



TERMS AND CONDITIONS RELATED TO ADVISORY SERVICES

Effective December 19, 2025

While delivering services relating to accounting and advisory services, HoganTaylor LLP (“**HoganTaylor**”) applies customary practices intended to provide these services in an appropriate and cost-effective manner. This document describes certain customary practices, standard terms, conditions, and limitations relating to the provision of such services. Except to the extent HoganTaylor expressly agrees in an executed Arrangement Letter, all services that HoganTaylor provides to any client, or a third party engaged by the client (collectively “**Client**”), relating accounting and advisory services, are subject to the following terms, conditions, limitations, and practices (these “**Terms**”). HoganTaylor and Client may also be collectively referred to as the “**Parties**” and individually as a “**Party**.”

1. DEFINITIONS

Unless agreed otherwise in an Arrangement Letter, the capitalized terms herein have the meaning expressed in these definitions. Unless indicated otherwise, Capitalized terms not defined herein shall have the meaning ascribed to them in an Arrangement Letter.

“**Arrangement Letter**” means the letter or other document describing the nature of HoganTaylor’s relationship with Client, the scope of Services and the associated fee arrangement, in which these Terms are incorporated, that is executed by the Parties.

“**Authorized User**” means Client’s employees, consultants, contractors, and agents (i) who Client authorizes to access and use Services under the rights granted under an Arrangement Letter and these Terms, and (ii) for whom access to Services has been documented under an Arrangement Letter.

“**Client Data**” means all data and content provided or made available by Client to HoganTaylor for the performance of Services under an Arrangement Letter or as required by these Terms.

“**Client Property**” means all original documents, regardless of medium, that Client provides to HoganTaylor in connection with the performance of Services.

“**Communications**” includes without limitation: (i) agreements with HoganTaylor, including any amendments, modifications or supplements to them; (ii) any records of transactions through the Service, including without limitation account and other financial statements and confirmations of individual transactions; (iii) any initial, periodic or other disclosures or notices provided in connection with Services; (iv) and any other document related to Client’s engagement with HoganTaylor.

“**Confidential Information**” means, information in any form, oral, graphic, written, electronic, machine-readable or hard copy consisting of: (i) any nonpublic information provided by the disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be

treated as confidential, including, but not limited to, any Personal Information and an Arrangement Letter. “Confidential Information” shall not include information that: (i) is publicly available at the time of disclosure by the disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the disclosing Party, other than by breach of the confidentiality obligations set forth herein by the receiving Party; (iii) was lawfully in the receiving Party’s possession, without restriction as to confidentiality or use, at the time of disclosure by the disclosing Party; (iv) is provided to the receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the disclosing Party; or (v) is independently developed by employees or agents of the receiving Party who did not access or use the disclosing Party’s Confidential Information.

“**Electronic Signature**” includes without limitation: (i) a scanned copy (as a “pdf” (portable document format) or other replicating image) of a manual ink signature; (ii) an electronic copy of a traditional signature affixed to a document; (iii) a signature incorporated into a document utilizing touchscreen capabilities; or (iv) a digital signature.

“**HoganTaylor Data**” means all Work Product, Insights Data, HoganTaylor Confidential Information, and de-Identified data created or generated in connection with performing Services or processing data as permitted by these Terms.

“**Insights Data**” means patterns, trends, knowledge, metadata, and other insights obtained by anonymizing Client data or by aggregating Client data with other data, or utilize anonymous learnings, logs, and data regarding use of HoganTaylor products or services (collectively, “HoganTaylor Insights Data”). HoganTaylor Insights Data shall only consist of derivative data that is (i) sufficiently different from the original data so that the original data cannot be identified from analysis, processing, or reverse-engineering of the derived data, and (ii) a modification, enhancement, translation or other derivation of the original data, but from which the original data may not be traced. HoganTaylor Insights Data shall further only consist of anonymized data that does not identify Client and does not contain Client Information. “Anonymized data,” as used in this definition, means that any information that can identify Client or a natural person is removed, and the remaining data is data from which one cannot identify an individual, whether by HoganTaylor or by any other person.

“**Intellectual Property**” means all of the following: (i) all inventions (whether patentable or unpatentable and whether or not reduced to practice), all improvements thereto; (ii) all trademarks, service marks, trade dress, logos, slogans, trade names, corporate names, web domain names, other source identifiers, and telephone numbers, together with all translations, adaptations, derivations, and combinations thereof and including all goodwill associated therewith; (iii) all copyrightable works; (iv) all mask works; (v) all trade secrets and confidential, technical, and business information (including ideas, research and development, know-how, formulas, compositions, manufacturing and production processes and techniques, technical data, designs, drawings, specifications, pricing and cost information, and plans and proposals); (vi) all computer software (including source code, executable code, data, databases, and related documentation); (vii) all advertising and promotional materials; (viii) all other proprietary materials and information; and (ix) all copies and tangible embodiments thereof (in whatever form or medium).

“**Intellectual Property Rights**” mean all rights, title and interest in and to Intellectual Property in any jurisdiction throughout the world including, as applicable, and includes without limitation: (i)

all patents, patent applications, and patent disclosures, together with all reissuances, continuations, divisions, continuations-in-part, revisions, extensions, and reexaminations thereof; (ii) all copyrights, and all applications, registrations, and renewals in connection therewith; (iii) all mask work applications, registrations, and renewals in connection therewith; and (iv) all other proprietary rights.

“Personal Information” means any personal information, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person, and includes without limitation nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver’s license numbers or government-issued identification card numbers, and health information.

“Services” means those accounting and advisory services matters, as more particularly described in an executed Arrangement Letter between the Parties.

“Service Records” means any records HoganTaylor prepares or accumulates in connection with making Work Product which are not otherwise reflected in Client’s books and records, and without which Client has communicated to HoganTaylor that Client’s books and records would be incomplete. “Service Records” does not include HoganTaylor Data, HoganTaylor Confidential Information, HoganTaylor Intellectual Property, de-identified data, or Insights Data.

