



## **The Engagement Letter for advisory services**

We are writing to confirm the terms of the engagement by Riigimetsa Majandamise Keskus (RMK), (registry code: 70004459) (“the Client”) of KPMG Baltics OÜ (“KPMG” or “us”) to deliver advisory services to you.

### **1 Scope of the Services**

KPMG offers to perform market analysis and deliver a report on the applicable market practice related to the rights of use fees (land lease) in operating stage of on-shore wind parks. More specifically, this report will include:

- a high-level overview of the usually-applied process and land lease (use fee) structure throughout on-shore wind park development process;
- overview of land lease (use fees) levels applied in different cases in the region\*;
- assessment of the observations (including explanation of the assessment and data collection and analysis process);
- conclusion on what is the appropriate operating period annual land lease (use fee) applicable for on-shore wind parks located in the region as (i) % of revenue, and (ii) EUR / MWh;
- recommendations for changing the operating period land lease (use fee) during the contract period;
- other high-level recommendations on the planned land lease (use fee) structure for the operating period planned by RMK\*\*.

\* Please note that the precise terms related to land lease in on-shore wind projects are often commercially sensitive and confidential. Therefore, the individual case-level information may not always be available. We expect that some information may be reported only on some aggregation basis.

\*\* We would like to highlight that the described fee structure for operating period as planned by RMK may differ from the approach used in the market.

### **2 Deliverables**

As a result of the works performed, we will submit a market analysis report in English in .pdf format.

Under this engagement letter we may also provide services to you by phone and/or e-mail.

### **3 Timetable**

We will start the works right after the signing of the engagement letter. Within 7 working days of signing the engagement letter, we will deliver a draft report. We will finalize the report within 3 working days after receiving your comments. If we do not receive your comments within 3 working days after issuing the draft report, we will assume that the client has no comments and we will issue the draft report as the final report.

The timing of our work and its performance will be dependent on all relevant information and documentation and access to personnel being made available to us promptly as and



when required by us. We shall use all reasonable endeavours to meet any agreed timetable.

#### **4 KPMG resources**

This engagement will be led by Hanno Lindpere and day to day operation will be the responsibility of Dainis Bass and Sten Aan. We may appoint other KPMG Persons in the delivery of our services under this letter.

For your side Jaarek Konsa (jaarek.konsa@rmk.ee) will be the contact person.

#### **5 Our charges**

For this engagement we will charge a fixed fee of EUR 14 500, plus VAT.

In the event of other consulting services or early termination of our engagement, our normal hourly rates 150 EUR/h will apply.

We may invoice you after handing over the report. Our invoices are payable within 7 calendar days of date of issuance.

#### **6 Terms of Business**

We accept this engagement on the basis that our General Terms of Business, as set out in Appendix 1, will apply to this work and govern our relationship with you.

Please confirm your agreement to and acceptance of the terms of this letter and the attachment[s] by signing and returning to us the enclosed copy. In connection with the clause 36 on our General Terms of Business we ask you to add a copy of your passport, driving licence or identification card to the signed contract.

If there are any aspects that you wish to discuss, please let us know.

Kind regards,

Hanno Lindpere

*Partner, KPMG Baltics OÜ*

ATTACHED:

(1) General Terms of Business



I have read and understood the terms and conditions of this letter and attachment[s] and I agree to and accept them.

Name: Jaarek Konsa

Position: Head of the Department of Development and Climate

Address: Mõisa 3, Sagedi küla, Haljala vald, 45403 Lääne-Viru maakond

Signed: /digitally signed/



## GENERAL TERMS OF BUSINESS

These General Terms of Business apply to the delivery of services by KPMG to a client pursuant to a letter enclosing these General Terms of Business and recording the engagement (“**the Engagement Letter**”).

