling, controlled by, or under common control with, any addressee of the Engagement Letter, Deloitte or any Deloitte Entity. In the event the Contract refers to a transaction, the term “Affiliate” does not include any legal entity participating in or considering participating in any financing relating to such transaction.

“Business Terms” means the terms set out in this document.

“Claim” means any claim or proceeding of any nature (whether in contract, tort, breach of statutory duty or otherwise and including, but not limited to, a claim for negligence).

“Client” means the legal entity that has entered into an Engagement Letter with Deloitte.

“Client Communications” means any information, documents, or other communications provided by Deloitte Entities under a Contract whether in writing or otherwise, including, without limitation, any reports (including, without limitation, the final written report, if any, on the Services performed under the Contract) or memoranda issued by any Deloitte Entity, including, without limitation, documents, communications, advice, if any, and any drafts thereof, any draft or final reports or memoranda, whether in writing or otherwise.

“Confidential Information” means any information, trade secrets or other proprietary information which is either designated as confidential or is by its nature confidential.

“Contract” means the Engagement Letter and the Business Terms.

“Deliverables” means any deliverables identified in the Engagement Letter to be provided to the client in respect of the Services.

“Deloitte” means one of Deloitte Inc., a corporation incorporated under the laws of Canada or Deloitte LLP, a limited liability partnership organized under the laws of the Province of Ontario and which shall have been engaged by the Client for the Services under a Contract.

“Deloitte Technology” means works of authorship, materials, information, technologies, calculation methods and tools and other intellectual or industrial property which Deloitte owns, has acquired or otherwise has rights in or which Deloitte, in connection with the performance of Services, may employ, provide, modify, create, acquire, or otherwise obtain rights in. **“Deloitte Entity”** means a member firm of DTTL (including Deloitte) (but not DTTL itself) and its respective subsidiaries and Affiliates, their predecessors, successors and assignees, all partners, associate partners, principals, members, owners, directors, employees, and agents of all such entities.

“DTTL” means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee.

“Engagement Letter” means the engagement letter entered into between Client and Deloitte and any appendices other than these Business Terms.

“Information” means any information, data, documents, materials, instructions or Confidential Information provided by the Client or by anyone else at the Client’s request.

“Losses” means any losses, Claims, liabilities, damages, costs or expenses in any way relating to or arising out of the Contract or the Services.

“Other Recipients” means any and each person or organization as identified in the Engagement Letter (other than the Client) or later agreed in writing between Deloitte and the Client as a recipient of Deliverables or Client Communications.

“Professional Advisor” means all professional advisors of the Client rendering professional advice to the Client for whom the contents of any Client Communications produced by Deloitte may be relevant in the course of rendering their advice to the Client. The term “Professional Advisor” does not include, among others, lenders or other financial institutions participating in or considering participating in any financing relating a transaction to which the Engagement Letter may refer.

“Services” means the services and Deliverables described in the Engagement Letter.

“Subcontractor” means a third party (other than a Deloitte Entity) to whom Deloitte subcontracts any of the Services.

1. Applicability and entire agreement

- a) These Business Terms shall be applicable to all legal relationships between the Client and Deloitte, unless the applicability of these Business Terms is excluded or restricted by law, regulations or written agreement and notwithstanding amendments to these Business Terms, which must be confirmed explicitly and in writing mutually.
- b) The Contract constitutes the whole agreement between the Client and Deloitte in relation to the Services. Nothing discussed or occurring prior to execution of the Engagement Letter forms part of, the Contract unless as specifically set out in the Contract. The Contract supersedes any previous agreement, proposal, understanding or communication, written or oral, relating to its subject matter. No variation to a Contract shall be effective unless it is documented in writing, provided, however, that the scope of Services set forth in the Engagement Letter may be changed by agreement of the parties in writing, including by e-mail or facsimile. Contracts may be subject to prior identification and – To the extent required – To verification of the Client and its representatives, and to any other check as may be required by applicable laws, regulations, codes and professional obligations in or outside of Canada. If Deloitte has already started work (e.g., by gathering information, project planning or giving initial advice) then the Client agrees that the Contract is effective as of the start of such work and the Client shall compensate Deloitte for its efforts even if no Contract becomes effective.
- c) The Contract shall be concluded at the moment that the Engagement Letter, signed by the Client and Deloitte, has been received by Deloitte and – If applicable – Shall be effective retroactively as from the date Deloitte has started its performance.

- d) The parties shall be at liberty to prove that the agreement has been concluded in another manner.
- e) The Contract is between the Client and Deloitte only. Deloitte may subcontract any Services under the Contract to any other Deloitte Entity or, with the consent of the Client, to any Subcontractor.
- f) The Client's relationship is solely with Deloitte as the entity contracting to provide the Services. Each party is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner. Only pursuant to a mutually signed written power of attorney, Deloitte may act as a representative of the Client.
- g) Deloitte remains responsible to the Client for all of the Services under the Contract, including Services performed by any Deloitte Entity or Subcontractor.

To the fullest extent possible under applicable law, no Deloitte Entity (except Deloitte) nor any Subcontractor nor DTTL will have any liability to the Client and the Client will not bring any Claim in any way in respect of or in connection with the Contract against any Deloitte Entity (except Deloitte), any Subcontractor or DTTL. Deloitte Entities, DTTL and Subcontractors are intended third-party beneficiaries of the Contract. No person who is not a party to the Contract other than a Deloitte Entity and DTTL shall be entitled to enforce any of its terms. The Contract can be varied without any third party's consent.

- h) Except as explicitly provided herein, no Deloitte Entity has any responsibility for the acts or omissions of DTTL or any other Deloitte Entity. Each Deloitte Entity is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and Services are provided by Deloitte Entities on their Affiliates and not by DTTL. DTTL has no responsibility for the acts or omissions of any Deloitte Entity.

- i) If the Client and the beneficiary of our services are separate legal entities – Including, without limitation, natural persons – And either is an Affiliate of the other, the Client warrants and represents that the (other) party or parties having an interest in the Services accept the terms and conditions of the Contract fully, failing which the Client shall indemnify and hold Deloitte harmless from and against all Losses connected with the breach of such warranty or representation.

2. Parties' responsibilities

2.a Responsibilities of the Client

- i) The Client is responsible for determining that the scope of the Services is appropriate for its needs.
- ii) The Client shall cooperate with Deloitte in the performance of the Services, including, without limitation, providing reasonable facilities and timely access to data, information, personnel and, if applicable, the premises of the Client. The Client shall be responsible for the performance of its personnel and agents, for the timeliness, accuracy, lawfulness and completeness of all data and information (including all financial information and statements) processed and provided to Deloitte, or put at its disposal, by or on behalf of the Client and for the implementation of any advice provided as part of the Services. Unless agreed otherwise explicitly in writing, Deloitte may use the information and data processed and furnished by the Client or others and rely on its accuracy, completeness and lawfulness without audit or verification. Deloitte's performance shall be dependent upon the timely performance of the Client's responsibilities under the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte shall be entitled to rely on all decisions and approvals of the Client. The Client shall be obliged to inform Deloitte forthwith of facts and circumstances that may of importance in connection with the performance of the Services.

