Armanino Advisory LLC Terms & Conditions for Consulting and Support Services

These Terms & Conditions for Consulting and Support Services ("Terms") form part of the agreement under which Armanino Advisory LLC ("Armanino," "us" or "we") will provide services to you ("Services"), as more specifically described in the document referencing these Terms ("Proposal") (together with the Terms, the "Agreement"). Unless otherwise defined herein, all capitalized terms will have the meaning assigned in the Proposal.

1. Services. We will perform the Services described in the Proposal. Any changes to the Services will be subject to the agreement of both parties, with e-mail approval being sufficient unless otherwise stated in the Proposal.

2. Fees; Payments; Taxes. You will pay us the fees and expenses described in the Proposal ("Fees"). Unless otherwise specified in the Proposal, the Services will be billed on a time & materials basis using Armanino's then-current hourly rates, in USD. You will also be charged for our reasonable out-of-pocket expenses and travel expenses, as well as an administrative and technology fee equal to 5% of the Fees, unless otherwise stated in the Proposal. Invoices will be submitted to you as the Services are performed and expenses are incurred. Invoices become delinquent if not paid within 30 days of the invoice date, and will be subject to a 1% per month late charge. In addition, if you are delinquent in paying any invoice, we may immediately stop performing Services and you will no longer be entitled to any discounted rates described in the Proposal. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you will pay (other than taxes imposed on our income) and indemnify us for nonpayment.

3. Confidentiality. (A) In connection with the Services either party (in each such case, the "Recipient") may access or come into possession of the other party's (in each such case, the "Discloser") Confidential Information. "Confidential Information" means any information that (i) is marked or identified as confidential, (ii) given the nature of the information or the circumstances surrounding its disclosure reasonably should be understood to be confidential, or (iii) relates to or includes the existence or terms of the Agreement. Recipient will (1) not disclose to any third party without Discloser's consent any of Discloser's Confidential Information and (2) maintain Discloser's Confidential Information in confidence using at least the same degree of care as Recipient uses to protect its own confidential or proprietary information, but in no event less than a reasonable degree of care. Confidential Information does not include information that: (i) is or becomes publicly available without breach of this Section; (ii) is, at the time of disclosure by Discloser, already known to Recipient without any obligation restricting disclosure; (iii) is or was received from a third party who did not acquire or disclose such information by a wrongful or tortious act; (iv) is or was independently developed by Recipient without use of Discloser's Confidential Information; or (v) is a comment or suggestion volunteered by you about our business, products or services. Recipient agrees to use commercially reasonable efforts to protect any of Discloser's Confidential Information exchanged electronically or stored in Recipient's systems. However, the parties understand that such efforts are not failsafe and, as such, agree that, provided Recipient has taken commercially reasonable efforts to protect such information, any unauthorized access to such information, or attack on the systems of Recipient or third party vendors or tools used in provision of Services, shall not constitute a breach of this Section. Recipient may share Discloser's Confidential Information: (x) with its employees, contractors and agents, as applicable, if reasonably necessary relating to the Services and provided each has agreed to be bound by confidentiality obligations similar to those in this Section; (y) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards; or (z) in any matter or dispute when Recipient needs to make disclosures to defend itself and the Services performed. Additionally, you authorize us to use your data, on an aggregated, de-identified basis, to create or develop, by or on behalf of Armanino, reports, studies, analyses (including statistical, data and trend analysis or benchmarking), data models or other work product (collectively, "Compiled Data"), which we shall be free to use for our business purposes, including sharing publicly or with other of our clients. Your raw data would not be available to anyone outside of our firm, and nothing in this section allows us to gain ownership of your data. (B) We will return documents you provided relating to the Services to you upon request; except that we may retain a single copy of such documentation as

necessary to comply with the requirements of the law, professional regulation or reasonable retention policy, and may destroy any documentation in our possession once we determine it is no longer required. If we receive a request (including a subpoena, summons or discovery demand in litigation) requesting the production of any documentation or testimony relating to our Services, we will bill you for our time and expenses incurred in complying with the request, including attorneys' fees. We will promptly inform you of any such request unless legally prohibited from doing so. Charges may apply for any additional requests for us to provide copies of your records.