“Service Suspension” means any vendor of HoganTaylor has suspended or terminated HoganTaylor’s access to or use of any third-party services or products required to enable Client to access the Services.

“Third-Party Products” means certain third-party hardware, software, software services, managed services (including, but not limited to, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment used by HoganTaylor to provide Services.

“Third-Party Provider” means the services of other advisory firms, independent contractors, or other third-party personnel retained by HoganTaylor to perform Services, and includes without limitation providers of Third-Party Products.

“Work Product” means all materials used to provide Services and owned by, licensed to, or developed by HoganTaylor prior to, or independently from, an Arrangement Letter with Client. It includes without limitation documentation, data, application code, graphics, modules, components, designs, utilities, subsets, objects, program listings, tools, models, methodologies, programs, systems, analysis frameworks, leading or best practices and specifications, and may also include third party materials, including software and equipment licensed to HoganTaylor for use in the Services. “Documentation,” as used in this definition, includes without limitation manuals, instructions, or other documents or materials that HoganTaylor provides or makes available to Client in any form or medium and describes the functionality, components, features, or requirements of Services, including any aspect of the installation, configuration, integration, operation, use, support, or maintenance thereof.

2. TERMS APPLICABLE TO ALL SERVICES

2.1 Scope of Services. Services will be limited to the services specifically described in an executed Arrangement Letter. If Client seeks Services beyond those specifically described, the additional Services will require either a separate Arrangement Letter or an expansion of an existing engagement at an additional cost. HoganTaylor's agreement to provide Services for one engagement does not obligate it to accept any other engagement with Client.

2.2 Client Responsibilities. For HoganTaylor to provide effective Services, Client must cooperate with HoganTaylor and provide it with any information that HoganTaylor requests, all on a timely basis. Client must cause its employees and contractors to cooperate fully and timely with HoganTaylor. Client must designate a person authorized to make or obtain all management decisions with respect to Services on a timely basis. HoganTaylor will rely in good faith on all information and management decisions communicated to HoganTaylor by Client, and its employees or contractors, and HoganTaylor will not be responsible for any loss or other obligation arising from such reliance. Any failure to fulfill Client responsibilities will be grounds for HoganTaylor to suspend or terminate Services.

2.3 Decisions. While HoganTaylor will provide Client with advice as part of its Services to Client, and the consequences of certain transactions, Client will retain all authority and responsibility for any decisions based on HoganTaylor's advice.

2.4 Independent Contractor. For all Services that HoganTaylor performs, it will be an independent contractor and not an employee, agent, or partner of Client, and HoganTaylor will determine the method, details and means of performing Services. Performance of Services does not create an employment relationship between Client and HoganTaylor or its employees or contractors. HoganTaylor shall control the manner and methods by which Services are performed, and HoganTaylor may perform Services for other clients. HoganTaylor assumes full and sole responsibility for the payment of all compensation and expenses of its employees and for all applicable employee withholdings.

2.5 Engagement of Other Parties. In performing Services, HoganTaylor may engage the Services of other independent contractors, or other third-party personnel. HoganTaylor's engagement of any third party does not affect its obligations to Client.

2.6 Disclaimer of Legal and Investment Advice. Subsequent changes to applicable law or regulations, or the issuance of new case or ruling authority, could materially and adversely affect the analysis and conclusions in an item of advice provided as part of Services. Services do not constitute legal or investment advice and are not an undertaking on HoganTaylor's part to advise Client of any changes in law or the economy or financial markets. HoganTaylor recommends Client retain competent legal counsel and investment advisers.

2.7 Possibility of Litigation. If a government agency or other authority adopts a position contrary to any analysis or conclusions in any Services, it may be necessary to pursue administrative appeals or litigation. Decisions of whether and how to pursue administrative appeals or litigation may be based on considerations of cost, publicity, and other matters

unrelated to the technical merits of the advice rendered. In some cases, Clients elect not to pursue appeals or litigation even though a reported position may be sustained on appeal or in litigation.

2.8 Warranty and Limitation. HoganTaylor warrants that Services will be performed with reasonable care in a diligent and competent manner. HoganTaylor does not warrant that Services or use thereof will (i) be uninterrupted or error free, (ii) meet Client or any other person's requirements, or (iii) achieve any intended result. HoganTaylor does not make any warranty as to the timeliness, sequence, accuracy, adequacy, or completeness of Services except as specifically addressed in an Arrangement Letter. To the extent permitted by applicable law, HoganTaylor disclaims all warranties not expressly stated in an Arrangement Letter including the implied warranties of merchantability, fitness for a particular purpose, and non-infringement. Client is solely responsible for the suitability of the Services chosen. THIS WARRANTY IS HOGANTAYLOR'S ONLY WARRANTY CONCERNING HOGANTAYLOR'S SERVICES AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANT ABILITY, OR FITNESS FOR A PARTICULAR PURPOSE, OR OTHERWISE, ALL OF WHICH ARE HEREBY DISCLAIMED.

2.9 Retention of Records. On termination of an Arrangement Letter, in addition to providing Client with Work Product (provided such Work Products have been completed), upon Client's written request HoganTaylor will return to Client all Client Property and Client Data. HoganTaylor may retain copies of Client Property and Client Data for HoganTaylor's files. HoganTaylor will provide to Client a copy of any Service Records upon request. Client has the sole responsibility for retaining and maintaining in its possession or custody all of Client's financial and nonfinancial records related to the engagement, including any Service Records. HoganTaylor will not host, and will not accept responsibility to host, any of Client records, unless HoganTaylor has been specifically engaged to perform hosting services. HoganTaylor may maintain a copy of any records of Client necessary for HoganTaylor to comply with applicable law or professional standards, which may not be sufficient to satisfy any legal or regulatory recordkeeping requirement to which Client is subject. Any such records retained by HoganTaylor will be subject to the confidentiality obligations set forth in these Terms and HoganTaylor's record retention policies. HoganTaylor reserves the right to destroy or otherwise dispose of any Client Property, Client Data, Service Records, or other materials provided to it by Client and in HoganTaylor's possession ninety (90) days after the termination of the relationship, without notice to Client.