- iii) Except as otherwise provided in the Engagement Letter, the Client shall be solely responsible for, among other things:
 - a) Making all management decisions and performing all management functions
 - b) Designating one or more individuals who possess suitable skill, knowledge, and/or experience, preferably within senior management to oversee the Services
 - c) Evaluating the adequacy and results of the Services
 - d) Accepting responsibility for the results of the Services
 - e) Establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities, and
 - f) Complying with national and foreign legislation and regulations applicable to the Client and its activities.
 - iv) The Client shall be responsible for compliance with national and foreign legislation and regulations in the area of protection of privacy and personal data including where the Client provides Deloitte with – Or puts at Deloitte's disposal – (personal) data of its personnel, its clients or other third parties, even if such (personal) data originates from third parties or is provided to Deloitte or put at Deloitte's disposal by third parties at Client's request.
 - v) Unless the Engagement Letter specifies other arrangements, the Client agrees that any Deliverables will be deemed accepted by the Client (and the Services, or the relevant part of them complete) within 30 days of their delivery, upon their delivery in their final form or when the Client first makes use of them in its business, whichever comes first.
- 2.b Responsibilities of Deloitte
- i) This is a services engagement. Deloitte warrants that it shall perform the Services in good faith and with due professional care. Deloitte disclaims all other warranties, either express or implied.
 - ii) Deloitte will use reasonable efforts to supply the Services in accordance with any timetable referred to in the Engagement Letter or otherwise specified by the parties in writing. However, unless both parties specifically agree otherwise in writing, all dates given by Deloitte or specified by the Client for the Services are intended for planning and estimating purposes only and are not contractually binding.
 - iii) Except as specifically agreed to in writing, Deloitte shall not provide advice regarding the financial accounting treatment of any transaction arising from the Services and will not assume any responsibility for any financial reporting with respect to the Services.
 - iv) In the event the Services include providing advice about the interpretation or application of laws and regulations, such advice will only relate to the area or areas of law as specified in writing.
 - v) In providing the Services, Deloitte may discuss ideas with the Client orally or show the Client drafts of Deliverables and/or work products. To the extent that the content of such drafts or oral advice is finalized and confirmed to the Client in writing, such writing shall supersede any previous drafts or oral advice. Deloitte shall not be responsible if the Client or others choose to rely on, act or refrain from acting on the basis of such drafts or oral advice.
 - vi) Deloitte shall not be required or deemed to have knowledge of any information known to other professionals of Deloitte or other Deloitte Entities not involved in performing the Services under the relevant Contract.

- vii) Deloitte has no responsibility to monitor events occurring after the date of the Services nor to update any Deliverable unless the parties have agreed otherwise in writing explicitly.
- viii) If any legislation, regulatory framework or code of conduct applies to the professional(s) who are performing work under the Contract, the applicable rules shall constitute a part of the engagement. The Client acknowledges and shall fully respect Deloitte's obligations arising therefrom.

3. Compensation and payment of invoices

- a) Deloitte shall be entitled to compensation as agreed upon in the Engagement Letter and, unless explicitly agreed otherwise in writing, this compensation shall not depend on the outcome of the Services.
- b) Overhead charges, hours of travel, travelling and hotel expenses, and other Contract related costs incurred by Deloitte may be charged separately to the Client, unless agreed otherwise in writing explicitly.
- c) If, after the conclusion of the Contract but before the activities have been completed in full, wages and/or prices become subject to changes, Deloitte shall be entitled to adjust the agreed fee accordingly, unless agreed otherwise in writing explicitly. In such event, Clients who are consumers may choose to terminate the Contract as of such date.
- d) Deloitte's invoices are due and payable by the Client upon presentation. For invoices upon which payment is not received within thirty (30) days of the invoice date, Deloitte reserves the right to charge statutory interest compounded to the extent allowable by law. Without limiting its other rights or remedies, Deloitte shall have the right to suspend or terminate the Services entirely or in part if payment is not received within thirty (30) days of the invoice date. The Client shall be responsible for all taxes, such as federal, provincial or other goods and services or sales taxes, withholding tax, and any similar tax, imposed on or in connection with the Services. Expenses will be stated separately on the invoices.
- e) Any estimate of the fees involved in the Services will be based upon Deloitte's assessment of the work involved, taking account of any assumptions set out in the Engagement Letter. Unless Deloitte has agreed otherwise in the Engagement Letter, Deloitte's fees may be adjusted, for example, if the Services prove more complex or time consuming than expected.
- f) In the case of a jointly conferred engagement, the Clients shall be jointly and severally liable for payment of the invoice amount.
- g) Deloitte shall be entitled to require that the Client provides (supplementary) security in a form to be determined by Deloitte. If the Client fails to provide the required security, Deloitte shall be entitled, without prejudice to its other rights, to suspend further performance of the Contract with immediate effect, and everything the Client owes to Deloitte for whatever reason shall be forthwith due and payable.

4. Term and termination

- a) Unless terminated sooner in accordance with its terms, the Contract shall terminate once the Services have been performed.
- b) Unless agreed otherwise in the Engagement Letter including, without limitation, the stipulation of a certain period or a project, the Contract may be terminated by either Deloitte or the Client at any time, with or without cause, by giving written notice to the other party, provided that, in the event of a termination for cause, the breaching party shall have the right to cure the breach within the notice period if and to the extent such cure is reasonably feasible.

- c) Deloitte may terminate the Contract with immediate effect upon written notice to the Client if Deloitte determines that (a) a governmental, regulatory, or professional entity (including, without limitation, the Chartered Professional Accountants of Canada, provincial institutes of chartered accountants, the Public Company Accounting Oversight Board, the United States Securities and Exchange Commission or a provincial securities commission), or an entity having the force of law, has introduced a new, or modified an existing, law, rule, regulation, interpretation, or decision, the result of which would render Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules, or (b) circumstances change (including, without limitation, changes in ownership of the Client or any of its Affiliates) such that Deloitte's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules, or (b) circumstances change (including, without limitation, changes in ownership of the Client or any of its affiliates) such that Deloitte's performance of any part of the Services would be illegal or otherwise unlawful or in conflict with independence or professional rules.
- d) The obligations of Deloitte and the Client, including any payment obligations, which have been incurred prior to the effective date of termination shall continue in full force and effect notwithstanding the expiration of termination of the Contract. Upon termination of the Contract, the Client will compensate Deloitte under the terms of the Engagement Letter for the Services performed and expenses incurred through the effective date of termination, without prejudice to Client's rights (if any) to claim compensation for breach of contract by Deloitte. Upon termination, any amounts invoiced in connection to Services performed prior to the termination shall be due and payable immediately.

5. Property and intellectual property rights

- a) Except as provided below or when a separate license agreement shall apply, upon full and final payment to Deloitte hereunder, the Deliverables will become the property of the Client in their tangible form and the Client may use them subject to the other provisions of the Contract for the purpose for which the Deliverables or work product were supplied.
- b) To the extent that any Deloitte Technology is contained in any of the Deliverables (other than any Deloitte Technology that is subject to a separate license agreement between Deloitte and the Client), Deloitte hereby grants the Client, upon full and final payment to Deloitte hereunder, a perpetual, royalty-free, fully paid-up, worldwide, nonexclusive license to use such Deloitte Technology in connection with the Deliverables subject to the other provisions of the Contract for the purpose for which the Deliverables or work product were supplied.
- c) To the extent that Deloitte utilizes any of its property (including, without limitation, the Deloitte Technology or any hardware or software of Deloitte) in connection with the performance of Services hereunder, such property shall remain the property of Deloitte and, except for the license explicitly granted in the preceding paragraph, the Client shall acquire no right or interest in such property. Notwithstanding anything herein to the contrary, the parties acknowledge and agree that (i) Deloitte shall own all right, title, and interest, including, without limitation, all rights under all copyright, patent and other intellectual property laws, in and to the Deloitte Technology and (ii) Deloitte may employ, modify, disclose, and otherwise exploit the Deloitte Technology (including, without limitation, providing services or creating programming or materials for other clients).

- d) Deloitte does not agree to any terms that may be construed as precluding or limiting in any way its right to (i) provide consulting or other services of any kind or nature whatsoever to any other person or entity as Deloitte in its sole discretion deems appropriate or (ii) develop for itself, or for others, materials that are competitive with or similar to those produced as a result of the Services, irrespective of their similarity to the Deliverables, subject to the confidentiality obligations set forth in Clause 9 of these Business Terms.

6. Limitation of liability

- a) The Client agrees that neither Deloitte nor any Subcontractor or Deloitte Entity involved in the performance of Services under the Contract shall be liable to the Client for any Losses for an aggregate amount in excess of the fees paid by the Client to Deloitte under the relevant Contract except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte or its Subcontractors and their respective personnel.
- b) In no event shall Deloitte, any Subcontractor or Deloitte Entity be liable for any limited use or loss of data, contracts, goodwill, revenues or profits (whether or not deemed to constitute direct Losses) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to the Contract or the Services.
- c) In circumstances where all or any portion of the provisions of this paragraph 6 are finally judicially determined to be unenforceable, the aggregate liability of Deloitte and any other Deloitte Entity or Subcontractor for any Loss shall not exceed an amount which is proportional to their relative responsibility for the Losses to which the Claim relates taking into account the contributory negligence (if any) of the claimant and the responsibility and/or liability of any third party.