### Definitions

The meanings of the following words and phrases which are widely used in these General Terms of Business shall be as set out below:

**Services** mean the services to be delivered by us under the Engagement Letter.

**KPMG** or **we** (or derivatives) means the KPMG contracting party as identified by the Engagement Letter.

**Engagement Team** means, collectively or individually, KPMG Persons (excluding corporate bodies, entities or firms) who is or are involved in delivering the Services.

**You** (and derivatives) means the addressee (or addressees) of the Engagement Letter.

**Services Contract** means the contract formed by the Engagement Letter and these General Terms, together with any appended documents or other terms applicable to the Services (“**Additional Terms**”).

**KPMG Persons** means the KPMG contracting party, each and all of our partners, members, directors, employees and agents, as the case may be, together with any other body or entity controlled by us or owned by us or associated with us and each and all of its partners, members, directors, employees and agents and “**KPMG Person**” shall mean any one of them.

**Other KPMG Person(s)** means, collectively or individually, KPMG Persons who are not members of the Engagement Team.

**Other Beneficiaries** means any and each person or organization identified in the Engagement Letter (other than you) as a beneficiary of the Services or any product thereof.

These definitions shall apply wherever used in the Services Contract.

### Our services

1. The Engagement Letter shall set out the Services to be delivered by us and associated matters. These General Terms of Business shall be subject to variation if required in the Engagement Letter.
2. The Services shall be delivered with reasonable skill and care.
3. Where individuals to be involved in delivering the Services are named in the Engagement Letter, we shall use reasonable endeavours to ensure that they are so involved. We may substitute those identified for others of equal or similar skills but we shall consult you before doing so.
4. We may supply written advice or confirm oral advice in writing or deliver a final written report or make an oral presentation on completion of the Services. Prior to completion of the Services we may supply oral, draft or interim advice or reports or presentations but in such circumstances our written advice or our final written report shall take precedence.  
No reliance shall be placed by you on any draft or interim advice or report or any draft or interim presentation. Where you wish to rely on oral advice or on an oral presentation made on

completion of the Services, you shall inform us and we shall supply documentary confirmation of the advice concerned.

5. We shall not be under any obligation in any circumstances to update any advice, report or any product of the Services, oral or written, for events occurring after the advice, report or product concerned has been issued in final form.

### Confidentiality and data protection

6. We may acquire sensitive information concerning your business or affairs in the course of delivering the Services (“**Confidential Information**”). We shall preserve the confidentiality of Confidential Information and we shall not disclose it beyond the Engagement Team unless permitted by you or by this clause. We shall comply with the confidentiality standards imposed by any authority in the Republic of Estonia with whose requirements KPMG are bound to comply, as well as any obligations imposed on KPMG by Estonian law. Information relating to you, to our relationship with you, and to the Services, including Confidential Information, may be shared by us with Other KPMG Persons, and may be accessed by other parties who facilitate the administration of our business or support our infrastructure. We may remove, or arrange the removal of, names and any other identifiers from Confidential Information and then use such anonymized information for lawful purposes chosen at our discretion. We shall remain responsible for preserving confidentiality if Confidential Information is shared with Other KPMG Persons or accessed by such other parties.

This clause shall not apply where Confidential Information properly enters the public domain or where KPMG wish to disclose it to their professional indemnity insurers or advisers. This clause shall also not apply in relation of disclosure of information between KPMG Persons employed by or acting on behalf of different legal entities in the Republic of Estonia.

For the purposes of marketing or publicising or selling our services we may wish to disclose that we have performed work (including the Services) for you, in which event we may identify you by your name and we may indicate only the general nature or category of such work (or of the Services) and any details which have properly entered the public domain.

7. You agree to the collection and processing of your personal data to the extent and pursuant to the procedure provided for by the law and KPMG according to the Additional Terms on Data Protection. The personal data shall include the name of the individual and data allowing identifying the individual, including the individual’s contact details (e-mail address and telephone number). The personal data shall be processed for collecting, analysing and summarising data pertaining clients, introducing and selling KPMG’s services, and sending invitations to KPMG’s client events and training courses. The data may be communicated only to member firms of the KPMG international network. We will not disclose or communicate the data referred to in this article to third persons unless required to do so by the law. We will be the chief processor of the data. You may change and update your personal data or demand that the processing of your personal data for the purposes specified in this article should be discontinued.

