

## Armanino LLP Terms & Conditions for Consulting and Professional Services

These Terms & Conditions for Consulting and Professional Services (these “**Terms**”) form part of the agreement under which we will provide Consulting and professional services to you, as further described in the applicable statement of work or proposal to which these Terms are attached. Unless otherwise defined in these Terms, all capitalized terms used in these Terms will have the meaning assigned in the engagement letter.

**1. Services.** We will perform the services described in the document referencing these Terms. Such services may include software implementation and related services (“**Consulting Services**”) and/or accounting and professional services (“**Professional Services**”), as may be described in an applicable statement of work or proposal (collectively, the “**Services**”). Any changes to the Services will be subject to the agreement of both parties.

**2. Your Information; Confidentiality.** You will provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services. All information provided by you or on your behalf (“**Your Information**”) will be accurate and complete in all material respects, and you will promptly update us if any information provided becomes inaccurate or incomplete. We will rely on Your Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it. To the extent Your Information is identified as confidential or proprietary (“**Your Confidential Information**”), we will (a) not disclose to any third party without your consent any of Your Confidential Information and (b) maintain Your Confidential Information in confidence using at least the same degree of care as we use to protect our own confidential or proprietary information, but in no event less than a reasonable degree of care. Your Confidential Information does not include information that: (i) is or becomes publicly available without breach of this Section; (ii) is, at the time of disclosure by you, already known to us without any obligation restricting disclosure; (iii) is received by us from a third party who did not acquire or disclose such information by a wrongful or tortious act; or (iv) is independently developed by us without reference to any of Your Confidential Information. You agree that we may share Your Confidential Information: (x) with subcontractors that are providing services in connection with this Agreement and that have agreed to be bound by confidentiality obligations similar to those in this Section; or (y) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining to this Agreement; or (z) in any matter or dispute when we need to make disclosures to defend ourselves and the Services we performed for you. If we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) requesting the production of any of Your Information, we will bill you for our time and expenses incurred in responding to the request. If you provide us documents in connection with the Services, we will return those documents to you upon request. Charges may apply for any additional requests for us to provide copies of your records. We keep workpapers relating to the Services for 7 years after which time they may be destroyed.

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

**4. Results of Services.** You are responsible for all decisions relating to the use or implementation of the output of the Services, and for determining whether the Services are appropriate for your purposes. We are not responsible for the use or implementation of the output of the Services, although we may provide advice and recommendations to assist you in your management functions and decision-making. For

clarity, we will not provide you with any investment or legal advice in connection with the Services.

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

**6. Tax Advice.** Nothing in this Agreement will prohibit you from disclosing to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate (“**Tax Advice**”). With the exception of tax authorities, you will inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent. Some tax-related discussions with our personnel who are Federally Authorized Tax Practitioners may be protected from disclosure in certain non-criminal matters before the U.S. Internal Revenue Service or in Federal court. You are solely responsible for managing the recognition, establishment and maintenance of this protection, and for informing us if you wish to invoke this protection.

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

**8. Billing; Payment.** You will pay us the fees and expenses described in the document referencing these Terms (the “**Fees**”). Unless otherwise specified in this Agreement, the Services will be billed on a time & materials basis using our then-current hourly rates. For all Consulting Services, you will also be charged for our reasonable out-of-pocket expenses and travel expenses, as well as an administrative and technology fee equal to 5% of the Fees. Payment is due when the Services are rendered or expenses incurred. Invoices may be submitted to you as the Services are performed and expenses are incurred. Invoices become delinquent if not paid within 30 days of the invoice date, and will be subject to a 1% per month late charge. In addition, if you are delinquent in paying any invoice, we may immediately stop performing the Services, and you will no longer be entitled to any discounted rates described in the proposal (including for Services already performed) and will be invoiced for the difference between the rates specified in the proposal and our then-current hourly rates. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you will pay (other than taxes imposed on our income generally).

**9. Your Responsibilities.** For Consulting Services, You are responsible for all decisions relating to the use or implementation of the output of the Services, and for determining whether the Services are appropriate for your purposes. We are not responsible for the use or implementation of the output of the Services, although we may provide advice and recommendations to assist you in your management functions and decision-making. You will defend, indemnify and hold harmless

Armanino, and its partners, employees, contractors and agents from against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable attorneys' fees) arising out of or related to your use or implementation of any output of the Services.