- d) Deloitte, Subcontractors and Deloitte Entities will not be liable for Losses arising as a result of the provision of false, misleading or incomplete information or documentation, noncompliance with applicable legislation or regulations in the area of protection of privacy and personal data within the Client's sphere of responsibility or the withholding or concealment or misrepresentation of information or documentation by any person other than Deloitte, a Deloitte Entity or a Subcontractor.

7. Force Majeure

Neither party shall be liable for any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control.

8. Limitation on actions

Any complaints about nonperformance in the provision of the Services shall be brought forward by the Client in a timely fashion. No action, regardless of form, relating to the Contract or the Services, may be brought by the Client more than two years after the cause of action has accrued under applicable law.

9. Confidentiality

- a) To the extent that, in connection with the Contract, either Deloitte or the Client (the "receiving party") comes into possession of Confidential Information, it shall not disclose such Confidential Information to any third party without the disclosing party's consent except to the Client's or Deloitte's legal advisors solely for the purpose of obtaining legal advice regarding its legal position, or as may be required by law, regulation, judicial or administrative process (including, without limitation, regulatory and investigatory proceedings), or to the extent that such Confidential Information
 - i) Shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by the receiving party in breach hereof,

- ii) Becomes available to the receiving party on a non-confidential basis from a source other than the disclosing party which the receiving party believes is not prohibited from disclosing such information to it by obligation to the disclosing party,
 - iii) Is known by the receiving party prior to its receipt from the disclosing party without any obligation of confidentiality with respect thereto, or
 - iv) Is developed by the receiving party independently of any disclosures made by the disclosing party to the receiving party of such information. In satisfying its obligations under this Paragraph 9(a), each party shall maintain the other's Confidential Information in confidence using at least the same degree of care as it employs in maintaining in confidence its own Confidential Information, but in no event less than a reasonable degree of care.
- b) The Client consents to Deloitte disclosing Confidential Information (i) to any Deloitte Entity and to any Subcontractors and (ii) to its auditors, external legal counsel and insurers in connection with (potential) litigation or (iii) in accordance with applicable professional standards.
 - c) In the performance of the Services, any Deloitte Entity or any Subcontractor may communicate or discuss the affairs of the Client with the other advisors of the Client and may do so free from any obligation of confidentiality.
 - d) The Client acknowledges that Deloitte, in connection with performing the Services, may develop or acquire general knowledge, experience, know-how, skills and ideas that are retained in the memory of its personnel. Notwithstanding anything to the contrary herein, the Client acknowledges and agrees that Deloitte may use such general knowledge, experience, know-how, skills and ideas. The Client agrees that Deloitte may use Information received from the Client or – At the Client's request – From a third party, as part of research and advice, including, without limitation, benchmarking services and that Deloitte may disclose such Information to other Deloitte Entities for this same use, always provided that the Information is rendered anonymous and duly de-identified.
 - e) Nothing contained in the Contract will prevent or restrict any Deloitte Entity from providing services to other clients (including services which are the same or similar to the Services) even if those other clients' interests are in competition with the Client provided that Deloitte is able to protect its obligation to maintain confidentiality, which includes separation of teams and files as appropriate in the circumstances. To the extent that Deloitte possesses information obtained under an obligation of confidentiality to another client or other third party, Deloitte is not obliged to disclose such information to the Client, or use it for the benefit of the Client, however relevant it may be to the Services. When any party becomes aware of the threat of a conflict of interest, it shall inform the other party forthwith in writing and both parties shall consult with each other for a reasonable solution.
 - f) The Client agrees to reimburse any costs that any Deloitte Entity or any Subcontractor may incur in complying with any legal, professional or regulatory disclosure requirement relating to any of the Services imposed in any proceedings or regulatory process not involving any substantive claim or proceeding against any such Deloitte Entity or Subcontractor, provided the Client is notified promptly and, where reasonably or legally possible, prior to disclosure.
 - g) Client shall not disclose to any third party the advice, opinions, reports or other work product of Deloitte provided hereunder without the express written consent of Deloitte, except where (i) applicable laws, regulations, rules and professional obligations prohibit limitations on disclosure, (ii) in the event that the Client or its affiliates have securities registered with the United States Securities and Exchange Commission and any Deloitte Entity is the auditor of the Client or any of its affiliates, in which case there are no

restrictions or limitations on the disclosure of Deloitte's advice, opinions, reports and other work product provided hereunder, or (iii) to the extent the United States Internal Revenue Code and applicable Internal Revenue Service guidance relating to confidential tax shelters (or comparable law or guidance from other taxing authorities outside the United States of America) apply, in which case there are no restrictions or limitations on the disclosure of Deloitte's advice, opinions, reports and other services.

- h) Client shall use the advice, opinions, reports or other work product of Deloitte solely for the purposes specified in the engagement letter and, in particular, shall not, without the prior written consent of Deloitte, use any advice, opinion, report or other work product of Deloitte in connection with business decisions of any third party or for advertisement purposes.
- i) Unless agreed otherwise in writing explicitly, all Services are only intended for the benefit of the Client. The mere receipt of any advice, opinions, reports or other Services by any other persons is not intended to create any duty of care, professional relationship or any present or future liability between those persons and Deloitte. As a consequence, if copies of any advice, opinions, reports or other Services (or any information derived therefrom) are provided to others under the above exclusions, it is on the basis that Deloitte owes no duty of care or liability to them, or any other persons who subsequently receive the same.

10. Distribution of Deliverables or Client Communications

- a) This Clause of the Business Terms shall apply to all Services proposed or provided by Deloitte under a Contract, whenever the Deliverables agreed upon shall consist of a written or oral statement by Deloitte which is intended to be brought to the attention of Other Recipients.
- b) Deliverables and Client Communications in whatever form produced by Deloitte Entities under the Contract may without the prior written consent of Deloitte not be distributed to any Other Recipient. The

consent of Deloitte to distributing reports and other documents produced by it, to any specific third party, including any Other Recipient will always be subject to receipt of a letter in a form acceptable to Deloitte signed by the Other Recipient indicating the conditions under which the report and documents are released to the recipient.

- c) The Client may, however, disclose in whole any Deliverables or Client Communications to Affiliates or Professional Advisors provided that when doing so the Client shall inform such Affiliate or Professional Advisor explicitly that:
 - i) It may use the Deliverable or Client Communications solely to assist Client in connection with Client's evaluation of any transaction the Engagement Letter refers to, provided that Client shall ensure that such Affiliates and/or Professional Advisor do not further circulate, quote, disclose, or distribute any of the Deliverables or Client Communications, or refer to Deloitte Entities in connection with any transaction, Deliverables or the Client Communications
 - ii) Disclosure by them except internally within the Affiliate and/or Professional Advisor is not permitted without the prior written consent of Deloitte, and
 - iii) Deloitte shall accept no duty of care, responsibility or liability to them in connection with the Services.
- d) Deloitte shall establish at its own discretion the suitability of Deliverables or Client Communications or other documents for release to Client or Other Recipients. In the event Deloitte is of the opinion that certain Deliverables or Client Communications are not suitable for release, Deloitte will endeavor – At the Client's written request – To produce edited Deliverables or Client Communications suitable for release at the earliest practical date.

- e) The Client is entitled to request that certain parts of the Deliverables or Client Communications shall be withheld from parties to whom the report or documents are released pursuant to the Contract, conditional to the Client informing such parties of the fact that the released Deliverables or Client Communications have been edited or are incomplete.
- b) Any communication by Deloitte in relation to a training or instruction program must be regarded as academic and for educational purposes only and may not be interpreted or relied upon as professional advice in relation to the trainee's behaviour under specific circumstances.
- c) Deloitte shall be entitled to combine, postpone or relocate any study program, course or training session with one or more other study programs, courses or training sessions for reasons of efficiency, subject to the confidentiality obligations set forth in Clause 9 of these Business Terms.