2.10 Document Production and Testimony. If HoganTaylor is requested or authorized by Client, or if HoganTaylor is required by government regulation, subpoena or other legal process, to produce any documents, information or files, or to make its personnel available as witnesses with respect to this engagement, Client will, so long as HoganTaylor are not a party to the proceeding in which the information is sought, reimburse HoganTaylor for its professional time and expenses, based on HoganTaylor's standard rates currently in effect, as well as attorney fees and expenses, incurred in responding to such requests.

2.11 Conflicting Engagements. If HoganTaylor at any time determines, in its sole discretion, that a conflict of interest exists that prevents HoganTaylor from providing Services to Client in accordance with applicable ethical rules, HoganTaylor will notify Client of the conflict and may withdraw from representing Client to the extent that such withdrawal is required or permitted by applicable ethical rules and Client shall hold HoganTaylor harmless from any resulting damages.

2.12 Prohibited Activities. Client may not, and may not cause or permit others to: (i) use the Services to harass any person; cause damage or injury to any person or property; publish any material that is false, defamatory, harassing or obscene; violate privacy rights; promote bigotry, racism, hatred or harm; send unsolicited bulk e-mail, junk mail, spam or chain letters; infringe property rights; or otherwise violate applicable laws, ordinances or regulations; (ii) perform or disclose any benchmarking, availability, performance or vulnerability testing of the Services without HoganTaylor's prior written approval, (iii) perform or disclose network discovery, port and service identification, vulnerability scanning, password cracking, remote access or penetration testing of the Services, or access or use the Services or Work Product other than by an Authorized User through the use of his or her own then-valid Service credentials; (iv) modify, make derivative works of, disassemble, decompile, reverse engineer, reproduce, republish, download, or copy any part of the Services; (v) access or use the Services to build or support, directly or indirectly, products or services directly competitive to HoganTaylor or its affiliates; or (vi) license, sell, transfer, assign, distribute, outsource, permit timesharing or service bureau use of, commercially exploit, or make available the Services to any third party except as permitted by an Arrangement Letter.

3. LIABILITY AND DISPUTE RESOLUTION

3.1 Indemnification for Breach. Client shall indemnify, defend, and hold harmless HoganTaylor, its parent company and affiliates, and respective directors, partners, officers, employees and agents, for all liability loss, including reasonable attorneys' fees, based upon a claim that: (i) if true, would constitute a breach of any of the Client's representations, warranties, or agreements with HoganTaylor; (ii) arises out of the negligence or willful misconduct of the Client; or (iii) any data provided by Client to HoganTaylor, or any deliverables provided by HoganTaylor, infringe or violate any rights of third parties, including, without limitation, rights of publicity, rights of privacy, patents, copyrights, trademarks, trade secrets, or licenses. This provision shall survive the termination of any Arrangement Letter.

3.2 Opportunity to Cure and Liability Limitations. If HoganTaylor fails to meet its obligations under an Arrangement Letter or these Terms, Client must notify HoganTaylor in writing and provide HoganTaylor with the opportunity to re-perform the Services. If the Services cannot be re-performed, or if reperformance will not cure the breach, then Client's sole remedy will be for HoganTaylor to refund its fees relating to the Services up to the amount of Client's direct damages caused by HoganTaylor's failure to meet its obligations.

3.3 Time Limitation on Claims. Except for claims by HoganTaylor against Client to collect payment for services rendered, no claim or action by either party, regardless of whether the claim is in contract, in tort, at law or in equity, arising out of or relating to any matter under an Arrangement Letter may be brought by either party (i) more than twenty-four (24) months after the party first knows or has reason to know that the claim or cause of action has accrued or (ii) more than sixty (60) months following the completion of the Services under an Arrangement Letter. This paragraph may shorten, but in no event extend, any period of limitation on actions otherwise provided by applicable law.

3.4 Limitation of Liability. Notwithstanding anything herein to the contrary, and to the fullest extent permitted by law, HoganTaylor shall not be liable to Client for any incidental, indirect, special, consequent, or punitive damages (including without limitation lost profits, costs

of delay, failure of delivery, business interruption, data loss, damage of disclosure, or liability related to third parties), incurred by Client or any third party regardless of the nature of the claim. HoganTaylor's maximum cumulative liability to Client for any and all claims arising out of or related to an Arrangement Letter and these Terms shall in no event exceed the amount of fees payable or paid by the Client to HoganTaylor during the most recent twelve (12) month period before the event giving rise to the claim. This limitation shall apply without regard to whether any provisions of an agreement between the Parties have been breached, proven ineffective, or failed of their essential purpose, and regardless if Client was or should reasonably have been aware of the event.

3.5 Governing Law and Mandatory Arbitration. Except for claims by HoganTaylor against Client to collect payment for services rendered, which are not subject to this arbitration provision, any dispute, claim, or controversy arising out of or relating to Services, an Arrangement Letter, or these Terms, including the interpretation and enforcement of this arbitration provision ("Dispute"), shall be resolved by final and binding arbitration administered by the American Arbitration Association ("AAA") under its Accounting and Related Services Arbitration Rules then in effect. Unless otherwise agreed upon by the Parties in writing, the arbitration shall be conducted in Tulsa, Oklahoma, and be governed by the laws of Oklahoma without regard to its, or any other jurisdiction's, conflicts-of-law rules. The arbitrator must be licensed to practice law and be knowledgeable in the subject matter of the Dispute. The arbitrator may not make any ruling that does not conform to an Arrangement Letter between the Parties or these Terms. Each party to the Dispute shall bear their own attorney fees, cost and expenses of the arbitration, and shall jointly and equally share in the fees and expenses of the arbitrator. The arbitrators' award may only be enforced in a court of Tulsa County, Oklahoma. The arbitral proceedings, filings, and award shall be confidential except as necessary to confirm, enforce, or challenge an award, or as required by law or professional standards. This arbitration provision shall survive the termination or amendment of an Arrangement Letter or these Terms.