Proprietary Rights. We own all Work Product created by us in connection with the Services. Upon payment for the relevant Services, we hereby grant you a nonexclusive, royalty-free, perpetual, irrevocable, worldwide license to make, have made, modify and use any Work Product for internal use. To the extent the Services include custom development of proprietary work product, any mutually agreed contrary ownership as to such custom work will be expressly defined in the Proposal. "Work Product" means any expression of Armanino's findings, analyses, conclusions, opinions, recommendations, ideas, techniques, know-how, designs, programs, enhancements, software, and other technical information. Work Product does not include commercial software licensed to you under a separate license agreement or your Confidential Information.
Your Responsibilities. You are responsible for all decisions relating

to the use or implementation of the output of the Services, and for determining whether the Services are appropriate for your purposes. We are not responsible for your use of the output of the Services. If you breach this Agreement in any way, we may immediately stop performing the Services until such time as the breach is cured.

6. Term; Termination. The term of this Agreement will commence on the date the Proposal is fully executed by both parties and will continue until (1) the Services have been completed, or (2) either party terminates this Agreement by providing 30 days' prior written notice to the other party. Following the effective date of any termination: (a) we will not be obligated to continue performing any terminated Services; (b) you will pay us for all Services performed and all expenses incurred prior to the effective date of the termination; and (c) the Terms will survive, provided that Section 3(A) survives only for 1 year following the expiration or termination of the Agreement.

7. No Warranties. ARMANINO MAKES NO WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES.

Limitation of Liability. TO THE MAXIMUM EXTENT PERMITTED 8 BY APPLICABLE LAW AND PROFESSIONAL REGULATIONS, IN NO EVENT WILL WE OR OUR AFFILIATES OR CONTRACTORS BE LIABLE TO YOU OR ANY THIRD PARTY FOR ANY OF THE FOLLOWING, ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE SERVICES, WHETHER BASED IN CONTRACT, TORT (INCLUDING ACTIVE AND PASSIVE NEGLIGENCE), STRICT LIABILITY, OR OTHERWISE: (A) SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES OF ANY NATURE, INCLUDING BUSINESS INTERRUPTION OR LOSS OF PROFITS, GOODWILL, REPUTATION, CONTRACTS, OPPORTUNITIES, PRODUCTIVITY, FACILITIES OR EQUIPMENT, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR DAMAGE WAS FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY REMEDY OF ITS ESSENTIAL PURPOSE; OR (B) DIRECT DAMAGES IN AN AMOUNT GREATER THAN THE AMOUNT PAID TO US BY YOU IN THE TWELVE MONTHS PRIOR TO THE DATE THE CLAIM AROSE FOR THE INDIVIDUAL SERVICES THAT GAVE RISE TO THE CLAIM.

9. Dispute Resolution. Both parties agree that, for any dispute arising under this Agreement (other than a claim for nonpayment of fees) or any claim relating to the Services, the parties will try in good faith to settle the dispute by mediation before filing a complaint or otherwise

TERMS & CONDITIONS FOR CONSULTING & SUPPORT SERVICES ARMANINO ADVISORY LLC CONFIDENTIAL resorting to litigation. The mediation will be held in Contra Costa County, California and the costs of any mediation proceeding will be shared equally by all parties. You may not initiate any action relating to the Services more than 1 year after we provide the Services that gave rise to the claim.

10. Governing Law; Venue. This Agreement is governed by California law, excluding its conflicts of law rules. Any claims or other actions arising out of this Agreement will be litigated in the federal or state courts in Contra Costa County, California, and each of us consents to the exclusive jurisdiction of those courts.

11. Hiring our Personnel. If, during the term of the Agreement or one (1) year thereafter, you hire one of our employees or contractors who performed Services hereunder, you agree to pay us 100% of the employee's or contractor's first year salary as a placement fee. Nothing in this Section will restrict your ability to recruit generally in the media, and the placement fee will not apply to any employee or contractor of Armanino who voluntarily applies for employment without having been initially and specifically solicited or recruited by you.