11. Data protection

- a) As part of the Services or Deliverables, or in complying with legal obligations of Deloitte or Deloitte Entities, Deloitte may process personal data of the Client and/or of persons employed or engaged by the Client or otherwise associated with the Client.
- b) Deloitte may process personal data to optimize its service – Or that of other Deloitte Entities – To the Client and in order to be able to contact the Client and/or persons employed or engaged by or otherwise associated with the Client, with information or services of Deloitte, of Deloitte Entities and/or third parties.
- c) Deloitte will process personal data as part of the activities described in (a) and b) above in compliance with applicable data protection laws and regulations.
- d) The Client has an independent obligation to comply with national and foreign laws and regulations in the area of data protection. Deloitte shall not be liable to the Client for Losses attributable to non-compliance with this obligation on the Client's part, or on the part of third parties engaged by the Client, and the Client will indemnify Deloitte for any Losses caused by third party Claims in relation to such non-compliance.

12. Training services

- a) Any engagement in relation to training or instructing Client's personnel shall be conducted as a reasonable efforts engagement and shall be subject to the Client providing timely and correct information about the trainees' qualifications, education and experience.

13. Assignment

No party may assign or otherwise transfer a Contract without the prior express written consent of the other, except that Deloitte may assign any of its rights or obligations hereunder to any Deloitte Entity and to any successor to its business. Neither party will directly or indirectly assign or transfer to a third party any Claim against the other party arising out of the Contract.

14. Indemnification

The Client shall indemnify and hold harmless Deloitte, its Subcontractors and their respective personnel for all Losses incurred in connection with any third party Claim, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte, its subcontractors and their respective personnel.

15. Applicable law and venue

- a) The Contract, including all matters relating to it, shall be governed by, and construed in accordance with, the laws of the Province of Ontario (without giving effect to the choice of law principles thereof).
- b) The parties agree to attempt in good faith to resolve any dispute or claim arising out of or in connection with the Contract promptly through negotiations between senior management.
- c) Any Claim arising out of or relating to the Contract or the Services shall be brought before and maintained exclusively in the courts of the City of Toronto in the Province of Ontario. The parties hereby explicitly and irrevocably (i) submit to the

exclusive jurisdiction of such court for the purposes of any such action or proceeding and (ii) waive, to the fullest extent permitted by law, any defense of inconvenient forum to the venue and maintenance of such action in any such courts.

16. Non-solicitation

During the term of the Contract and for a period of twelve (12) months thereafter, each of Deloitte and Client agrees that it shall not, without the other's consent, directly or indirectly employ, solicit, engage or retain the services of each other's personnel who (in their capacity as such) had direct and substantive contact in the course of the performance of Services with such personnel of the other. In the event that either Deloitte or Client breaches this provision, the breaching party shall be liable to the aggrieved party for an amount equal to a hundred percent (100%) of the annual base compensation of the relevant personnel in his/her new position. Although such payment shall be the aggrieved party's exclusive means of monetary recovery from the breaching party for breach of this provision, the aggrieved party shall be entitled to seek injunctive or other equitable relief to terminate ongoing or repetitive violations. This provision shall not restrict the right of either Deloitte or Client to solicit or recruit generally in the media.

17. Use of names, trademarks, etc.

Deloitte and the Client agree that neither shall use the other's name, trademarks, service marks, logos, trade names and/or branding without prior written consent, except that any Deloitte Entity may use the name of the Client and the performance of the Services in marketing and publicity materials, as an indication of its experience, and for internal purposes.

18. Use of electronic communications

- a) Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, e-mail (including e-mail exchanged via Internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning the Contract, as well as other means of communication used or accepted by the other.

- b) It is recognized that the Internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (whether in contract, statute, tort (such as negligence) or otherwise) for any loss, damage or omission in any way arising from the use of the Internet or from access by any Deloitte Entity to networks, applications, electronic data or other systems of the Client.

19. Miscellaneous

- a) Survival. Any provisions of the Contract which either explicitly or by their nature extend beyond the expiration or termination of the Contract shall survive such expiration or termination, including, without limitation, clauses/paragraphs 1 (b), 1 (d) (Applicability and Entire Agreement), 3 (Compensation and Payment of Invoices), 5 (Property and Intellectual Property Rights), 6 (Limitation of Liability), 8 (Limitation on Actions), 9 (Confidentiality), 10 (Distribution of Deliverables or Client Communications), 13 (Assignment), 14 (Indemnification), 15 (Applicable Law and Venue), 16 (Non-Solicitation), 17 (Use of Names, Trademarks, etc.), 19 (Miscellaneous) and – If applicable – 22 (Ownership and Intellectual Property Rights), 23 (Limitation of Liability), 29 (Intellectual Property Rights) and 30 (Limitation of Liability).
- b) Conversion. If any provision or part of the Contract is found by a court of competent jurisdiction or other competent authority to be unenforceable, such provision or part shall not affect the remainder of the Contract, but such unenforceable provision or part shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. The provisions of paragraphs 1 (Applicability and Entire

- c) Agreement), 6 (Limitation of Liability), 7 (Force Majeure), 8 (Limitation on Actions), 14 (Indemnification) and 15 (Applicable Law and Venue) hereof shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy.
- d) Interpretation. The headings in the Contract are for convenience only and shall not affect the interpretation of the Contract.
- e) Deloitte reserves the right to change these Business Terms at any time. Updated versions of the Business Terms may appear on the CTRL website and are effective immediately on posting. You are responsible for regularly reviewing the CTRL Business Terms. Continued use of CTRL after any such changes constitutes Client's consent to such changes.

Chapter B – Additional terms and conditions for ICT-Services

This chapter B of the Business Terms shall apply to all Services proposed by Deloitte or provided by Deloitte under a Contract which relate to (a) the advice, development, implementation, delivery, maintenance, support, testing or evaluation of ICT-components, including, without limitation, hardware, software, platforms and means of communications and (b) automated processing of data, including, without limitation, extraction, transport, transmission and analytics of data – Whether or not collated or enriched with third party data – As well as the provision of remote access to Deliverables in any form or format. If Chapter C applies to the same Services, the provisions of Chapter C will take precedence to the extent they are in conflict with this Chapter B.

Definitions

“Documentation” means the operating manual and user instructions of any software supplied to the Client by Deloitte, either recorded in the software, separate books or other media.

“Errors” means a substantial failure to meet the functional or technical specifications stated in writing by Deloitte and, in the case of custom-made software and websites, the functional or technical specifications explicitly agreed between the parties in writing. An Error shall only exist if the Client can prove it and if it can be reproduced.

B-I

20. Responsibilities of the parties

20.a Responsibility of the Client

- a) The Client is responsible for selecting, using and applying in its organization the equipment, software, websites, databases and other products and materials and the services to be provided by Deloitte, and shall also be responsible for monitoring and performance of security procedures and proper system management.
- b) The Client shall furnish Deloitte in a timely manner with all data or information which is useful and necessary to execute the Contract properly.

- c) The data carrier used by the Client to furnish software, websites, materials, databases or data to Deloitte on a data carrier, shall meet any specifications prescribed by Deloitte or – Lacking such – Industry standards.
- d) The Client is responsible for its own systems and any telecommunications facilities, including the Internet, used for the Services.
- e) In the event Deloitte assigns access or identification codes to the Client, Deloitte may change the assigned access or identification codes, the Client shall treat all such codes as confidential and with due care and shall only disclose them to its authorized employees.
- f) The Client shall be obliged to notify Deloitte of Errors immediately.
- g) In the event Deloitte has been engaged by the Client to develop, provide, install, implement or configure software:
 - g.1 The Client shall acquire and install the software in accordance with the specifications recorded in writing. In the absence of express agreements in this regard, the Client itself shall install, set up, design parameters for and tune the software and, if necessary, adjust the equipment, user environment and working methods used in this connection. Unless explicitly otherwise agreed, Deloitte shall not be required to convert data.
 - g.2 If an acceptance test has been agreed, the test period shall be 14 days after the Services shall have been completed, during which the Client shall not be allowed to use the software for productive or operational purposes. Deloitte may always require, hence, even if this has not been explicitly agreed, that the Client conduct a proper test of sufficient scope and depth using sufficiently qualified employees as to interim or other results of the development work and that the test results be reported to Deloitte in writing and in a well-organized and comprehensible manner.
 - g.3 Services in connection with development, provision, installation, implementation or configuration of software shall be deemed accepted by the Parties:
 - a) If the Client makes any use of the software for productive or operational purposes before acceptance
 - b) If an acceptance test has not been agreed between the Parties: at the time of delivery or, if installation by Deloitte has been agreed in writing, when the installation shall have been completed, or
 - c) If an acceptance test has been agreed between the Parties: on the first day after the test period, or
 - d) If Deloitte receives a test report before the end of the test period: at the time that the Errors mentioned in that test report have been fixed, notwithstanding the existence of imperfections which do not preclude acceptance.
 - g.4 If, when the agreed acceptance test is conducted, it turns out that the implementation contains Errors which impede the progress of the acceptance test, the Client shall provide written, detailed notice to Deloitte, pursuant to which the test period shall be suspended until the software has been adjusted in such a manner that this impediment is eliminated.
 - g.5 If, when the agreed acceptance test is conducted, it turns out that the implementation contains Errors, the Client shall inform Deloitte about the Errors through a written and detailed test report no later than on the last day of the test period. Deloitte shall endeavour reasonable business efforts to fix the aforementioned Errors within a reasonable time period, with Deloitte being entitled to install temporary solutions, program

bypasses or problem-avoiding restrictions in the software.