4. INTELLECTUAL PROPERTY

4.1 Ownership of Pre-Existing Intellectual Property. Client and HoganTaylor shall retain ownership of all right, title and interest in and to any Intellectual Property and Intellectual Property Rights therein either owned or had an interest in prior to the effective date of an Arrangement Letter or which is developed outside of an Arrangement Letter ("Pre-Existing Intellectual Property"). Unless expressly stated otherwise, nothing in an Arrangement Letter or these Terms shall be deemed to imply a license or transfer of ownership of either Client's or HoganTaylor's respective Pre-Existing Intellectual Property to the other or any third party.

4.2 HoganTaylor Intellectual Property. As between the Parties, the Services, any materials provided by HoganTaylor to Client, and any Work Product are all HoganTaylor's Intellectual Property, regardless of whether conceived or created by HoganTaylor alone or in conjunction with Client or third parties. HoganTaylor shall be deemed the sole author and owner of all Work Product. All Intellectual Property Rights in and to Work Product are owned exclusively by HoganTaylor or its licensors, as applicable. Except as provided in an Arrangement Letter, Client is not granted any Intellectual Property Rights in or to Work Product, express or implied. As part of receiving Services, Client grants to HoganTaylor a royalty free, worldwide, perpetual, irrevocable, transferable right to use, modify, distribute and incorporate into Services (without attribution of any kind) any suggestions, enhancement request, recommendations, correction or other feedback or information provided by Client related to the operation or functionality of

Services. Any rights in Services or Intellectual Property Rights not expressly granted to Client are reserved by HoganTaylor. HoganTaylor, in its sole discretion, may provide Client with access to or copies of Work Product in its files, but Client will be obligated to pay all costs associated with such access or copies. Any Work Product issued by HoganTaylor to Client is for Client's use only and is not intended to be, and should not be, used by any other parties. Copies of any such Work Product shall not be made or distributed to others, in whole or in part, without HoganTaylor's express written consent. Client acknowledges and agrees that HoganTaylor may impose additional requirements on the distribution of any Work Product including without limitation representations from third parties with respect to their intended use of such Work Product, and Client agrees to indemnify and hold harmless HoganTaylor from any third-party claim resulting from Client distribution of any Work Product in violation of the additional requirements.

4.3 Client Intellectual Property. Client represents, and warrants that it owns all right, title and interest, or possesses sufficient license rights, in and to Client's Intellectual Property as may be necessary to fulfill the obligations and authorize the use of Client Data contemplated by an Arrangement Letter and these Terms. Client Intellectual Property includes all necessary licenses to access and use any applicable Third-Party Product. Client agrees that it bears all responsibility and liability for the accuracy, completeness, possession, and use of Client's Intellectual Property in connection with the Services. Client acknowledges and agrees that nothing in an Arrangement Letter or these Terms is intended to constitute a "work made for hire" within the meaning of Applicable Law.

5. DATA RIGHTS AND PRIVACY

5.1 Rights to Derivative Data. Client agrees that HoganTaylor may generate Insights Data from Client Data. The parties agree that HoganTaylor Insights Data shall belong to HoganTaylor and that HoganTaylor may use Insights Data for any business purpose during or after the term of an Arrangement Letter, including without limitation to develop, provide, operate, maintain and improve HoganTaylor products and services, and to create and distribute reports and other materials. Client shall have no Intellectual Property Rights in and to Insights Data.

5.2 HoganTaylor Data. As between the Parties, HoganTaylor shall own all Intellectual Property Rights in and to HoganTaylor Data and any Intellectual Property therein. The transactions and other matters set forth in an Arrangement Letter and these Terms are not intended to, and does not, convey to Client any right of ownership in or related to HoganTaylor Data now or hereinafter owned by HoganTaylor. Subject to the limitations of applicable law, Client may use HoganTaylor Data only as expressly permitted in these Terms. For the avoidance of doubt, in no event shall HoganTaylor Data be deemed to constitute Client Data or Client Confidential Information.

5.3 Client Data. Client represents, warrants and covenants that it has and will have all rights necessary and full legal authority to input, import, upload, submit or otherwise provide HoganTaylor with access to Client Data to perform the Services and to grant the rights in and to Client Data granted to HoganTaylor in these Terms. Client acknowledges and agrees that Client must not provide Client Data to HoganTaylor if Client does not have the requisite right and legal authority to permit HoganTaylor to use and disclose the Client Data in connection with Services. Client further agrees that Client bears all responsibility and liability for the accuracy, completeness, possession, and use of Client Data in connection with Services. Client

represents, warrants, and covenants that the Client Data provided to HoganTaylor is an accurate representation of the Client Data maintained in its systems. Client shall obtain all required consents and provide all required notices required by applicable law in order for HoganTaylor to use Client Data as permitted by an Arrangement Letter or these Terms.

5.4 Client Data License. As between the Parties, Client shall own all right, title, and interest in and to Client Data. Subject to the limitations of applicable law, Client grants to HoganTaylor a non-exclusive, royalty free, fully paid up, worldwide, transferable, sublicensable right and license to access, copy, store, transmit, process, use, display, disclose, distribute, modify, and create derivative works and Insights Data based on the Client Data. Client authorizes HoganTaylor and its agents and contractors to: (i) aggregate or de-identify Client Data; (ii) compile in the ordinary course of providing Services de-identified technical, statistical or analytical data from Client Data (collectively, "Usage Data"); and (iii) use and disclose such aggregated and de-identified Client Data, including without limitation Usage Data. Notwithstanding anything to the contrary in an Arrangement Letter or these Terms, Client acknowledges that HoganTaylor may utilize Confidential Information to generate Insights Data. HoganTaylor will not use Confidential Information in a way that would permit Client or an individual to be identified by third parties without Client's prior written consent.