### **Reliance on Advice**

8. Any product of the Services released to you in any form or medium shall be supplied by us on the basis that it is for your information only. The Services shall be delivered on the basis that you shall not quote our name or reproduce our logo in any form or medium without our prior written consent. You may disclose in whole any product of the Services to your legal and other professional advisers for the purposes of your seeking advice in relation to the Services, provided that when doing so you inform them that
- disclosure by them (save for their own internal purposes) is not permitted without our prior written consent, and
  - to the fullest extent permitted by law we accept no responsibility or liability to them in connection with the Services.

If the release of the product of the Service is required by law or by a competent regulatory authority in which case you shall inform us in advance in writing.

9. Any advice, opinion, statement of expectation, forecast or recommendation supplied by us as part of the Services shall not amount to any form of guarantee that we have determined or predicted future events or circumstances.

### **Ownership**

10. We shall retain ownership of the copyright and all other intellectual property rights in the product of the Services, whether oral or tangible, and ownership of our working papers. You shall acquire ownership of any product of the Services in its tangible form on payment of our Charges for any such product. For the purposes of delivering services to you or other clients, KPMG, the Engagement Team and other KPMG Persons shall be entitled to use, develop or share with each other knowledge, experience and skills of general application gained through performing the Services.

### **Our charges**

11. We shall render invoices in respect of the Services comprising fees, outlays and VAT thereon (where appropriate) (“**our Charges**”). Details of our Charges and any special payment terms shall be set out in the Engagement Letter. Our fees shall be based on the degree of responsibility of our partners, members, directors, employees or agents, as the case may be, involved in delivering the Services, their skill and time spent by them in performing them and the nature and complexity of them. Outlays will include both directly incurred costs and an amount, equal to 3.0% of the value of time, to cover incidental expenses which are not charged directly to the engagement. Our Charges may differ from estimates or quotations that may have been supplied, which shall be provisional only.

There may however be occasion where our charges are made by reference to factors other than on a time spent basis, such as monetary value, urgency, the use of research and knowledge developed with KPMG.

12. In return for the delivery of the Services by us, you shall pay our Charges (without any right of set-off), on presentation of our invoice or at such other time as may be specified in the

Engagement Letter.

- 12.1. We may charge interest on any outstanding balances at a rate of 0,05% per every day in delay (this rate applying after as well as before any court award or judgement in our favor in respect of outstanding balances).
- 12.2. We have a right to suspend our under the Services Contract if you are in delay in paying our invoices more than 30 calendar days.
- 12.3. If the Services Contract is terminated or suspended, we shall be entitled to payment for outlays incurred to that time and to payment of fees for work done, plus VAT thereon (where appropriate). Our fees for work done shall in this event be calculated by reference to our hourly rates at the time of performance of our work on the basis set out in clause 11.
- 12.4. Where there is more than one addressee of the Engagement Letter, unless provision is made in the Engagement Letter for payment of our Charges by one of you or by a third party, all of you shall each be fully liable separately to pay our Charges as well as being so liable together as a group and we shall be entitled to call upon any of you and all of you for payment in full.
- 12.5. If we are required by any court or regulatory body to provide information or to produce documents relating in any way to the Services, in any proceedings or forum in which we are not a party or participant, you shall pay our costs incurred in responding to any such requirement at our standard rates applicable at the time of responding, together with outlays including legal expenses, and VAT thereon (where appropriate).