- g.6 Acceptance of implementations may not be withheld on other grounds besides those relating to the explicitly agreed specifications between the Parties nor because of the existence of minor Errors, that is, Errors which do not reasonably preclude putting the implemented software to operational or productive use, notwithstanding Deloitte's obligation to fix these minor Errors pursuant to the Contract, if applicable. In addition, acceptance may not be withheld with regard to aspects of the implemented software which can only be evaluated subjectively, such as the design of user interfaces.
- g.7 If software is developed, delivered, installed, implemented and/or configured and tested in stages and/or parts, the non-acceptance of a particular stage and/or part shall not affect any acceptance of an earlier stage and/or another part.
- g.8 Acceptance of the software shall lead to the full discharge of Deloitte for performing its obligations.
- h) The Client shall bear the risk of selecting any equipment purchased. Deloitte shall not warrant that any equipment is appropriate for the use intended by the Client.
- i) Client agrees to indemnify, defend and hold Deloitte Entities, their officers, directors, employees, agents, licensors, suppliers and any third party information providers harmless from and against all claims, losses, expenses, damages and costs, including reasonable solicitors and attorneys' fees, resulting from any violation of these Business Terms by Client.
- 20.b Responsibility of Deloitte
- a) Deloitte warrants that it shall perform the Services in good faith and with due professional care. Deloitte disclaims all other warranties, either express or implied, except and then only to the extent that Deloitte has explicitly agreed in the Contract to provide the Client a result conditional to the result having been described accurately. Agreements concerning a service level must always be explicitly agreed in writing.
- b) Deloitte shall be obliged to follow timely and sensible instructions of the Client if this has been agreed in writing. Deloitte shall not be required to follow instructions which change or supplement the substance or scope of the Services.
- c) Deloitte does not warrant that the Services shall be provided without Errors or without interruptions. If defects in the Deliverables are a direct consequence of products, software, data carriers, procedures or operating actions for which Deloitte has been made responsible under the Contract explicitly, Deloitte shall repeat the Services in order to fix these defects to the best of its ability, provided the Client notifies Deloitte of these defects in writing and in detail as soon as possible, but no later than within one week after receiving the Deliverables. If Deloitte is not responsible for the defects, Deloitte shall charge the costs of any repetition to the Client according to its usual rates. The Client shall not have any other rights pursuant to defects in the Deliverables besides those described in this paragraph. Deloitte shall endeavor to make reasonable business efforts to fix Errors in any development, delivery, installation, implementation or configuration under Deloitte's contractual responsibility within a reasonable time period pursuant to a written and detailed report having been provided to Deloitte within six weeks after delivery or, if an acceptance test has been agreed between the Parties, within six weeks after acceptance. Deloitte does not warrant that any software shall operate without interruption, Errors or other defects or that all Errors and other defects shall be corrected. Repairs shall not be performed free of charge, unless agreed otherwise in writing. Deloitte is entitled to charge repair costs according to the rates agreed or – In the absence of such agreement – Its usual rates:

- i) If the Client makes changes or has changes made to the software without Deloitte's written permission, which permission shall not be withheld on unreasonable grounds
- ii) If there have been operating errors or improper use on the Client's part or other causes outside the reasonable sphere of influence of Deloitte, or
- iii) if the errors could have been ascertained during and/or before the agreed acceptance test.

Deloitte shall not be responsible for fixing mutilated or lost data. Errors shall be fixed at a location to be determined by Deloitte. Deloitte shall be entitled to install temporary solutions, program bypasses or problem-avoiding restrictions in the software. Deloitte shall not have any obligations concerning fixing Errors reported after the expiry of the reasonable period referred to above, unless the Parties have concluded a maintenance agreement which includes such a duty to fix.

- d) Unless deviating arrangements have been made in writing in the Engagement Letter, any agreement to provide the Client with a result, milestones and budgets or fixed fees shall be conditional to the unhindered and uninterrupted performance of Services by Deloitte and the absence of facts or circumstances outside the reasonable sphere of control of Deloitte which hinder or interrupt the Services. Deloitte will be entitled to adjustment of schedules and fees to the extent that these are caused by facts or circumstances outside the reasonable sphere of control of Deloitte which hinder or interrupt the Services.
- e) In the event of a consecutively phased or staged project, Deloitte shall not start Services which are part of a stage until the Client has approved the results of the preceding stage in writing.
- f) Deloitte shall deliver software to be developed or delivered to the Client on the agreed type and format of data carriers and install it as much as possible in accordance with the specifications recorded in writing, with installation only

occurring if installation by Deloitte has been agreed in writing.

- g) In the event the Client has engaged Deloitte to provide maintenance for software or if the user's fee for the software includes maintenance:
 - g.1 The Client shall provide detailed notice to Deloitte of the Errors observed in the software in accordance with procedures agreed upon or Deloitte's usual procedures.
 - g.2 After receiving notice, Deloitte shall, to the best of its ability, endeavor to make reasonable business efforts to fix Errors and/or to make improvements in later, new versions of the software. Depending on the urgency, the results shall be provided to the Client in the manner and within the time period to be determined by Deloitte. Deloitte shall be entitled to install temporary solutions, program bypasses or problem-avoiding restrictions in the software.
 - g.3 Deloitte shall provide improved versions of the software to the Client when they become available. Deloitte shall no longer be required to fix any Errors in the old version or to provide support regarding an old version three months after an improved version becomes available. In providing a version with new options and functions, Deloitte may require the Client to enter into a new agreement with Deloitte and to pay a new fee for this version being made available.
 - g.4 In the absence of express agreements in this regard, the Client itself shall install, set up, design parameters for and tune the corrected software or the new version provided and, if necessary, adjust the equipment, user environment and working methods used in this connection. Unless explicitly otherwise agreed, Deloitte shall not be required to convert data.
 - g.5 Maintenance shall not include fixing mutilated or lost data.

- h) Deloitte shall supply to the Client the number of copies of the Documentation as specified in the Contract.
- i) If the Client does not enter into a maintenance agreement with Deloitte at the same time that the agreement to develop or provide the software is concluded, Deloitte cannot be required to enter into a maintenance agreement at a later time.
- j) In the absence of an explicitly agreed invoicing schedule, all amounts pertaining to maintaining software shall be owed before the maintenance period commences.

21. Termination

When the Contract is terminated in the event of a material attachment on assets of the Client, a (filing of a request for a) moratorium or (filing of) bankruptcy, Deloitte shall never be obliged to refund payments received from the Client on account of this termination or to pay damages. In the event of the Client's liquidation, the right to use software provided to the Client shall be terminated.

22. Ownership and Intellectual property rights

- a) All Deliverables shall remain Deloitte's property until all amounts owed by the Client for the objects delivered or to be delivered or work performed or to be performed under the Contract, as well as all other amounts which the Client owes due to a breach of its payment obligation, have been paid fully to Deloitte.
- b) The risk of loss, theft or damage to objects, products, software or data which are the subject of the Contract shall pass to the Client at the time they have been placed at the actual disposal of the Client or any third party indicated by the Client.
- c) The Client shall not remove or modify any designation concerning the confidential nature or concerning copyrights, trademarks, business names or other intellectual or industrial property rights from the Deliverables (including without limitation: software, websites, databases, data carriers equipment or materials).
- d) The Client shall not be allowed to remove or evade any technical measures taken by Deloitte to protect the software or with a

view to agreed restrictions in the duration of the right to use the software. If security measures result in the Client being unable to make a back-up copy of software, Deloitte shall provide the Client with a back-up copy upon request.