5.5 Prior Nondisclosure Agreements. If the Parties have executed a separate nondisclosure agreement, such agreement shall be terminated as of the effective date of an Arrangement Letter incorporating these Terms, and these Terms shall apply to the treatment of information shared by the parties under an Arrangement Letter.

5.6 Data Protection Compliance. Prior to disclosing to HoganTaylor or any of its employees, contractors or Third-Party Service providers, Client will identify in writing any personal, technical, or other data provided or made accessible to HoganTaylor pursuant to an Arrangement Letter or these Terms that may be subject to heightened protections under applicable privacy, cybersecurity, export control, or data protection laws. Unless otherwise expressly agreed upon and specified in writing by HoganTaylor, Client shall not provide HoganTaylor or any Third-Party Provider with access to such data and Client shall be responsible for the handling of all such data in connection with the performance of Services, including, but not limited to, the scrubbing, de-identification, de-aggregation, protection, encryption, transfer, movement, input, storage, migration, deletion, copying, processing, and modification of such data. Further, Client shall not provide HoganTaylor with access to any information subject to HIPAA without a BAA in place between the Parties.

5.7 Transmission of Information. The Parties acknowledge and agree that they may convey information and documentation, including Confidential Information and Personal Information, via various forms of electronic transmission, including, but not limited to, Third-Party Products, such as, email, FTP and cloud-based sharing and hosting applications (e.g., portals, data analytics tools, and helpdesk and support ticketing applications), and that neither party has control over the performance, operation, reliability, availability, or security of these electronic transmissions methods. Therefore, neither party will be liable to the other for any loss, damage, expense, harm, disclosure or inconvenience resulting from the loss, delay, interception, corruption, unauthorized disclosure, or alteration of any electronic transmission where the Party has used commercially reasonable efforts to protect such information. HoganTaylor may offer

Client various platforms for the exchange of information. Client shall be bound by and comply with all user terms and conditions made available (whether by link, click-through, or otherwise) with respect to such platforms. Each party agrees to transmit Confidential Information and Personal Information consistent with applicable laws and any other obligations the respective party may have. HoganTaylor may use Confidential Information and Personal Information to perform its obligations and exercise its rights under an Arrangement Letter or these Terms. Client represents and warrants that it has provided all notices and obtained all consents required under applicable data protection laws prior to Client's collection, use and disclosure to HoganTaylor, its employees and contractors, and Third-Party Providers, such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

5.8 Use of AI. HoganTaylor may use artificial intelligence ("AI") tools, including Microsoft Copilot, Microsoft Copilot for Teams, and other approved enterprise-grade technologies, to enhance the efficiency, consistency, and accuracy of HoganTaylor's services. These tools may assist with document drafting, data analysis, workflow automation, and similar professional activities. All AI tools used by HoganTaylor operate within its secure enterprise environment and are subject to the same confidentiality, privacy, and data protection standards that apply to Confidential Information or Personal Information. HoganTaylor does not use consumer or publicly available AI tools that process data outside its managed systems, and all data is handled in accordance with applicable privacy laws and professional confidentiality obligations. Neither Microsoft nor any Third-Party Service or Third-Party Provider is permitted to use client data to train public AI models. AI tools are used solely to assist HoganTaylor's professionals. Any AI-generated content or insights are reviewed and validated by qualified personnel before being relied upon or shared externally. AI technologies may occasionally produce incomplete or inaccurate outputs. HoganTaylor does not guarantee the accuracy, completeness, or suitability of AI-generated content and will not be liable for any loss, error, or omission arising from reliance on such outputs. Professional judgment and verification are always applied before final deliverables are issued to Client. HoganTaylor may utilize AI-enabled meeting note-taking solutions, such as Microsoft Copilot for Teams or other approved enterprise-grade technologies, to support meeting documentation, track action items, and facilitate follow-up communications. These tools leverage artificial intelligence to generate transcripts, summaries, and insights from meeting audio, video, or chat content. All recordings and transcriptions are processed exclusively within a secure enterprise environment and are subject to the same confidentiality and data protection standards as all other Confidential Information or Personal Information. HoganTaylor does not permit the use of external or Third-Party meeting notetakers, whether AI-powered or human-operated, unless they are expressly approved and managed by HoganTaylor. No meeting data is used by Microsoft nor any Third-Party Service or Third-Party Provider to train public AI models. Prior to any meeting being recorded, transcribed, or analyzed using AI tools, HoganTaylor will notify participants in advance and provide an opportunity to consent or opt-out, where applicable. AI-generated transcripts and summaries are provided solely to enhance efficiency and internal accuracy. These records may contain errors or omissions, and HoganTaylor does not guarantee their completeness or accuracy. Final records, reports, or deliverables are subject to review and verification by HoganTaylor personnel.

5.9 Call Recording. HoganTaylor represents and warrants that, to the extent applicable to its Services, it will comply with all relevant federal, state, and local laws, rules, regulations, and ordinances, including, but not limited to, call recording laws, including the Federal Telephone Consumer Protection Act of 1991, the Federal Consumer Fraud and Abuse Prevention Act of 1994, the Telemarketing and Consumer Fraud and Abuse Prevention Act (as amended), and Internal Revenue Code (“IRC”) Sections 6713 and 7216, along with all related regulations.

