

EUROTAX SARL

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 “Client”) 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 Client 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 Client.

Article 2 – Contract formation

Upon signing the Specific Conditions, the Client expressly accepts the General Conditions of Sale without any reservations. The Specific Conditions of Sale shall prevail over any other contractual conditions raised by the Client, 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 Client.

GENERAL CONDITIONS OF SALE

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 Client shall be made in the currency set forth on the invoice. The Client 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 Client to pay late fees. These penalties, due on the day following the date of payment 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. The application or payment of these late penalties will not affect in any way the other rights that may be exercised by **EUROTAX**, as provided for in the Contract, and will not release the Client from its contractual obligations.

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 Client 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 Client 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 Client

For the purposes of rendering the Services, and without any further action on the part of **EUROTAX**, the Client shall automatically make any information required by **EUROTAX** in the Specific Conditions

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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 – Liability of the Client

EUROTAX is bound by a duty to use its best efforts in the performance of its mission.

The Client undertakes to indemnify **EUROTAX** against all loss, legal proceedings, damages, liabilities and expenses that may result from the breach of any condition, any clause, any contractual obligation or any legal obligation of the Client to this Contract and agrees that **EUROTAX** will not incur any liability towards it.

Article 10 – Indemnification

In the cases set forth in the Specific Conditions (and, in particular, in the case of early termination), the Client 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 Client, unless such

use and/or disclosure is necessary to settle the Client's obligations with regard to the Services provided in the Contract pursuant to French law. This confidentiality obligation shall not apply to information that is or has been in the public domain.

Article 12 – Personal data protection

Pursuant to the law no. 78-17 of January 6th, 1978 and the General Regulations on Data Protection 2016/679 of April 27th 2016 ("GRDP"), **EUROTAX** processes, uses et retains personal data of the Client ("Data") in the strict limit of what is necessary in order to allow the good execution, the management of the Contract and the legal obligations resulting from the Contract.

EUROTAX staff, its subcontractors and partners may have access to this Data exclusively to meet the purposes mentioned above. The tax and customs authorities, when duly authorized to do so, may have access to these Data, either for the purposes of carrying out the Services, or on official request.

Within the framework of the Contract and its resulting legal obligations, **EUROTAX** and / or the Client may be required to send their Data via **EUROTAX**'s online data platform managed by the simplified joint-stock company established in France, **MYCERCLE**. All Data transmitted to **EUROTAX**, via **MYCERCLE** or by other means, is hosted in France. The retention period of the Data is limited to the duration necessary to fulfill the Contract and when required, to the minimum legal duration. **EUROTAX**, its subcontractors and its partners are subject to an obligation of confidentiality and can only use this Data in accordance with the legislation applicable in France and within the European Union as well as in accordance with the provisions of the Contract. The Client has the right to access, rectify, port, erase their

Data, limit their processing and the right to oppose their treatment for legitimate reasons. Consent to this treatment may be withdrawn at any time, provided that it does not prevent the proper performance of the Contract by **EUROTAX**. The Client has the right to lodge a complaint before the CNIL. The Client exercises his rights, subject to the production a valid proof of identity, by contacting:
- By mail: **EUROTAX**, immeuble Aviso, bâtiment C, 13-15 rue Jean Jaurès, 92800 Puteaux France
- By email: rgpd@eurotax.fr

Article 13 - 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 Nanterre Commercial Court, even in the case of plurality of defendants and third-party claims.

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