

Tax Compliance and Consulting Services (All Jurisdictions)

Additional Terms Applicable to Tax Compliance, Tax Consulting and Tax Preparation Services.

Tax Services: Vialto will provide tax compliance and consulting services to You which include, where applicable based on the service plan you selected, home and host country income tax return preparation, related tax compliance services, administrative support and tax consulting services (collectively the "Tax Services"). Vialto may also prepare other tax documents or calculations, including hypothetical tax calculations, tax equalization settlement calculations, and any other tax returns or documents under the Agreement. From time to time, You may ask us to provide Additional Services.

Tax Plan: Unless explicitly agreed otherwise, You are solely responsible for any and all other tax or information return required to be filed with the authorities not otherwise included with Your Services (for example, and without limitation, estate, inheritance, gift or trust tax or information returns, wealth or asset-based tax or information returns, locality income or gross receipts filings, sales and use tax or VAT filings, information reporting filings, entity tax or information filings such as for LLCs, corporations, partnerships). Please note that if You made a gift to an individual during the tax year, it may (or may not) attract tax in Your jurisdiction. It is your responsibility to ensure reporting of any taxable or reportable gifts. In addition, unless specifically agreed in writing, the preparation of Your income tax returns does not include any assistance in preparing tax returns for Your spouse, unless filing jointly, who is not a party to this Agreement, or dependent children, or responding to tax authority inquiries or audits including, without limitation, review of assessments and/or penalty and interest letters. Such services must be procured under a separate agreement and shall be deemed "Additional Services."

Filing Extensions: Although Vialto will strive to complete the preparation of Your tax returns in time for you to file the returns by the applicable filing deadline, situations may arise that may cause delays in obtaining information required for the completion of Your returns. Should complete data not be available in sufficient time for us to complete the returns, where applicable or available, you authorize us to submit an extension request to the relevant tax authorities. Please note that some jurisdictions (e.g., Ireland and Spain do not permit an extension for income tax returns) do not permit extensions to file. Where that is the case, Vialto will provide the applicable forms to You for completion and submission. Please note (i) that the lack of filing before the deadline could lead to the imposition of penalties, surcharges, and/or interest charges; and (ii) that the exercise of the tax options is dependent on the timely filing of the relevant tax return. If You anticipate a significant tax benefit that depends on an option to be exercised in the tax return, You agree to advise us in advance so that Vialto can take the appropriate action to expedite the filing of Your tax return.

Where available, extension request forms generally require the taxpayer to estimate their tax liability for the year and pay any expected balance due with the extension request. If Vialto does not have sufficient information from You to properly estimate Your tax liabilities prior to the tax filing deadline, Vialto may not be able to prepare any required extension request forms. In such cases, Vialto will provide the applicable forms to You for completion and submission.

Please note also that any available extension of time generally applies only to the filing date of Your income tax returns and **not** the payment of any tax. Any balance of tax due for the applicable year must generally be paid by You by the tax filing deadline (or by the applicable tax payment date) to avoid penalty and interest charges.

In many tax jurisdictions, the availability of certain tax benefits, such as tax credits or deductions, is dependent on the timely filing of the relevant tax return. If You anticipate a significant tax benefit (e.g., a significant credit or deduction), including those resulting from investment vehicles including partnerships and other types of pass-through entities, You agree to advise Vialto in advance so that Vialto can take the appropriate action to expedite the filing of Your tax return.

Additional Services: Required Disclosures: Certain laws and/or regulations, including but not limited to, for example those adopted because of the European Union Council Directive (EU) 2018/822 of May 25, 2018, amending Directive 2011/16/EU, or other jurisdictional specific reporting regimes, require advisors or taxpayers to disclose certain transactions to a tax authority. These laws may require disclosure of certain transactions by Vialto or by other Vialto Firms. The parties shall cooperate with each other to allow the filing of such disclosures. If Vialto reasonably believes it is required to make such disclosure, Vialto will make the disclosure, or where applicable, coordinate with other Vialto Firms, if disclosure is required by other Vialto Firms. Where Vialto or other Vialto Firms are required to make such a disclosure, where practicable and if permitted by law, Vialto will share that disclosure with You before it is filed. If Vialto is requested or authorized by You or

required by government regulation, regulatory agency, subpoena, or other legal process to produce Vialto's Deliverables, working papers or personnel for testimony or interview with respect to Services Vialto performed for You, you will reimburse Vialto for Vialto's and its counsels' reasonable and demonstrable expenses and professional time incurred in responding to such a request or complying with such an authorization or requirement. The work related to this Section (Additional Services: Required Disclosures) is not within the scope of Tax Services provided under the Agreement and shall be deemed Additional Services subject to Vialto's acceptance and additional billing fees.

Your Responsibilities: The performance of and fees for the Tax Services assumes that Vialto will receive complete and timely information and assistance from You based on time deadlines established by Vialto. The successful completion of Vialto's engagement is dependent on this information and support required from You. Vialto expects that you will provide complete and accurate information and timely assistance to us during Vialto's provision of the Tax Services. In general, to ensure the efficient completion of Your tax returns in accordance with Your chosen service plan, all information should be provided to us using the myMobility platform. However, where You require Vialto to obtain information directly from a third party specified by You, You will accept responsibility for the accuracy of the information provided by such third party. Furthermore, to the extent that You ask us to coordinate or communicate with another advisor, you agree that such individuals are authorized to provide us with information. Vialto will contact You if Vialto believes additional work needs to be conducted related to this and notify You of the related fees, if any, for such additional work.

Reliance and Use: Vialto is providing these Tax Services and Deliverables solely for Your use and benefit and pursuant to this Agreement including the respective Schedules, including where the Tax Services include preparation of a joint tax return or a return that may benefit Your spouse or any dependent children.