12. Third Party Tools & Service Providers. From time to time, and depending upon circumstances, we may use subcontractors or other third-party service providers, such as independent contractors, specialists or vendors, to assist us in providing the Services. Subject to any other provisions of the Agreement, we remain responsible to you for the supervision of and provision of Services by all service providers, entities, and personnel who assist us in rendering Services hereunder and for protecting the confidentiality of your information. These third parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Armanino or other Armaninorelated entities (including our wholly-owned subsidiary based in India and contractors in the Philippines) or any of their respective affiliates. In addition, we may utilize third-party service providers or tools, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process your information in connection with the delivery of certain services. Armanino is committed to maintaining the confidentiality and security of your information, and accordingly, we maintain policies, procedures and safeguards to protect the confidentiality of your information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of your information, provided we may use electronic media to transmit your information and such use in itself will not constitute a breach of any confidentiality obligation. Notwithstanding anything to the contrary, you understand and agree that we have no control over third party tools and, consequently, we have no responsibility to you or any third party for any loss, disclosure or corruption of any of your Confidential Information uploaded, stored or processed by such third party tools. You hereby consent and authorizes us to engage and disclose your information to the foregoing entities and parties for the purpose of providing the Services.

13. Independent Contractor. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right or authority to bind the other. You agree that nothing in this Agreement and in any Proposal is intended to create duties to you beyond those expressly provided for in each Proposal, and the parties specifically disclaim the creation of any fiduciary relationship between, or the imposition of any fiduciary duties on, either party. You agree that our partners do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to Armanino or each other, whether arising in tort, contract or otherwise.

14. Corporate Transparency Act/Beneficial Ownership Reporting.

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at https://www.fincen.gov/boi.consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

15. Force Majeure. Neither of us shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control including, but not limited to: (a) acts of God, nature or the public enemy; (b) acts or omissions of any government entity; (c) fire or other casualty for which a party is not responsible; (d) quarantine pandemic, or epidemic, including but not limited to coronavirus; and, (e) strike or defensive lockout.

16. Assignment. Neither of us may assign this Agreement, or our rights or obligations under this Agreement, without the other party's written consent; provided, however, that either party may assign this Agreement without the other's consent to a successor in connection with a merger, acquisition, or sale of all or substantially all of the party's assets.

17. Severability. This Agreement will be enforced to the fullest extent permitted by applicable law. If any provision of this Agreement is held to be invalid or unenforceable to any extent, then the remainder of this Agreement will have full force and effect and such provision will be interpreted, construed or reformed to the extent reasonably required to render the same valid, enforceable and consistent with the original intent. 18. Electronic Signatures; Counterparts. This Agreement may be executed by facsimile, electronic transmission (e.g., .PDF), or electronic signature and in identical counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. A facsimile, scanned, or photocopied signature (and any signature duplicated in another similar manner) identical to the original will be considered an original signature. 19. APS Disclosure; Sharing Information. Armanino LLP and Armanino Advisory LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Armanino LLP is a licensed CPA firm and provides audit and attest services to its clients. Armanino Advisory LLC is not a licensed CPA firm and does not provide audit or attest services. You understand that you have retained Armanino Advisory LLC for purposes of this engagement. Services provided by Armanino LLP, if any, are governed by a separate engagement letter. To the extent you have separately engaged Armanino LLP to provide services, you hereby consent and authorize us to share with Armanino LLP information that that we may obtain from you in the course of our engagement.

20. Complete Agreement. This Agreement contains the entire agreement between us with respect to the Services and supersedes all oral understandings, representations, prior discussions and preliminary agreements. Any additional or conflicting terms submitted by you in any order, receipt, acceptance, confirmation, correspondence or other document are expressly rejected. Any conflict between these Terms and a Proposal will be resolved in favor of these Terms, unless the Proposal explicitly states that it is intended to modify the Terms.