



TERMS & CONDITIONS AND PRIVACY PRACTICES RELATED TO ASSURANCE SERVICES

Effective April 25, 2024

Affiliations

HoganTaylor is a member of PrimeGlobal, a global association of independent accounting firms (the Association). 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 the HoganTaylor introduces you to another PrimeGlobal member firm, HoganTaylor specifically denies any liability for any work performed by that firm. You should make your own contractual arrangements with that firm for work performed by that firm. The fact that you may have been introduced to us by another PrimeGlobal member firm does not make that firm, its partners or its employees responsible for any of our 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. You agree that (i) subject to the terms of your agreement with HoganTaylor, we have liability for any work performed under this engagement, and (ii) neither PrimeGlobal nor any other member of PrimeGlobal has liability for such work, and you further undertake not to make any claim or bring any proceedings against either PrimeGlobal or any other member of PrimeGlobal in relation to work covered by this engagement.

Use of Third-Party Service Providers and Products

From time to time and depending upon the circumstances, we may, in our sole discretion, use qualified third-party service providers, located within or outside the United States, to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Personal Information or Confidential Information (as both terms are defined below) to them. You hereby consent to us sharing your information, including Confidential Information and Personal Information, with these third-party service providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that our use of a third-party service providers may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure.

We also may provide services to you using certain third-party hardware, software, software services, managed services (including, but not limited to, web hosting, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment (collectively, Third-Party Products). You acknowledge that your or our use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by you to us, including Personal Information and Confidential Information, within the Third-Party Product's infrastructure and not ours, 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, 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. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

You acknowledge that your or our use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from your or our use of a Third-Party Product.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in the Arrangement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under the Arrangement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

Privacy Practices

HoganTaylor has adopted these Terms to govern the treatment of your Confidential Information (as defined below). Protecting the confidentiality, integrity and security of Confidential Information is a critical responsibility that HoganTaylor must take seriously at all times.

Confidentiality

HoganTaylor and you may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, HoganTaylor and you agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under the Arrangement Letter. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, HoganTaylor is permitted to disclose your Confidential Information to Firm partners, personnel, agents, and representatives to provide the services or exercise its rights under these Terms or for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.

As used herein, "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; (iii) any Personal Information (as defined below); or (iv) 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 these Terms.

As used herein, the term “Confidential Information” will 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. Notwithstanding the above, this exclusion shall not apply to any Personal Information.

The Receiving Party will treat the Disclosing Party’s Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of these Terms.

Notwithstanding anything stated to the contrary in these Terms, you acknowledge and consent that we may utilize Confidential Information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your Confidential Information in a way that would permit you or an individual to be identified by third parties without your prior written consent.

Preexisting Nondisclosure Agreements

In the event that the parties have executed a separate nondisclosure agreement, such agreement shall be terminated as of the effective date of the Arrangement Letter incorporating these Terms, and these Terms shall apply to the treatment of information shared by the parties hereto.

Data Protection Compliance

Prior to disclosing to us or our Third Party Providers (as defined below) or granting us or our Third Party Providers with access to your data, you will identify in writing any personal, technical, or other data provided or made accessible to us or our Third Party Providers pursuant to the Arrangement Letter that may be subject to heightened protections under applicable privacy, cybersecurity, export control, and/or data protection laws, including, but not limited to, protected health information pursuant to the Health Information Portability and Accountability Act of 1996 (“HIPAA”). Unless otherwise expressly agreed upon and specified in writing by HoganTaylor and you, you shall not provide us or any of our Third Party Providers with access to such data and you shall be responsible for the handling of all such data in connection with the performance of the services requested hereunder, 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.

HoganTaylor and you acknowledge and agree that they may correspond or convey information and documentation, including Confidential Information and Personal Information (as defined below), 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 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. We offer our clients various platforms for the exchange of information. You hereby agree that you shall be bound by and comply with any and all user terms and conditions made available (whether by link, click-through, or otherwise) with respect to such platforms.

Personal Information

As used herein, the term “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, but is not limited to, 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.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under these Terms. You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

Upon your written request, we will enter into a mutually agreed upon agreement relating to the lawful cross-border transfer and processing of Personal Information.

We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws. If we become aware of an unauthorized acquisition or use of Company-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

Notwithstanding anything stated to the contrary in these Terms, you acknowledge and consent that we may utilize Personal Information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your Personal Information in a way that would permit you or an individual to be identified by third parties without your prior written consent.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under the Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate the Arrangement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of the Arrangement Letter.

When an engagement has been suspended at the request of management [or those charged with governance] and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate the Arrangement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in the Arrangement Letter. Accordingly, the scope, timing and fee arrangement discussed in the Arrangement Letter will no longer apply. In order for us to recommence work, the execution of a new Arrangement Letter will be required.

Either party may terminate the Arrangement Letter upon written notice if: (i) circumstances arise that in its judgment would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of HoganTaylor, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List (as defined herein), or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

The parties agree that those provisions of the Arrangement Letter which, by their context, are intended to survive, including, but not limited to, payment, use and ownership, and confidentiality obligations, shall survive the termination of the Arrangement Letter.

Nonsolicitation

Our professional standards require that we 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"), Company 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(s), 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.

The Company acknowledges and agrees that any loss or injury from the Company's breach of this nonsolicitation provision is incapable or unreasonably difficult of precise estimation or determination. Accordingly, in the event of Company's breach of nonsolicitation provision, Company 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 Company's breach ("Liquidated Damages"). The Company further acknowledges and agrees that the Liquidated Damages bear a reasonable relation to HoganTaylor's probable loss in the event of the Company's breach of this nonsolicitation provision.

Notices

Unless otherwise expressly agreed upon by the parties in the Arrangement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in the 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 the 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.

Governing Law

The Arrangement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to the Arrangement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Oklahoma or Arkansas, as applicable, without regard to its conflict of law principles, and applicable U.S. federal law.