### **Your responsibilities**

13. Notwithstanding our duties and responsibilities in relation to the Services, you shall retain responsibility and accountability for managing your affairs, deciding on what to do after receiving any product of the Services, implementing any advice or recommendations provided by us, and realizing any benefits requiring activity by you.
14. Where you require us or the nature of the Services is such that it is likely to be more efficient for us to perform work at your premises or using your computer systems or telephone networks, you shall ensure that all arrangements are made for access, security procedures, virus checks, facilities, licenses or consents as may be required (without cost to us).

### **Information**

15. To enable us to perform the Services, you shall supply promptly all information and assistance and all access to documentation in your possession, custody or under your control and to personnel under your control where required by us. If we request you to send us information or documentation by electronic means, you will present it in common file formats (MS Office) or any other format indicated by us. You shall use your best endeavours to procure these supplies where not in your possession or custody or under your control. You shall inform us of any information or developments which may come to your notice and which might have a bearing on the Services.
16. We may rely on any instructions or requests made or notices

given or information supplied, whether orally or in writing, by any person whom we know to be or reasonably believe to be authorized by you to communicate with us for such purposes (“an Authorized Person”).

We may communicate with you by electronic mail where an Authorized Person wishes us to do so, on the basis that in consenting to this method of communication you accept the inherent risks (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) that to the extent permitted by law we may intercept such communications in order to monitor them for internal compliance or other statutory purposes, and that you shall perform virus checks. We may at your request send documents to an electronic storage facility hosted or controlled by you or at your direction, in which event you shall be responsible for security and confidentiality at such facility.

17. We may receive information from you or from other sources in the course of delivering the Services.

To the fullest extent permitted by law, we shall not be liable to you for any loss or damage suffered by you arising from fraud, misrepresentation, withholding of information material to the Services or other default relating to such material information, whether on your part or that of the other information sources, unless such fraud, misrepresentation, withholding or such other default is evident to us without further enquiry.

18. Where the Services are provided in relation an individual’s own affairs, the Client shall notify KPMG of all employments and directorships with any SEC listed entity held by the individuals, their spouse, their spousal equivalent and any dependents, including a general description of the role performed. The Client shall also notify KPMG as a priority of any changes to this information, promptly as and when the changes occur.

#### **Knowledge and conflicts**

19. In clauses 19 to 24 “**Barriers**” means safeguards designed to facilitate the protection of each client’s interests and may include (for example): separate teams, their geographical and operational separation and/or access controls over data, computer servers and electronic mail systems
20. The Engagement Team shall not be required, expected or deemed to have knowledge of any information known to Other KPMG Persons which is not known to the Engagement Team.
21. The Engagement Team shall not be required to make use of or to disclose to you any information, whether known to them personally or known to Other KPMG Persons, which is confidential to another client.
22. KPMG Persons may be delivering services to, or be approached to deliver services to, another party or parties where who has or have interest which compete or conflict with yours (“**Conflicting Party**” or “**Conflicting Parties**”). KPMG Persons are and shall remain free to deliver services to Conflicting Parties, except that where the interests of the Conflicting Party conflict with yours specifically and directly in relation to the subject matter of the Services: the Engagement Team shall not deliver services to the Conflicting Party; and Other KPMG Persons may only deliver services to the

Conflicting Party where appropriate Barriers are put in place. The effective operation of such Barriers shall constitute sufficient steps to avoid any real risk of a breach of our duty of confidence to you.

23. We seek to identify Conflicting Parties in the circumstances set out in clause 22. If you know or become aware that a KPMG Person is advising or proposing to advise such a Conflicting Party, you shall inform us promptly.
24. Where a party has engaged us to deliver services before you have done so and subsequently circumstances change, we may consider that, even with Barriers operating, your interests are likely to be prejudiced and we may not be satisfied that the situation can be managed. In that event we may have to terminate the Services Contract and we shall be entitled to do so on notice taking effect immediately on delivery but we shall consult you before we take that step.