5.10 Confidential Tax Information. HoganTaylor recognizes that Confidential Information or Personal Information may include sensitive tax return information subject to IRS regulations governing its use and disclosure. HoganTaylor acknowledges that violations of IRC Sections 6713 or 7216 may result in criminal prosecution, imprisonment, and monetary penalties for unauthorized use or disclosure of tax return information. HoganTaylor agrees to access sensitive tax return information, Confidential Information, or Personal Information, solely for the purpose of providing Services, or as otherwise permitted by these Terms, and will not disclose such information to any third party. HoganTaylor further represents and warrants that it has notified, in writing, any employees with access to such Confidential Information of the applicability of IRC Sections 6713 and 7216, including a description of the requirements and penalties under those sections.

6. THIRD-PARTY PRODUCTS AND SERVICES

6.1 Use of Third-Party Providers. From time to time and depending upon the circumstances, HoganTaylor may, in its sole discretion, engage Third-Party Providers, located within or outside the United States, to assist it in providing Services. In such circumstances, it may be necessary for HoganTaylor to disclose Confidential Information or Personal Information to such providers. Client consents to the sharing by HoganTaylor of information, including Confidential Information and Personal Information, with these Third-Party Providers on the same basis as HoganTaylor would be permitted to share information with one of its employees; provided that such recipients are bound by written confidentiality requirements no less protective of Confidential Information and Personal Information as set forth in these Terms. Client acknowledges and agrees that HoganTaylor’s use of Third-Party Providers may involve the processing, input, disclosure, movement, transfer, and storage of Client Data outside of HoganTaylor’s technology infrastructure. HoganTaylor will be responsible to Client for the performance of its Third-Party Providers, solely as related to Services, subject to all limitations and disclaimers set forth in these Terms. To the extent the use of any Third-Party Provider results in additional fees to be paid by Client, HoganTaylor will obtain Client’s specific approval for such fees prior to either engaging with the Third-Party Provider directly or requesting Client to sign up directly with the Third-Party Provider.

6.2 Use of Third-Party Products. HoganTaylor may provide Services using Third-Party Products. Client acknowledges that HoganTaylor’s use of Third-Party Products may involve the processing, input, disclosure, movement, transfer, and storage of Client Data, including Confidential Information and Personal Information, within the Third-Party Product’s infrastructure, and that the terms of use and service set forth in the end-user license, subscription, or other agreement with the licensor of such Third-Party Product (collectively, “EULAs”), including, but not limited to, applicable laws, will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product’s infrastructure, as well as, the service levels associated with such Third-Party Product. Client hereby consents to the disclosure of Client’s information, including Client’s

Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein and Client acknowledges and agrees that such Client-provided data and information may be collected, processed, stored, and used by such licensors for benchmarking, analytics, marketing, and other business purposes in support of the Third-Party Product. To the extent HoganTaylor gives Client access to a Third-Party Product in connection with the Services, Client shall comply with the terms of any applicable EULA for such Third-Party Product and shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product, including any user to whom Client grants access to such Third-Party Product. Client shall indemnify and hold HoganTaylor, and its partners and employees, harmless from and against any claims, actions, lawsuits, proceedings, judgments, liens, losses, damages, costs, expenses, fees (including reasonable legal fees, expenses, and costs), and other liabilities relating to, or arising from or out of, the improper use of a Third-Party Product, or a violation of the terms of the applicable EULA for such Third-Party Product, by Client or any user to whom Client grants access to such Third-Party Product.

6.3 Client-Selected Providers. Client may request that HoganTaylor engage a third-party service provider outside of HoganTaylor's Third-Party Provider process ("Client-Selected Provider"). Depending on the Client-Selected Provider, HoganTaylor may require Client to sign up directly with such Provider or provide HoganTaylor written authorization to engage such Provider. HoganTaylor will not be responsible for any fees due to a Client-Selected Provider. Client shall indemnify and hold harmless HoganTaylor, and its partners and employees, from any damages or loss suffered by Client or a third party resulting from Client's use of a Client-Selected Provider, save for any such damage or loss resulting from HoganTaylor's gross negligence or willful misconduct.

6.4 Delay Caused by Third Parties. Client acknowledges that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond HoganTaylor's control, including without limitation internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. HoganTaylor will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will HoganTaylor be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by Client, including, Confidential or Personal Information, resulting from use of a Third-Party Product. Client acknowledges that it may be responsible for the payment and purchase or license of any Third-Party Product utilized, and Client's use of such Third-Party Product is governed by the terms of any license or other agreement between Client and the Third Party.

6.5 Use of Independent Contractors. If HoganTaylor assigns an independent contractor to work on any matter which HoganTaylor has undertaken on Client's behalf, the independent contractor will perform such work under HoganTaylor's oversight and control, and HoganTaylor will charge Client hourly rates for the contractor's work based upon HoganTaylor's own hourly rates for employees with similar qualifications and experience.

7. MISCELLANEOUS

7.1 Updates to Terms. While HoganTaylor provides services to Client, HoganTaylor may update its Services, these Terms, and any applicable documentation to reflect changes in, among other things, laws, regulations, rules, technology, industry practices, patterns of system use, and availability of third-party applications. HoganTaylor's updates will not materially reduce

the level of performance, functionality, security, or availability of Services during the term of an Arrangement Letter. HoganTaylor may therefore unilaterally amend these terms at any time, which will be effective once published. However, revisions to Sections 1, 3, 4, or 5, may only be made by HoganTaylor by providing thirty (30) calendar days' advance written notice to Client (an "Update"). Client may terminate an Arrangement Letter ninety (90) calendar days after the effective date of such Update if Client's notice of termination is provided no more than thirty (30) calendar days after the date HoganTaylor provides notice of such Update to Client. Client's failure to provide such notice within the thirty (30) calendar day period shall constitute Client's consent to the Update.

7.2 Publicity. Neither Party will use the tradename, trademark, approved logo or other marks of the other Party (collectively, "Marks") without the prior written consent of the other Party, except as follows: (i) as required by law; or (ii) use in connection with any financing transaction, sale or due diligence inquiry, or legal, accounting or regulatory requirement. Neither Party shall unreasonably withhold consent in the event the other Party requests consent to use the other Party's Mark.

