

## **Schedule B**

### **Country Schedule – Luxembourg**

**1. About this Country Schedule**

This Country Schedule is applicable where the Agreement is entered into in the country or territory set forth above. Capitalized terms used in this Country Schedule but not defined have the meanings given in the Agreement.

**2. Governing Law**

The Agreement and any dispute arising from the Agreement, whether contractual or non-contractual, will be governed exclusively by Luxembourg law and be subject to the exclusive jurisdiction of the Luxembourg-Ville (Luxembourg) courts.

**3. Liability Cap**

Vialto's total liability (including interest) for all claims relating to the Services or the Agreement is limited to (i) three times the amount of fees paid to Vialto under the relevant Agreement for the Services giving rise to the claim or (ii) one million euros, whichever is lower.

**4. Intellectual Property Rights**

The ownership of copyright in the Deliverables by the Client, as stated in the Agreement shall be limited to those identified as "Client Material." Otherwise, Vialto shall grant the Client non-exclusive and non-transferable rights to the use of the other Deliverables for the Client's internal purposes. In any case, marketing right is excluded.

**5. Compliance Checks and Processes**

Vialto applies acceptance and continuance procedures including anti-money laundering. The Client is required to i) assist Vialto beforehand in identifying its beneficial owners and managers; ii) represent that its activities, products and services, and those of the entities of its group, are not directly or indirectly prohibited or restricted by any applicable regulation; iii) represent that it complies with its obligations (regulatory, tax and others) in countries where it operates; and iv) immediately inform Vialto if it identifies, learns or suspects any change hereto or fact that must be brought to Vialto's attention in this regard. Any delay or failure by the Client in doing so may result in the Services and/or the Agreement being delayed or canceled at no cost and liability by Vialto. If the Client is an issuer of financial instruments as defined by the EU Market Abuse Regulation, Vialto may be considered a potential insider, depending on the circumstances. In such cases, Vialto shall, on behalf of the Client, draw up and maintain a list of Vialto employees affected from the moment when the Client notifies Vialto that the latter has received inside information within the meaning of the EU Market Abuse Regulation.

Under the Luxembourg law of 23 July 2016 on the audit profession, Vialto is required to adopt professional secrecy and to maintain strict confidentiality regarding all information obtained while performing its engagements. In order to enable Vialto to fulfil its engagements, especially with regard to other Vialto entities or in the Client's interests in the broad sense, the Client consents to Vialto sharing certain information pertaining to it, but not including the details of the Services.

Vialto reserves the right to use secure third-party systems and/or technological solutions tailored to the Vialto's line of business (including on the Internet) (the "Experts") and the Client expressly acknowledges this capability of Vialto and consents to the relevant information concerning it being disclosed to such Experts.

6. **DAC 6**

Notwithstanding anything to the contrary in the Contract, the Client is authorised to disclose the deliverables to the tax authorities (the "Tax Authorities") or intermediaries (the "Intermediaries") within the meaning of the Council Directive amending Directive 2011/16/EU as regards mandatory exchange of information in the field of taxation in relation to reportable cross-border arrangements (commonly referred to as DAC6). The Client shall provide Vialto with the name and details of such Intermediaries to which a deliverable was disclosed by itself or by the Client. Under no circumstances may Vialto be held liable to the Tax Authorities and Intermediaries who may have access to the Deliverables. Any rights and remedies available to Vialto in the Contract in case of third party claims against Vialto and/or a Vialto entity in connection with the Services and/or a deliverable remain applicable.

7. **Mandate**

In the event that the entity which signs the Agreement (the "Signatory") is acting as duly authorised representative of one or several other entity(ies) (the "Represented Client(s)"), the Agreement shall constitute separate bilateral contracts between Vialto and each Represented Client, each of which will be deemed to be the Client. To this end, the Signatory confirms that i) each Represented Client has the same non-conflicting interest in the performance of the Agreement; ii) each Represented Client expressly waives its right to have its own personal original; and (iii) that the Signatory shall provide each Represented Client with a full copy of the Agreement. The Signatory represents and warrants that the Represented Clients, for which the Signatory stands surety, each agree with the entire provisions of the Agreement. Should any Represented Client not comply with, or breach the Agreement, the Signatory shall cause and maintain full compliance by such Represented Client with its entire obligations to Vialto.

8. **Local Law Requirements**

Vialto shall carry out the assignment it has been entrusted with in accordance with the fundamental principles of the code of practice, ethics and independence defined by the *Ordre des Experts-Comptables*, relevant regulations and professional standard practices. In carrying out its assignment, Vialto shall comply with the relevant statutory obligations, including but not limited to obligations regarding independence, anti-money laundering and the fight against the financing of terrorism. The legal and professional obligations incumbent on Vialto and the fundamental principles referred to above may be consulted on the website of the *Ordre des Experts-Comptables* [www.oec.lu](http://www.oec.lu)