#### **The Services Contract**

25. The Services Contract sets out the entire agreement and understanding between us in connection with the Services and supersedes any prior agreements, understandings, arrangements, statements or representations relating to the Services. Any modifications or variations to the Services Contract must be in writing and signed by an authorized representative of each of us. In the event of any inconsistency between the Engagement Letter and any other elements of the Services Contract, the Engagement Letter shall prevail. In the event of any inconsistency between these General Terms of Business and Additional Terms that may apply, the Additional Terms shall prevail.

For the avoidance of doubt, the terms of this agreement shall apply to all work carried out by KPMG in connection with the Services and not otherwise covered by a previous client agreement prior to the countersignature of this agreement.

#### **Third party rights**

26. The Services Contract shall not create or give rise to, nor shall it be intended to create or give rise to, any third party rights. No third party shall have any right to enforce or rely on any provision of the Services Contract which does or may confer any right or benefit on any third party, directly or indirectly, expressly or impliedly. The application of any legislation giving to or conferring on third parties contractual or other rights in connection with the Services Contract shall be excluded. No KPMG Person shall be deemed to be a third party for the purposes of this clause.

#### **Circumstances beyond your or our control (force majeure)**

27. Neither of us shall be in breach of our contractual obligations nor shall either of us incur any liability to the other if we or you are unable to comply with the Services Contract as a result of any cause beyond our or your reasonable control. In the event of any such occurrence affecting one of us, that one shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Services Contract on notice taking effect immediately on delivery.

### **Waiver, assignment and subcontractors**

28. Neither of us shall have the right to assign the benefit (or transfer the burden) of the Services Contract to another party without the written consent of the other of us.
29. Subject to clause 28, we shall have the right to appoint subcontractors to assist us in delivering the Services but where any such subcontractors are not KPMG Persons we shall consult you before doing so. Where we appoint subcontractors under this clause, we may share Confidential Information with them and for all purposes in connection with the Services Contract we shall accept responsibility for their work which shall be deemed to be part of the Services.

### **Limitations on our liability**

30. KPMG shall be responsible for any loss or damage suffered by you arising out of or in connection with this Services Contract when the loss is caused by KPMG's gross negligence or willful default.
31. In any event, the aggregate liability to you and to Other Beneficiaries of each and all KPMG Persons shall be limited to the amount or on such alternative basis (if any) as may be specified in the Engagement Letter, or if no amount and no alternative basis are specified there, to the amount of 1 times the fees paid to us in accordance with the terms of the Engagement Letter on the basis set out in this clause.
32. If you breach any of your obligations under the Services Contract and there is any claim made or threatened against us by a third party, you shall compensate us and reimburse us for and protect us against any loss, damage, expense or liability incurred by us which results from or arises from or is connected with any such breach and any such claim. If any payment is made by you under this clause you shall not seek recovery of that payment from us at any time. In this clause "us" shall include all KPMG Persons and "you" shall include Other Beneficiaries.

### **Termination**

33. The Services Contract will come to force upon signing and will be concluded for indefinite term unless otherwise is stated in the Engagement Letter.
34. Each of us can terminate the Services Contract or suspend its operation by giving 30 days' prior notice in writing to the other at any time. Termination or suspension under this clause shall be without prejudice to any rights that may have accrued for either of us before termination or suspension and all sums due to us shall become payable in full when termination or suspension takes effect.

### **Money laundering and other criminal activity**

35. KPMG observes the obligations set forth in the Money Laundering and Terrorist Financing Prevention Act and other legislation passed on the basis of the Act including the regulations issued by the professional association as well as the international money laundering and terrorist financing prevention legislation and the anti-money laundering and counter terrorist financing rules established within the KPMG international network, and exercises the rights arising from the above legislation and regulations including the application of the

due diligence measures, the collection and retention of personal and transaction data as required by applicable legislation and the refusal of services or the discontinuance of business relations in the cases provided for in applicable legislation.

36. You shall supply information in response to our enquiries (if any) to enable us to comply with our statutory responsibilities to make disclosures to relevant authorities in respect of money laundering and any other criminal activity that we may encounter during performance of the Services and any such disclosures may include Confidential Information.