7.3 Beneficial Ownership Information Reporting. Unless an Arrangement Letter specifically provides otherwise, HoganTaylor is not responsible for assisting Client in determining Client's Beneficial Ownership Information ("BOI") report filing obligations under the Corporate Transparency Act ("CTA"), for filing reports, updates to previously filed reports, or for ensuring Client files or updates reports. HoganTaylor shall have no liability resulting from Client's failure to comply with the CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting legal counsel if Client has questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

7.4 Requests for Services. In responding to requests for services made by Client's officers, managers, employees, or agents, HoganTaylor will presume that all requests have been authorized by Client's internal procedures. Client is responsible for all management decisions and responsibilities and for designating and documenting the authorized users for the Services. Client is responsible for evaluating the adequacy and results of the Services performed and accepting responsibility for such Services, including decisions regarding the implementation of any recommendations provided by HoganTaylor. If Client wishes to limit the individuals who can request services, Client must notify HoganTaylor of any limitations in writing and provide it with a reasonable amount of time to implement the limitations.

7.5 Uncontrollable Delays. The time for performance of any of Client's or HoganTaylor's obligations (other than the obligation to pay money due) will be extended for a reasonable time in the event of causes beyond Client's or HoganTaylor's reasonable control, including without limitation acts of God, war, acts of government, fire, flood, strike or labor problems, sabotage, and delays in obtaining labor, materials, equipment, or transportation.

7.6 Suspension of Services. If Client fails to pay any invoice when due, HoganTaylor reserves the right to suspend the performance of Services until Client's account is paid in full or Client has made other payment arrangements satisfactory to HoganTaylor. HoganTaylor may also suspend Client's access to any portion or all of the Services if: (i) HoganTaylor reasonably determines that (A) there is a threat or attack on HoganTaylor's systems used to provide the Services; (B) Client's use of the Services disrupts or poses a security risk to HoganTaylor or to

any of HoganTaylor's clients or vendors; (C) Client is using the Services for fraudulent or illegal activities; (D) subject to applicable law, Client has ceased to continue Client's business in the ordinary course, made an assignment for the benefit of creditors or similar disposition of its assets, or become the subject of any bankruptcy, reorganization, liquidation, dissolution, or similar proceeding; (E) HoganTaylor's provision of the Services to Client is prohibited by applicable law; or (F) Client has failed to comply with any material provision of an Arrangement Letter or these Terms; or (ii) in the event of Service Suspension. HoganTaylor will use commercially reasonable efforts to (a) provide written notice of any Service Suspension to Client, (b) provide updates regarding resumption of access to the Services following any Service Suspension, and (c) resume providing access to the Services as soon as reasonably possible after the event giving rise to the Service Suspension is cured. HoganTaylor will have no liability for any damage, liabilities, losses (including any loss of data or profits), or any other consequences that Client or any Authorized User may incur because of a Service Suspension. HoganTaylor's suspension of Services will not affect Client's obligations to HoganTaylor under an Arrangement Letter or these Terms.

7.7 Termination by Client. Unless stated otherwise in an Arrangement Letter, Client may terminate an Arrangement Letter at any time by written thirty (30) days' notice to HoganTaylor. Subject to any restrictions imposed by applicable ethical rules, HoganTaylor may terminate an Arrangement Letter at any time upon written notice to Client. Termination for any reason will not affect Client's obligation to pay HoganTaylor for fees and expenses incurred prior to termination or in transferring files to and otherwise cooperating with any successor advisor. If Client terminates any Arrangement Letter after HoganTaylor has commenced performing Services under a fixed fee arrangement, Client will be obligated to pay HoganTaylor the entire fixed fee upon termination.

7.8 Suspension of Arrangement Letter. When an Arrangement Letter has been suspended at Client's request and work under that Arrangement Letter has not recommenced within one hundred and twenty (120) days of the request to suspend work, HoganTaylor may, at its sole discretion, terminate an Arrangement Letter without further obligation to Client. Resumption of work following termination may be subject to HoganTaylor's client-acceptance procedures and, if resumed, a new Arrangement Letter (which may vary from the previous Arrangement Letter in scope, timing, fees, or other elements) would need to be mutually agreed upon and executed.

7.9 Termination by HoganTaylor. HoganTaylor may terminate an Arrangement Letter immediately in HoganTaylor's sole discretion if HoganTaylor determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or client acceptance or retention standards, or if Client or any of its subsidiaries, sister entities, parent entities, officers, directors, owners, affiliates, or employees, is placed on a verified sanctioned person list, including without limitation lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union, or any other relevant sanctioning authority.

7.10 Survival of Provisions. All provisions of these Terms shall survive the termination or cancellation of an Arrangement Letter, except that HoganTaylor will not have any obligation to provide Services after termination.

7.11 Entire Agreement; Interpretation. These Terms and any Arrangement Letters between the Parties represent HoganTaylor's entire agreement and understanding concerning the engagement described in an Arrangement Letter, and they supersede all prior and contemporaneous agreements. All Terms and Arrangement Letters must be construed according to their fair meaning and not strictly for or against any Party.

7.12 Amendments, Waivers and Consents. Except as provided herein, neither these Terms nor an Arrangement Letter may be amended without HoganTaylor's written consent. No waiver of any breach of these Terms or an Arrangement Letter will be effective unless the waiver is in writing and signed by the party against whom the waiver will be enforced. No waiver of any one breach will be deemed a waiver of any other or subsequent breach.

7.13 Assignment; No Third-Party Beneficiaries. Client may not assign an Arrangement Letter or these Terms to any other party without HoganTaylor's prior written consent, except that either Party may make an assignment to any person that acquires substantially all of a Party's assets and goodwill. These Terms and an Arrangement Letter are binding on HoganTaylor's and Client's respective successors and assignees. Except as expressly provided in an Arrangement Letter, there are no third-party beneficiaries to an Arrangement Letter or these Terms.

