

Article 1 – Scope

The different services offered by **eurotax** are governed by these general conditions of sale ("General Conditions of Sale") and the specific conditions set forth in the service agreement(s) ("Specific Conditions") to which the client company (the "Company") shall also enter into.

The General Conditions of Sale apply to all the services offered by **eurotax** (the "Services").

The Specific Conditions to which the Company must adhere to allow **eurotax** to provide the Services shall take the form of specific contracts for each of the Services. The Specific Conditions set forth, in particular, the content, the terms and conditions under which the Services will be provided, and the respective obligations of **eurotax** and the Company.

Article 2 – Contract formation

Upon signing the Specific Conditions, the Company expressly accepts the General Conditions of Sale without any reservations. The General Conditions of Sale shall prevail over any other contractual conditions raised by the Company, unless otherwise formally accepted by **eurotax** in writing. The General Conditions of Sale and the Specific Conditions (collectively referred to as the "Contract") constitute the entire agreement between the Parties. The Contract cannot be amended or modified in any manner whatsoever unless it is in writing and signed by **eurotax** and the Company.

Article 3 – Price

Unless otherwise specifically agreed to in writing, the Services shall be invoiced to the Client on the basis of the rates set forth in the Specific Conditions, which the Client has read and accepted. Further, the Client shall settle all the obligations, fees, expenses and taxes relating to the Services rendered by **eurotax**. The Services rendered shall be subject to the current French V.A.T., if applicable.

Article 4 – Payment terms and conditions

All payments by the Company shall be made in the currency set forth on the invoice. The Company shall settle the total cost for the Services in cash immediately, with no discount on such cost, upon receipt of the invoice, unless otherwise

indicated in such invoice. If payment is late, **eurotax** may require the Company to pay late fees. These penalties, due on the day following the payment date agreed upon by the Parties and appearing on the invoice, shall be equal to the ECB rate increased of 10 points with a minimum of three times the legal interest rate, in application of Article L. 441-3&6 of the French Commercial Code and supplemented by a lump sum to cover bad debt costs of € 40. Nevertheless, neither the application nor the payment of these late fees may forgive the outstanding amount owed.

In the event of non-compliance with the agreed upon payment terms and conditions, failure to pay or late payment, **eurotax** reserves the right, without prejudice to the damages it may also claim, (i) to defer any new requests for Services, (ii) to cancel or suspend all or part of the Services currently rendered or to be rendered, and/or (iii) to require immediate payment for Services currently rendered or to be rendered. The Company shall not be authorized to suspend any invoice payment by virtue of any claim or dispute.

Article 5 – Timeframes in which to provide the services

The timeframes given for rendering the Services are for information only and are not guaranteed. Any delays in performing the Services shall not grant the Company the right to cancel the request or refuse to pay for the Services.

Article 6 – Force majeure

eurotax shall in no way be held liable for any default or late performance that results from a case of force majeure, and in particular, a partial or general strike, a labor shortage or paralysis of public transportation, a fire, flood, government restrictions, terrorist acts or any other event of the same nature over which **eurotax** has no control.

Article 7 – Obligations of the Company

For the purposes of rendering the Services, and without any further action on the part of **eurotax**, the Company shall automatically make any information required by **eurotax** in the Specific Conditions available to it, its employees and/or representatives within the required timeframes.

Article 8 – Liability – Default

Subject to other provisions of the Contract, if a "Default" as defined in the Specific Conditions occurs, the non-breaching Party may initiate at any time legal proceedings before the competent court to obtain specific performance by the breaching Party and/or terminate the Contract immediately without prejudice to the damages that may be requested for reparation of the harm suffered caused by the breaching Party.

Article 9 - Limitation of liability

The Services rendered by **eurotax** are carried out under the sole responsibility of the Company. **eurotax** is bound by a duty to use its best efforts in the performance of its mission. The Company shall indemnify **eurotax** for the full amount of any loss, legal action, damage, liability and expense that may result from this Contract, and agrees that **eurotax** shall not be held liable in relation thereto.

Article 10 – Indemnification

In the cases set forth in the Specific Conditions (and, in particular, in the case of early termination), the Company shall pay to **eurotax** the totality of the annual amount agreed upon as indemnification for the harm caused.

Article 11 - Confidentiality

eurotax shall not use and/or disclose the information disclosed to it by the Company, unless such use and/or disclosure is necessary to settle the Company's obligations with regard to V.A.T. and the Intrastat report pursuant to French law. This confidentiality obligation shall not apply to information that is or has been in the public domain.

Article 12 - Jurisdiction – Applicable law

The General Conditions of Sale and the Specific Conditions are governed by French law. Any dispute relating to the validity, application, interpretation, and/or performance of the Contract (and in particular, the General Conditions of Sale) shall be brought exclusively before the Créteil Commercial Court, even in the case of plurality of defendants and third-party claims.

eurotax SARL

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