### **Notices**

37. Any notice delivered under the Services Contract shall be in writing and delivered electronically or by fax or pre-paid first class post (or pre-paid overseas equivalent) to our respective addresses appearing in the Engagement Letter. Notices shall be deemed to have received after the party confirms to have received it, e-mail or fax is delivered or seven days has passed after sending pre-paid first class post.

### **Severability**

38. Each clause or term of the Services Contract constitutes a separate and independent provision. If any of the provisions of the Services Contract are judged by any court or authority of competent jurisdiction to be void or unenforceable, the remaining provisions shall continue in full force and effect.

### **Capacity**

39. You agree to and accept the provisions of the Services Contract on your own behalf and as agent for Other Beneficiaries. You shall procure in such circumstances that any Other Beneficiaries shall act on the basis that they are a party to the Services Contract, as if they had each signed a copy of the Engagement Letter and agreed to be bound by it. However, you alone shall be responsible for payment of our charges.

### **Law and jurisdiction**

40. The Services Contract shall be subject to and governed by Estonian law and all disputes arising from or under the Services Contract shall be subject to the exclusive jurisdiction of the Estonian courts.



## **ADDITIONAL TERMS ON DATA PROTECTION**

These Additional Terms on Data Protection (“Additional Terms”) apply to processing of personal data by KPMG Baltics OÜ and/or its subsidiaries (“KPMG”) in connection with delivery of Services to a client (“Client”) pursuant to the Engagement Letter and the General Terms of Business agreed upon between KPMG and Client (together “Parties”), supplementing such Engagement Letter and General Terms of Business, unless otherwise agreed by the Parties.

### **Definitions**

Definitions set out by the General Terms of Business shall have the same meaning in these Additional Terms. Definitions set out by the General Data Protection Regulation (Regulation (EU) 2016/679 of the European Parliament and of the Council, “the GDPR”) shall have the same meaning in these Additional Terms.

### **Data processing roles**

1. KPMG as audit firm is subject to the Estonian Auditing Act (RT I 2010, 9, 41) and other applicable legislation as well as the international standards on auditing and code of ethics for professional accountants when providing statutory audit services. An auditor is by law under a professional obligation to act independently of the audited entity. KPMG as auditor determines the nature and purpose of the processing of personal data received from its clients in connection with a statutory audit or other statutory duties of an auditor. Therefore, regarding the personal data received from an audit client in connection with a statutory audit, or other statutory duties of an auditor, KPMG is the data controller.
2. When providing services other than those set out in clause 1, KPMG is data controller of Client’s personal data processed by KPMG in connection with the Services, unless otherwise determined in the Engagement Letter (or otherwise in writing) by the Parties.

### **Obligations of KPMG as data controller**

3. Where KPMG is data controller, it shall comply with the obligations of data controller set out by the GDPR as of the GDPR’s entry into force on May 25, 2018, and comply with other data protection legislation applicable to KPMG as data controller.
4. Where KPMG is data controller, it shall use personal data in the manner and for the purposes set out in its privacy notice, available on its website at <https://home.kpmg.com/xx/en/home/misc/privacy.html>. It is recommended that Client bring the aforementioned privacy notice to the attention of its personnel.

### **Obligations of Client as data controller**

5. Client shall comply with all of its respective obligations under the applicable data protection legislation in relation to the Processing of Personal Data.

### **Personal data processed by KPMG on behalf of Client**

6. Where KPMG is data processor, personal data processed by KPMG on behalf of Client may in general include names, phone numbers, email addresses, and titles of Client’s personnel (unless otherwise agreed by the Parties), processed by KPMG for the purpose of and in the scope and manner necessary for the provision of the Services described in the Engagement Letter and for the duration of the

Engagement Letter, unless otherwise required by applicable law or agreed between the Parties.