7.14 PrimeGlobal Association. HoganTaylor LLP is a member of PrimeGlobal, a global association of independent accounting firms. No PrimeGlobal member firm is an agent or partner of the Association or of any other member firm. No PrimeGlobal member firm has the authority to enter any legal obligations on behalf of the Association or any other member firm. If HoganTaylor introduces Client to another PrimeGlobal member firm, HoganTaylor specifically denies any liability for any work performed by that firm. Client should make Client's own contractual arrangements with that firm for work performed by that firm. The fact that Client may have been introduced to HoganTaylor by another PrimeGlobal member firm does not make that firm, its partners, or its employees, responsible for any of HoganTaylor's acts or omissions. HoganTaylor is not the agent or partner of PrimeGlobal or any other member firm and does not have the authority to enter into legal obligations on behalf of either the Association or any other member firm thereof. Client agrees that (i) subject to the terms of an Arrangement Letter, HoganTaylor has liability for any Services performed under an engagement and (ii) neither PrimeGlobal nor any other member of PrimeGlobal has liability for such Services, and Client further undertakes not to make any claim or bring any proceedings against either PrimeGlobal or any other member of PrimeGlobal in relation to Services covered by an Arrangement Letter.

7.15 Electronic Signatures and Communications. The Parties agree that any Electronic Signature of a party to an Arrangement Letter or any Electronic Signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. Client understands and agrees that any Communications regarding the Services may be provided by electronic means, including those required by federal or state law; any customer service communications, including without limitation communications with respect to claims of error or unauthorized use of the Services; any invoices or requests for payment related to the Services, whether from

HoganTaylor or Third-Party Providers behalf; and any news, alerts, or other information from HoganTaylor or its affiliates (i) related to the Services HoganTaylor is providing to Client or (ii) that HoganTaylor deems may be of interest to Client and which Client hereby consents to receive until Client withdraws such consent as described in HoganTaylor's Online Privacy Notice. Although HoganTaylor reserves the right to provide Communications in paper format at any time, Client agrees that HoganTaylor is under no obligation to do so. All agreements and Communications in either electronic or paper format will be considered to be "in writing." Any agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form.

7.16 Notice. Unless otherwise expressly agreed upon by the parties in an Arrangement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in an Arrangement Letter, or such other address as such party may indicate by a notice delivered to the other party. Except as otherwise expressly provided in an Arrangement Letter, notices hereunder will be deemed given and effective: (i) if personally delivered, upon delivery; (ii) if sent by registered or certified mail or by overnight courier service with tracking capabilities, upon receipt; and (iii) if sent by electronic mail (without indication of delivery failure), at such time as the party that sent the notice receives confirmation of receipt, whether by read-receipt confirmation or otherwise.

7.17 Non-solicitation. HoganTaylor's professional standards require it to perform certain additional procedures, on current and previous years' engagements and often at significant cost, whenever a partner or employee leaves HoganTaylor and is subsequently employed by or associated with a client in a key position. Accordingly, during the term of the Arrangement Letter and for one year after the termination or expiration of the Arrangement Letter (the "Restricted Period"), Client covenants and agrees that it shall not directly or indirectly, actively, or inactively, solicit, divert, or attempt to solicit or divert any partner or employee of HoganTaylor for itself or on behalf of any other person, partnership, corporation, or other entity, provided that the partner or employee was a partner or employee of HoganTaylor at any time during the Restricted Period. Client acknowledges and agrees that any loss or injury from its breach of this non-solicitation provision is incapable or unreasonably difficult of precise estimation or determination. Accordingly, in the event of Client's breach of this non-solicitation provision, Client agrees to pay HoganTaylor liquidated damages in an amount equal to 50% of the partner's or employee's annual salary at the time of Client's breach ("Liquidated Damages"). Client acknowledges and agrees that the Liquidated Damages bear a reasonable relation to HoganTaylor's probable loss in the event of Client's breach of this non-solicitation provision.

7.18 Audits. HoganTaylor or its nominee (including its affiliates and auditors) may inspect and audit Client's use of the Services at any time during the term of an Arrangement Letter and for one (1) year following the termination. Client shall make available all such books, records, equipment, information, and personnel, and provide all such cooperation and assistance, as may be requested by or on behalf of HoganTaylor with respect to such audit. If the audit determines that Client's use of the Services exceeded the usage permitted by an applicable Arrangement Letter, Client shall pay HoganTaylor all amounts due for such excess use of Services, plus interest on such amounts. If the audit determines that such excess use equals or

exceeds 10% of Client's permitted level of use, Client shall also pay HoganTaylor all costs it may incur in conducting the audit. Client shall make all payments required under this Paragraph 7.18 within ten (10) business days of the date of written notification of the audit results. HoganTaylor reserves the right to exercise any other rights or options available to it under an Arrangement Letter or these Terms resulting from any other issues identified during the course of the audit.

7.19 Application of Indemnity Provisions to Publicly Traded Entities. Any obligation to indemnify HoganTaylor set forth in these Terms shall not apply to Clients that are publicly traded entities unless otherwise agreed-to in an Arrangement Letter.

7.20 Headings. Headings are included for the purpose of convenience only and shall not affect the interpretation of any provision of these Terms, an Arrangement Letter, or any exhibit.

7.21 Interpretation. In the event of an express conflict between these Terms and the terms of an Arrangement Letter between the Parties, the terms of an Arrangement Letter shall control.

7.22 Further Action. The Parties shall make reasonable efforts to take all necessary steps and execute agreements necessary to effectuate the purpose and intent of an Arrangement Letter and these Terms, including without limitation the execution of contracts to legitimize data flows required for Services or effectuate these Terms.