- e) Unless Deloitte provides a back-up copy of software provided by Deloitte to the Client, the Client may make one back-up copy of the software, which may only be used to protect against involuntary loss of possession or damage. The back-up copy may only be installed after involuntary loss of possession or damage. A back-up copy must have the same labels and copyright designations as are present on the original version.
- f) Subject to the other provisions of these Business Terms, the Client shall be entitled to correct Errors in software provided to it by Deloitte if that is necessary for the intended use of the software.
- g) In the event Deloitte has been engaged by the Client to develop or deliver (custom made) software, Deloitte shall grant the Client the non-exclusive right to use the software. The Client shall always strictly comply with the use restrictions agreed between the Parties.
 - g.1 Subject to the other provisions in these Business Terms, the Client's right of use shall only include the right to load and run the software.
 - g.2 The Client may only use the software in its own company or organization on the one processing unit and for a specific number or type of users or terminals for which the right of use has been furnished. Insofar as not otherwise agreed, the Client's processing unit on which the software is used for the first time and the number of terminals connected to that processing unit at the time of initial use shall be considered the processing unit and number of terminals for which the right of use has been furnished. In the event there is a malfunction in the aforementioned processing unit, the software can be used on another processing unit for

the duration of the malfunction. The right of use may pertain to multiple processing units insofar as this is explicitly apparent from the Contract.

- g.3 The right of use shall not be transferable. The Client shall not be allowed to sell, lease, sub-license or alienate the software and data carriers on which it has been recorded, grant restricted rights to this software or these data carriers or provide them to a third party in any manner or for any purpose whatsoever, give a third party remote or non-remote access to the software or place the software with a third party for hosting, not even if the third party in question will only use the software for the Client's benefit. The Client shall not modify the software except in connection with fixing errors.
- g.4 The Client shall not use the software to process data for third parties ("time-sharing"). The software's source code and the technical documentation generated in developing the software shall not be made available to the Client, not even if the Client is prepared to pay financial compensation for making them available. The Client acknowledges that the source code is confidential in nature and that it includes Deloitte's trade secrets.
- g.5 The Client shall immediately return all copies of the software in its possession to Deloitte after the right to use the software ends. If the Parties have agreed that the Client shall destroy the copies concerned when the right of use ends, the Client shall provide written notice of such destruction to Deloitte immediately.
- h) Unless agreed otherwise explicitly, the Client is aware and agrees that Deloitte may provide software in connection with the performance of Services that is in whole or in part subject to third party or open source software licenses. The Client and Deloitte shall each comply with their respective obligations under such licenses. Nothing in a Contract will prevent

Deloitte from any behavior it deems necessary to comply with applicable third party or open source software licenses. In the event new releases of third party software are required for the continued use of software provided by Deloitte in the performance of the Services, the Client will timely procure licenses for such new releases of third party software.

23. Limitation of liability

Without prejudice to paragraphs a, c, d and e of Clause 6 of these Business Terms, the Client agrees that Deloitte shall not be liable to the Client for any Losses for an aggregate amount in excess of one times the fees paid by the Client to Deloitte under the relevant Contract with a maximum of six months' fees under the relevant Contract for any Contract exceeding a six month period.

B-II

24. Computer services, including automated processing of data using software and equipment managed by Deloitte

- a) Deloitte shall only provide computer services at the Client's instruction. If Deloitte provides computer services pursuant to an authorized order from a government body, regulator and/or competent court regarding information of the Client or its employees, all related expenses shall be charged to the Client. Deloitte shall provide the computer services with due care in accordance with the procedures and agreements recorded in writing with the Client.
- b) Unless otherwise agreed in writing all data to be processed by Deloitte shall be prepared, extracted and delivered by the Client in accordance with the conditions to be stated by Deloitte at the location where Deloitte performs the computer services. The Client warrants that it possesses the necessary level of expertise in this regard. Transport and transmission, either in tangible form, by means of a remote connection or in whatever other manner, to and from the processing location shall occur at the Client's expense and risk, even if they have been carried out, arranged or facilitated by Deloitte, e.g., by making available a system for electronic data transmission. In the event of electronic data transmission the Client is responsible for any adjustments to its systems to facilitate such transmission (e.g., firewall requirements and data limits).
- c) The Client warrants that all materials, data, software, procedures and instructions provided by it to Deloitte to perform the computer services shall always be correct and complete and free of viruses, Trojans and similar malware and that all data carriers furnished to Deloitte shall meet Deloitte's specifications. In the event that Client changes relevant schedules, records and fields in its systems, Client will inform Deloitte as soon as possible. In such event Deloitte may charge for additional costs brought on by such changes.
- d) The Supplier may modify the substance or scope of the computer services. If such modifications result in a change in the procedures applicable at the Client's, Deloitte shall inform the Client as soon as possible and the Client shall be responsible for the costs of this change. The Client may terminate the Contract in that case by providing written notice no later than the date on which the modification becomes effective, unless this modification relates to changes in relevant legislation or other rules provided by competent authorities or Deloitte assumes the costs of this modification.
- e) Deloitte shall, to the best of its ability, endeavor to ensure that the software used by it to perform the computer services is adapted in a timely manner to amendments in the Dutch laws and regulations observed by it in connection with its services. Upon request, Deloitte shall advise the Client at its usual rates with regard to the effects of these adaptations for the Client.
- f) Deloitte shall indemnify the Client against any third-party cause of action based on the claim that software, websites, databases, equipment or other materials developed by Deloitte itself infringe an intellectual or industrial property right applicable in Canada, on the condition that the Client immediately informs Deloitte in writing about the existence and substance of the cause of action and lets Deloitte handle the matter completely, including with respect to agreeing to any settlements. To that end, the Client shall provide the necessary powers of attorney, information and cooperation to Deloitte to set up a defense – If necessary, in the Client's name – Against these causes of action. This indemnification obligation shall be extinguished if the alleged infringement relates (i) to materials provided by the Client to Deloitte for use, adaptation, processing or incorporation, or (ii) to changes the Client has made or caused third parties to make to the software, website, databases, equipment or other materials. If it has been established in court as an incontrovertible fact that the software, websites, databases, equipment

or other materials developed by Deloitte itself infringe any intellectual or industrial property right held by a third party or if, in Deloitte's judgment, it is likely that such infringement will occur, Deloitte shall, if possible, ensure that the Client can continue to have undisturbed use of the delivered objects, or functionally equivalent other software, websites, equipment or the other materials concerned, for example, by modifying the infringing parts or by acquiring a right of use for the Client. If, in its exclusive judgment, Deloitte cannot ensure or cannot ensure except in a manner that is unreasonably burdensome (financially or otherwise) for it that the Client can continue to have undisturbed use of the delivered objects, Deloitte shall take back the delivered objects under crediting of the acquisition costs minus a reasonable user's fee. Deloitte shall not make its choice in this regard until after the Client has been consulted. Any other or more extensive liability or indemnification obligation on Deloitte's part due to the infringement of a third party's intellectual or industrial property rights shall be completely excluded, including liability and indemnification obligations on the Deloitte's part for infringements caused by using the software, websites, databases, equipment and/or materials delivered in any form not modified by Deloitte, (ii) in connection with objects or software not delivered or furnished by Deloitte or (iii) in another manner besides that for which the equipment, software, websites, databases and/or other materials were developed or intended.

- g) The Client warrants that there are no third-party rights which are inconsistent with providing Deloitte with equipment, software, materials intended for websites (visual material, text, music, domain names, logos etc.), databases, or other materials, including draft material, intended for use, adaptation, installation or incorporation (for example, in a website). The Client shall indemnify Deloitte against any action based on the claim that such provision, use, adaptation, installation or incorporation infringes a third-party right.