### **Obligations of KPMG as data processor**

7. Where KPMG is data processor of Client’s personal data, KPMG shall
  - a. process Client’s personal data in accordance with the obligations of data processor set out by the GDPR and other applicable data protection laws;
  - b. process Client’s personal data only on documented instructions from Client exhaustively provided in the Engagement Letter and appendices thereto (unless otherwise agreed by the Parties), unless such instructions infringe applicable law, in which case KPMG shall notify Client in writing;
  - c. ensure that persons authorised to process Client’s personal data are under obligations of confidentiality;
  - d. implement appropriate technical and organisational measures defined by KPMG to ensure a level of security appropriate to the risks of processing of Client’s personal data;
  - e. assist Client by appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of the data controller’s obligation to respond to requests for exercising the data subject’s rights laid down in the GDPR;
  - f. assist Client in ensuring compliance with the obligations pursuant to Articles 32 to 36 of the GDPR, taking into account the nature of processing and the information available to KPMG. KPMG reserves the right to charge Client its reasonable costs in providing this assistance;
  - g. upon request of and at the choice of Client, delete or return all Client’s personal data to Client after the end of the provision of Services relating to the processing of personal data under the Engagement Letter, and delete existing copies (to the extent technically possible) unless law, regulation or professional standard applicable to KPMG require storage of personal data;
  - h. at the request of Client and within a reasonable timescale make available to Client all information necessary to demonstrate compliance with the obligations laid down in this clause 7;
  - i. notify Client without undue delay after becoming aware of a personal data breach relating to personal data processed under the Engagement Letter.

### **Auditing**

8. Where KPMG is data processor, KPMG shall, upon reasonable prior written notice and in a manner agreed upon by the Parties, and only insofar as professional confidentiality requirements are complied with, allow for and contribute to audits conducted by the data controller or another auditor mandated by the data controller (such auditor not being a direct competitor of data processor), such audits comprising of i) review and inspection of data processor’s relevant information security policies and other relevant documentation describing safeguards established to protect





personal data at a data processor owned operations location as mutually agreed or via remote viewing technology, and/or (ii) discussions with relevant personnel of data processor responsible for information security, data handling and engagement delivery about data processor's information security program and safeguards established to protect personal data.

#### **Sub-processing**

9. Where KPMG is data processor, Client hereby permits the sub-processing of personal data by KPMG provided that such sub-processor is subject to contractual terms not materially less onerous than those set out in these Additional Terms and otherwise in compliance with applicable data protection legislation.

#### **Transfers of personal data**

10. Where KPMG is data processor, KPMG shall not transfer any personal data to any country outside of the European Economic Area unless the transfer is made (i) to any country considered as a place giving an appropriate level of protection by the EU Commission or (ii) subject to such other data transfer mechanism or protections as are approved and accepted by the applicable data protection legislation from time to time.

#### **Other conditions for personal data processing**

11. Client acknowledges that, where relevant, in order to benefit from certain added value services (such as online tools and systems that will facilitate the administration of the Services) it, and its affiliates, employees, officers and other individuals, may have to consent to additional conditions, terms of use and/or privacy policies issued by KPMG (or the other members of the independent network of firms known as KPMG) from time to time.

#### **Liability**

12. The terms and conditions of the Engagement Letter and the General Terms of Business regarding liability and limitation of liability also apply to these Additional Terms. Notwithstanding anything to the contrary in the Engagement Letter and the General Terms of Business or herein, the Parties agree that each party will be solely liable for any administrative fines or sanctions imposed on it by a competent court or a supervisory authority or any similar competent regulatory authority responsible for the enforcement of applicable data protection legislation in any country or territory, as a result of a decision of such court or authority concluding that the party has not complied with the requirements or obligations arising from the applicable legislation.

#### **Order of precedence**

13. In the event of any conflict between these Additional Terms and the Engagement Letter or the General Terms of Business, these Additional Terms shall prevail.