**10. Termination; Withdrawal.** We may terminate this Agreement and withdraw from providing any further Services if: (a) any invoice becomes delinquent; (b) we become aware of any criminal, fraudulent or similar acts by you or your management, Client or its management is accused or becomes the subject of an investigation by any governmental entity of criminal, fraudulent or similar acts which causes us to have reasonable doubt as to the integrity of Client or its management; (c) you fail to provide us with information we request; (d) you cause a substantial delay in our engagement work; or we are unable to complete the engagement or are unable to form an opinion for reasons beyond our control; or (e) we are no longer able to satisfy our professional obligations regarding independence or conflicts of interest, or (f) at any time by providing 30 days prior written notice to You. Following our withdrawal for any reason, or termination, (a) we will not be obligated to continue performing any terminated Services; (b) you will pay us for all Services performed and all expenses incurred prior to the effective date of the termination; and (c) the terms and conditions of Sections 2 (for 5 years following termination), 8, and 9 through 11 will survive the termination or expiration of this Agreement 1.

**11. Work Product.** We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how ("Materials") that we own or license in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in: (a) the Materials (including any improvements or knowledge developed while performing the Services); and (b) any workpapers compiled in connection with the Services (but not Client Information reflected in them). We own all Work Product created by us in connection with the Consulting Services. We hereby grant you a nonexclusive, royalty-free, perpetual, irrevocable, worldwide license to make, have made, modify and use any Work Product for internal use. "Work Product" means any expression of Armanino's findings, analyses, conclusions, opinions, recommendations, ideas, techniques, know-how, designs, programs, enhancements, software and other technical information. Work Product does not include commercial software licensed to you under a separate license agreement. If you provide any suggestions to us regarding the Services or any Armanino offering, we will be free to use the suggestions even if designated as confidential.

**12. Warranty Disclaimer.** Armanino makes no warranties of any kind, whether express, implied, statutory or otherwise, and specifically disclaims all implied warranties.

**13. Limitation of Liability.** To the maximum extent permitted by applicable law and professional regulations, in no event will we or our affiliates be liable to you or any third party for any: (a) special, indirect, incidental, consequential, or exemplary damages of any nature arising out of or related to this Agreement or the Services, even if we have been advised of the possibility of such damages; or (b) direct damages arising out of or related to this Agreement or the Services in an amount greater than the amount paid to us by you in the twelve months prior to the date the claim arose for the individual Services described in this Agreement that gave rise to the claim. In addition, we will only be liable for the amount of damages (including economic and non-economic damages) allocated to us in proportion to our percentage of fault, and a separate judgment will be rendered against us for that amount.

**14. Indemnification.** To the maximum extent permitted by applicable law and professional regulations, you will defend, indemnify and hold harmless Armanino, and its partners, employees, contractors and agents from against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of or related to: (a) the reliance on any Report (including Tax Advice) by any users not contemplated by the engagement to whom you furnish the

Report; (b) any misrepresentation or omission of Your Information, any fraudulent or illegal acts, or any breach of this Agreement, by you, your officers, directors, employees, contractors, agents or anyone acting on your behalf; or (c) your use or implementation of any output of the Services.

**15. Dispute Resolution.** Both parties agree that, for any dispute arising under this Agreement (other than a claim for nonpayment of fees) or any claim relating to the Services, the parties will try in good faith to settle the dispute by mediation administered by the American Arbitration Association or JAMS before filing a complaint or otherwise resorting to litigation. The mediation will be held in Contra Costa County, California and the costs of any mediation proceeding will be shared equally by all parties. You may not initiate any action relating to the Services more than 2 years after we provide the Services that gave rise to the claim.

**16. Governing Law; Venue.** This Agreement is governed by Texas law, excluding its conflicts of law rules. You and we agree that any claims or other actions arising out of this Agreement will be litigated in the federal or state courts in Dallas, Texas, and each of us consents to the exclusive jurisdiction of those courts.

**17. Hiring our Personnel.** If, during the term of this Agreement and one year thereafter, you hire one of our current employees or contractors, you agree to pay us 100% of the employee's or contractor's first year salary as a placement fee.

**18. Subcontractors.** We may subcontract portions of the Services but will remain responsible to you for the performance of the Services, and our other obligations under this Agreement.

**19. Independent Contractor.** We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.

**20. Force Majeure.** Neither of us shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

**21. Assignment.** Neither of us may assign this Agreement, or our rights or obligations under this Agreement, without the other party's written consent; provided, however, that we may assign this Agreement without your consent to a successor in connection with a merger, acquisition, or sale of all or substantially all of our assets.

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

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

**24. Complete Agreement.** This Agreement contains the entire agreement between us with respect to the Services and supersedes all oral understandings, representations, prior discussions and preliminary agreements. We will not be bound by, and specifically object to, any term, condition or other provision which is different from or in addition to the provisions of this Agreement (whether or not it would materially alter this Agreement) and which is submitted by you in any order, receipt, acceptance, confirmation, correspondence or other document.