B-III

25. Remote access

- a) In the event as part of the Services the Client obtains remote access to Deliverables, the Client is aware and agrees that it will gain access not only to Deloitte Technology but also to software that is in whole or in part subject to third party or open source software licenses. Nothing in a Contract will prevent Deloitte from any behavior it deems necessary to comply with applicable third party or open source software licenses.
- b) Unless agreed otherwise explicitly in writing, the Client with remote access to Deliverables shall not be permitted to upload or modify data, or create new files in the Deliverables.
- c) The Client is not permitted to:
- i) Decompile, reverse engineer, disassemble, rent, lease, loan, sell, sublicense, or create derivative works from Deliverables
 - ii) Use any network monitoring or discovery software to determine Deliverables site architecture, or extract information about usage, individual identities or users
 - iii) Use any robot, spider, other automatic software or device, or manual process to monitor or copy Deliverables, in whole or in part
 - iv) Copy, modify, reproduce, republish, distribute, display, or transmit for commercial, non-profit or public purposes all or any portion of Deliverables, except to the extent permitted in Deloitte's Business Terms or as may be implied from the functionality of Deliverables, or
 - v) Use or otherwise export or re-export Deliverables or any portion thereof in violation of the export control laws and regulations of Canada.

- d) Deloitte does not warrant uninterrupted access to the Deliverables. Deloitte may suspend access to the Deliverables temporarily in the case of Maintenance, repair or improvements. Deloitte will use reasonable efforts to timely inform the Client about planned interruptions of access.

Chapter C – Additional terms and conditions for tax services

If the Services under an Engagement Letter relate to tax services provided by Deloitte, the following terms shall also apply:

- a) **Review by tax authorities.** Deloitte will use professional judgment in resolving questions affecting the Client's affairs relating to the tax services to be provided by Deloitte. Unless the Client instructs otherwise, Deloitte will apply the position most favourable to the Client whenever reasonable. All returns are subject to examination by taxation authorities. Deloitte's tax assistance may be audited and challenged by Canadian and other tax authorities. In this regard, the Client understands that the result of any tax assistance is not binding on tax authorities or the courts and should never be considered a representation, warranty, or guarantee that the tax authorities or the courts will concur with Deloitte's advice or opinion. Any tax assistance provided by Deloitte will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time specific tax assistance is provided. If there are subsequent changes in or to the foregoing (for which Deloitte shall have no specific responsibility to advise the Client), the Client acknowledges that such changes may result in the tax assistance provided by Deloitte being rendered invalid or necessitate (upon client request) a reconsideration of that prior tax assistance.
- b) **Third parties and internal use.** Notwithstanding any other term of this Contract, the Client shall not disclose to any third party the advice, opinions, reports or other Services and Deliverables of Deloitte without the express written consent of Deloitte, except (a) where applicable laws, regulations, rules and professional obligations prohibit limitations on disclosure, (b) in the event that the Client is subject to regulation by the United States Securities and Exchange Commission and Deloitte or a member firm of Deloitte Touche Tohmatsu provides audit services to the Client or an affiliate of the Client in which case there are no restrictions or limitations on the disclosure of Deloitte's advice opinions, reports and other services, and (c) to the extent the United States Internal Revenue Code and applicable Internal Revenue Services guidance relating to confidential tax shelters apply, in which case there are no restrictions or limitations on the disclosure of Deloitte's advice opinions, reports and other services. In the case of the disclosure exceptions (a), (b) and (c) noted above, the Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax services or transactions described in the Engagement Letter.
- c) Except as specifically agreed to in an Engagement Letter, Deloitte shall not provide advice regarding the financial accounting treatment of any transaction arising from the Services and will not assume any responsibility for any financial reporting with respect to the Services.
- d) Although Deloitte may need to review sections of draft agreements prepared by the Client's legal advisors, Deloitte is not qualified to provide legal advice. Accordingly Deloitte shall have no responsibility to address any legal matters or questions of law.
- e) In providing the Services, Deloitte may discuss ideas with the Client orally or show the Client draft, Deliverables, advice and work product. To the extent that the content of such drafts or oral advice are expected to be finalized and confirmed to the Client in writing, such writing shall supersede any previous drafts or oral advice. Deloitte shall not be responsible if the Client or others choose to rely on, act or refrain from acting on the basis of such drafts or oral advice.

Chapter D – Additional terms and conditions for financial advisory services

If the Services under an Engagement Letter relate to financial advisory services provided by Deloitte, the following terms shall also apply:

- a) **U.S. Services.** Neither the Services nor any advice or reports in connection therewith are intended to be, nor shall be construed to be, “investment advice” within the meaning of the U.S. Investment Advisors Act of 1940. Unless otherwise specified in an Engagement Letter, in the performance of the Services, Deloitte will not perform any evaluation of internal controls and procedures for financial reporting upon which the Client’s management can base its assertion in connection with the U.S. Sarbanes-Oxley Act of 2002 or related rules or regulations (“Sarbanes-Oxley”). Deloitte will make no representations or warranties and will provide no assurances that the Client’s disclosure controls and procedures are compliant with the certification requirements of and internal controls and procedures for financial reporting are effective as required by Sarbanes-Oxley or any other standards or rules, including, without limitation, Sections 302 and 404 of Sarbanes-Oxley.
- b) **Information**
 - i) **Representation.** Upon request, the Client will provide Deloitte with a separate written representation confirming the accuracy and completeness of the information provided to Deloitte and the information included, or to be included, in any information documents with respect to the Client.
 - ii) **Prospective Financial Information.** Unless Deloitte and the Client agree otherwise in an Engagement Letter, Deloitte will not compile, examine or apply other procedures to prospective financial information of the Client or other parties in accordance with CICA standards and accordingly, will express no opinion or any other form of assurance or representations concerning its accuracy, completeness or presentation format. Any financial forecasts or projections belong to the Client or other parties and are the sole responsibility of such management.
- c) **Ownership.** Notwithstanding any other term of this Contract, when providing financial advisory services, Deloitte shall retain all right, title and interest in the Deliverables, including reports, opinions and other documents, provided by Deloitte to the Client and the Client shall be entitled to use such material in accordance with the terms of the applicable Engagement Letter.
- d) **Other**

Regulatory or Legal Action. The Client will notify Deloitte promptly of any request received by the Client from any third party, including a regulatory authority, for any material information or for a meeting or hearing; the issuance of any restraining order; or the initiation of a proceeding or litigation relating to the Services set out in an Engagement Letter.

Subject to any professional issues including audit independence, if requested and if the parties agree, Deloitte will testify (as a non expert witness) or provide reasonable support services to the Client before any governmental commission, regulatory authority or court. Any such testimony or support services will be confined to the Services performed under the Engagement Letter. Deloitte shall have the right to employ counsel in connection with such testimony or support services. Deloitte shall be paid for any time spent by its personnel in connection with such support at their standard hourly rates, which shall be separate and apart from any other professional fees payable under the Engagement Letter. The Client shall also reimburse Deloitte for its reasonable out-of-pocket costs, charges and expenses, including legal counsel, incurred in connection therewith. These fees and expenses shall be separate and in addition to any other fees or amounts payable under the provisions for payment of fees in the Engagement Letter.

Chapter E – Additional terms and conditions for temporary staff augmentation (loaned staff)

This Chapter E of the Business Terms is applicable in addition to Chapters A and/or B to any Contract pursuant to which Deloitte Employees are loaned temporarily to a Client to perform services under the guidance, control and responsibility of the Client during a certain period of time. In the event of conflict with provisions of Chapter A or B, the Terms of this Chapter E shall prevail

Definitions

“Deloitte Employee(s)” means any employee or partner (of either gender) employed by Deloitte who shall have been introduced to the Client pursuant to the Contract.

“Loaned Staff” means Deloitte Employees being loaned temporarily to the Client to work under the Client’s guidance, control and responsibility pursuant to the Contract.

“Loaned Staff Member” means a specific person who is part of Loaned Staff.

“Secondment” means the (duration of) performance of work by Loaned Staff.

26. Nature of services

- a) Under a Loaned Staff engagement, Deloitte introduces one or more of its Employees suitable to the requirements set out by the Client. If the Client accepts any of these Employees, the Loaned Staff Member(s) shall be working for the Client under the Client’s guidance, control and responsibility for the term and the applicable hourly rates set out in the Engagement Letter and all decisions in connection with the work performed by Loaned Staff, including any advice or recommendations that may be provided in relation thereto, the implementation (if

any) thereof or the achievement of any particular goal shall be the Client’s responsibility exclusively.