In accordance with Vialto's professional responsibilities and related regulatory requirements, Vialto will rely in good faith on the information provided to it for purposes of preparing the income tax returns covered by this Agreement. While Vialto will exercise Vialto's normal due diligence and make reasonable inquiries where warranted, Vialto is not responsible for chasing information following Vialto's initial request for it or otherwise verifying, analyzing, auditing, collating or reconciling the compensation and other information provided by You. If Vialto believes that a complete and accurate tax return cannot be prepared based on the income and other information provided to Vialto, Vialto will promptly notify You of such and propose remedial measures; such remedial measures may, in Vialto's sole and reasonable discretion, be deemed Additional Services subject to additional fees. Vialto will have no obligation to prepare such a tax return if You do not procure such Additional Services or if mutual consent on remedial measures is not reached between Vialto and You.

Limitations: Vialto's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Vialto will not perform an audit or provide an opinion or other form of assurance, and Vialto will not verify or audit any information provided to Vialto.

Tax Return Submission. *Vialto Responsibilities:* Vialto is NOT responsible for ensuring the submission of income tax returns prepared by Vialto to the applicable tax authorities unless such income tax returns are being filed electronically and Vialto has received a timely executed e-file consent from You and, where applicable, Your spouse if You are filing a joint return. Vialto is NOT responsible for arranging or facilitating the payment of any tax liabilities due on submission of a tax return or otherwise due during a tax year. You are solely responsible for making all such tax payments.

Signing and Submitting Tax Returns to Tax Authorities: Most of the tax returns that Vialto will prepare require Your signatures, under penalties of perjury, affirming that the tax return(s) and the accompanying schedules and statements are true, correct and complete to the best of Your knowledge. You are responsible for understanding and agreeing with the various amounts, computations and statements made in the tax return(s) and signing the applicable tax returns before they are filed with the taxing authorities. If Vialto is engaged to prepare any income tax returns for a jurisdiction other than where You are currently located, these income tax returns may or may not require Vialto to sign the returns as a preparer under that country's or state's law. It is Vialto's understanding that You will file returns, as prepared by Vialto, unless You inform us (in writing) otherwise. The signing of completed tax returns and submission to the tax authorities is your responsibility. For example, in Ireland and the UK, the tax system operates on a self-assessment basis, such that the obligation to file tax returns and make tax payments rests with the taxpayer and is not dependent on a specific request being made by the tax authorities to the taxpayer for such returns and payments.

Electronic Filing of Tax Return: Many taxing authorities offer or require electronic filing for certain tax returns. In some situations when Vialto is mandated to file returns electronically, the taxing authority may permit the taxpayer to opt-out from electronic filing. Unless a taxing authority does not provide for electronic filing, or You elect to opt-out, as part of the Services covered by this Agreement, where feasible Vialto may act as the Electronic Return Originator ("**ERO**") with respect to the

returns indicated above. You will need to provide Your consent for e-filing, either through approved electronic means or with an ink signature and confirm that you have reviewed the returns and that they are true, correct and complete to the best of your knowledge. Your consent, and designation of Vialto as the ERO allows the taxing authorities to disclose to us the following: (1) any acknowledgement that return(s) have been accepted; (2) the reason(s) for any delay in processing a return or refund; and (3) information regarding any refund or offset. If a particular return is ineligible or unable to be processed electronically after making reasonable efforts to do so pursuant to the procedures established by the appropriate tax authority, Vialto will provide You with a paper return that must be filed unaltered by You in accordance with the with the instructions provided.

Mailing Services: Where agreed by both parties in writing, Vialto will assist you by mailing to the appropriate tax authorities the tax returns prepared by Vialto and signed/approved by You pursuant to the provision of Services under this Agreement (the "Mailing Service"). Only tax returns that are required to be paper filed and/or have not been processed electronically qualify to participate in any Mailing Service under this Agreement.

You Vialto will each maintain records to document each such Mailing Service request.

You acknowledge that many tax authorities do not allow for electronic signatures or inked signatures sent by facsimile. If You direct Vialto to file a return with Your electronic or facsimile signature, You understand that the tax authority may reject the filing and, notwithstanding anything contained herein, You further acknowledge that many tax authorities do not accept tracked services (e.g., FedEx, DHL, UPS) and therefore Mailing Services may need to be performed using the jurisdiction's standard mail.

Document Retention: Local laws may require You to maintain documentation to support the tax return(s) as filed, as penalties can be imposed for failure to produce adequate documentation supporting the items included in a tax return.

Limit of Liability for Tax Services: In addition and subject to Section 7 of this Agreement titled "Liability & Disclaimers", Vialto shall have no liability to You or any other person of any kind whatsoever, including without limitation with respect to any interest, penalties or fees for either late payment or late filing fees assessed by a taxing authority, if (1) Vialto provides the Mailing Service and a letter or package was mailed timely to the correct address and with the appropriate amount of postage, but fails to meet the filing deadline or is not ultimately delivered to the tax authority(ies) (e.g., gets "lost in the mail"); (2) all necessary and properly signed documents are not received by Vialto within the reasonable timeline agreed by You and Vialto or set out in this Agreement; (3) resulting from either the rejection of an improperly signed form or from Vialto's inability to track the receipt of the mailed returns; or (4) for work performed by a third party or another advisor designated by You with whom You have asked us to coordinate or communicate with, or for any act, omission, default, or neglect of, such third parties. To the extent permitted by applicable law, You will be responsible and liable for, and will indemnify Vialto against, and from, any liability which Vialto may incur to any person and against all claims, demands, proceedings, damages, losses, costs and expenses (and reasonable attorneys' fees) made against, suffered or incurred by us, directly or indirectly as a result of or in connection with the work performed by any such third party or unauthorized disclosure of Your private or confidential information by third parties.