- b) In providing the Loaned Staff, Deloitte will not provide any advice, recommendation, express an opinion or any form of assurance with respect to the Client’s company or otherwise.

27. Prohibited services

Loaned Staff will not perform any management functions, make management decisions or perform in a capacity equivalent to that of an employee of the Client.

The procedures to be performed by the Loaned Staff will not constitute an audit, a review or a compilation of the Client’s financial statements or any part thereof, nor an examination of management’s assertions concerning the effectiveness of the Client’s internal control systems, or an examination of compliance with laws, regulations or other matters. Accordingly, the performance of the procedures by Loaned Staff will not result in the expression of an opinion, or any other form of assurance, on the Client’s financial statements or any part thereof, nor an opinion, or any other form of assurance, on the Client’s internal control systems or its compliance with laws, regulations or other matters (if applicable).

For greater certainty, the Deloitte resources will not be considered part of management of the Client and will not have the authority to:

- a) Enter into any contracts or other legally binding documents, including regulatory reports, on behalf of the Client; b) Authorize, approve, execute or consummate a transaction to which the Client is a party; c) Make any final decisions on behalf of the Client in any way whatsoever; or d) Report in a management role.

As this assignment is being conducted under Client's direction and control, no Deloitte deliverable will be produced or issued. The Client will retain ownership of the working documents and other documentation and will be responsible for quality assurance. Loaned Staff Members may retain copies of working papers from the engagement in accordance with professional standards.

28. Parties' responsibilities

28.a Responsibilities of the Client

- i) The Client shall do everything reasonably possible and refrain from any action that may jeopardize the fulfillment of Deloitte's legal duties as employers of Loaned Staff. The Client shall not make representations with regard to the employment of any Loaned Staff Member by Deloitte or the suspension or termination thereof.
- ii) The Client shall instruct the Loaned Staff properly with regard to Client's internal regulations concerning proper conduct on the premises of the Client including, without limitation: access and security, integrity, use of (computers and other) equipment, safety precautions and safety measures, environmental policy and any applicable codes of conduct.

28. b Responsibilities of Deloitte

- i) Deloitte guarantees that it shall maintain an employment agreement between Deloitte and Loaned Staff Members for the duration of the Contract.
- ii) Deloitte shall provide the Client on first demand with a statement in

writing that all wages, taxes and social security contributions due and payable in relation to its employees involved in the Engagement have been paid.

- iii) Deloitte shall not induce or support its Employees in any way to make a claim against the Client based on an alleged employment relationship between the Client and Loaned Staff Members, except when the Client and the Loaned Staff Member shall have agreed on an employment agreement between themselves mutually.
- iv) Holidaytime taken by Loaned Staff shall be subject to the Client's pre-approval, which shall not be withheld unreasonably.

29. Screening, monitoring and replacement

- a) Deloitte shall – For the benefit of screening prior to the beginning of the project or task as set out in the Engagement Letter – Provide the Client with information about the skills and expertise of the selected candidates (e.g., curricula vitae) and shall ensure that its Employees are fully informed and have given their explicit consent for such screening.
- b) In the event that a candidate is not acceptable for the Client before or during the Engagement, the Client is entitled to replacement of such candidate in accordance with the replacement procedure set forth below or – If suitable replacement is not provided – Shall have the right to terminate the Contract with regard to that candidate.
- c) The Client is entitled to reject the involvement of a Loaned Staff Member within five (5) business days after receipt of the information given as referred to in the preceding paragraph, stating the grounds for rejection. Without prejudice to paragraphs 30 under d and e of these Business Terms, Deloitte shall as soon as reasonably possible provide another candidate. In the event that Loaned Staff shall be absent for a period longer than two (2) weeks successively, other than in the event of an approved holiday, Deloitte

shall at the Client's first written request replace such staff, without prejudice to paragraphs d and e of Clause 30 of these Business Terms.

- d) The Client shall monitor the Loaned Staff's performance. In the event that any Loaned Staff Member does not perform the duties assigned to him or her within a reasonable time frame and in accordance with reasonable standards, the Client shall take all reasonable action necessary to correct such non-performance. If the Client is unable to correct such non-performance, without prejudice to paragraph d of Clause 30 of these Business Terms, Deloitte shall replace the non-performing Loaned Staff Member.
- e) In the event that the Client notifies Deloitte that a Loaned Staff Member does not perform the duties assigned to him or her in a reasonable time frame and in accordance with reasonable standards, the procedure set out below shall apply. After having issued a written warning (which may be given by way of e-mail) to Deloitte, the Client will be entitled to require the removal of a Loaned Staff Member giving two (2) weeks' written notice.
- f) In the event of grossly improper behavior by any Loaned Staff Member, the Client is entitled to remove such person with immediate effect subject to a written confirmation – Including a detailed description of the behaviour – To Deloitte as soon as reasonably possible. Without prejudice to paragraph d of Clause 30 of these Business Terms, Deloitte shall cooperate with such removal and shall – As the case may be – Immediately replace such person to the extent reasonably possible.
- g) In the event that Deloitte is unable to find a suitable replacement within a mutually agreeable time frame, both parties shall have the right to cancel the remainder of the Contract with respect to such Loaned Staff Member.

- h) No fees shall be due to Deloitte in connection with vacancies pending replacement of Loaned Staff Members pursuant to justified requests as mentioned in the preceding paragraphs.

30. Intellectual property rights

- a) Unless agreed otherwise explicitly, all work products provided by Loaned Staff under the Contract shall be for internal use of the Client (and its group companies) only.
- b) Without prejudice to paragraphs c and d of Clause 5 of these Business Terms, the Client will become owner of any copyright in a work product created by Loaned Staff. The Client shall have the right to modify or alter any work products created by the Loaned Staff under this agreement. The Client shall delete the name of the relevant Loaned Staff Member(s) on a work product and shall not refer to Deloitte or to the Loaned Staff Member(s) without Deloitte's prior written consent.
- c) The Client is responsible for and guarantees that it has obtained all necessary software licenses used during Secondment. The Contract shall not confer to the Client in any way the right to use any software owned by or lawfully licensed to Deloitte, unless agreed otherwise explicitly.

31. Limitation of liability

- a) Without prejudice to paragraphs a, c, d and e of Clause 6 of these Business Terms, the Client agrees that Deloitte shall not be liable to the Client for any Losses attributable to the Loaned Staff's performance, actions or behaviour during their Secondment and the Client shall hold Deloitte harmless from and indemnify Deloitte for any Losses, including – Without limitation – Third party Claims. The Client shall be required to take adequate insurance with respect to Loaned Staff provided to the Client under this agreement.
- b) Without prejudice to paragraphs a, c, d and e of Clause 6 of these Business Terms, the Client agrees that Deloitte shall not be liable to the Client for any Losses attributable to the Loaned Staff's

performance, actions or behaviour during their Secondment in excess of one times the fees paid under the relevant Contract in relation to the Loaned Staff Member with a maximum of six months fees for any Loaned Staff Contract exceeding six months and the Client shall hold Deloitte harmless from and indemnify Deloitte for any Losses, including, without limitation, third party claims, exceeding this limit, if such Losses are finally, judicially determined to have been caused by a relevant misrepresentation from Deloitte in relation to the Loaned Staff Member's education, experience or formal qualifications, unless such misrepresentation must be qualified as intentional misconduct or comparable instance of gross negligence of Deloitte in which event the abovementioned liability cap will not apply.

- c) Deloitte shall indemnify the Client and hold the Client harmless from and against all claims, damages, costs and expenses related to any failure on Deloitte's part to pay any wages, remunerations, taxes or contributions due in connection with any Loaned Staff Member.
- d) The Client agrees that Deloitte shall not be obliged, responsible or liable for discontinuation of employment of any obligation, responsibility or liability to continue employing any Loaned Staff Member. If employment of a Loaned Staff Member is discontinued, Deloitte shall inform the Client as soon as possible and the Client is entitled to replacement.
- e) Deloitte does not accept any liability for non-replacement of any Loaned Staff Member (in a timely fashion).

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