



FareWell

AVOCATS FISCALISTES
TAX LAW FIRM

GENERAL TERMS AND CONDITIONS OF SERVICE

Effective as of 1 May 2020

General Terms and Conditions of Service

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Introduction

These General Terms and Conditions of Service (“**GT&C**”) are entered into, firstly, by FAREWELL TAX SAS (a simplified joint-stock company under French law) (hereinafter “**FareWell Tax**” or the “**Firm**”) and, secondly, by any natural or legal person wishing to use the Firm’s Services hereinafter referred to as the “**Client**”.

Other than in the event of an emergency or force majeure, the services carried out by the Firm are subject to a prior quotation entitled “Service Proposal” or “Quotation” or any similar document (hereinafter the “**Quotation**” or the “**Service Proposal**” or “**Special Terms and Conditions**”) specifically providing for the services to be provided by FareWell Tax, the terms and amounts of the fees, the foreseeable procedures and amounts as well as the various costs and expenses foreseen. Acceptance of the Quotation implies the application of these General Terms and Conditions of Service.

In the event of a contradiction between these GT&C and the special terms and conditions defined in the context of the Quotation / Service Proposal, the latter shall prevail.

These GT&C apply to all services, work, recommendations or opinions (the “**Services**”) provided by FareWell Tax and any lawyer practising for the benefit of any client of the firm (the “**Client**”).

Each time a Client uses the FareWell Tax Services, it is deemed to know and accept these GT&C without reservation. For this purpose, these GT&C are freely available at www.farewelltax.com

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Definition

- “Tax Authorities”** means all bodies supervised by the State or local authorities with the role of determining the tax base and/or collecting direct and indirect taxes
- “Firm”** means all the lawyers and staff of FareWell Tax
- “Client”** means any natural or legal person for whom the firm undertakes to provide professional services
- “General Terms and Conditions”** means this document setting out the contractual terms and conditions for constant application between FareWell Tax and the Client
- “Special terms and conditions”** means the contractual terms and conditions between FareWell Tax and the Client for the purpose of specifying, supplementing or derogating from the general terms and conditions. The Special Terms and Conditions are included in the Quotation.
- “Quotation”** means any commercial document containing at least details of the Client, the Assignment, the Service, the terms of performance of the Service and the Fees. The Quotation mentions the Special Terms and Conditions between FareWell Tax and the Client. The Quotation may take the form of a document entitled “Quotation”, “Service Proposal” or “Engagement Letter”.
- “FareWell Tax”** means the simplified joint stock company under French law whose registered office is located at 91 rue du Faubourg Saint Honoré 75008 Paris, entered on the Paris Trade and Companies Register under number 842.972.325 acting as a service provider in the context of its legal activity.

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“Deliverables”	means the material medium (documents, spreadsheet, presentation, email, etc.) that the Firm provides to the Client that embodies the total or partial performance of its Service
“Assignment”	means all the Client’s requests for which the Firm’s intervention was required
“Related Persons”	any natural or legal person having family, friendly, professional or capital ties directly or indirectly with the Client
“Service”	means all the actions carried out by the Firm with a view to carrying out the Assignment entrusted to it
“Services”	means all the technical and intellectual services that may be provided by the Firm. Subject to exceptions, the Services are provided in the form of a Service.
“Third Party”	any person governed by private or public law other than the Client or FareWell Tax

The other terms are defined by these General Terms and Conditions or refer to the definitions provided by the legal or jurisprudential provisions concerning the technical terms specific to the activity of FareWell Tax.



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Article I – Rights and Duties of FareWell Tax

I.1 General

FareWell Tax shall implement, as part of an obligation of means, all the human, technical and intellectual resources at its disposal to carry out the mission entrusted by the Client in accordance with the instructions sent by the latter and according to the conditions, in particular deadlines, explicitly agreed with the Client (the “**Assignment**”).

The Services provided by FareWell Tax in the context of the Assignment entrusted to it are based on its best analysis of the facts, information and documents brought to its attention or made available by the Client with regard to applicable French law on the date of said Services.

In no event can FareWell Tax guarantee the success of the Client’s claims and requests.

FareWell Tax shall not be held liable for any information provided by the Client, or any presentations, documentation, technical, accounting or financial documents, productions or declarations made by the Client that prove or are subsequently considered to be inaccurate.

I.2 Nature of the obligation of FareWell Tax

FareWell Tax is the master of legal and factual arguments presented to any administration, jurisdiction and to any opposing party. FareWell Tax shall immediately inform the Client if it considers that it cannot support such a point of law or fact suggested to it by the Client if it appears to it to be contrary to the Client’s best interest, to positive law or to its conscience.

In the absence of any indication to the contrary in the Service Proposal, FareWell Tax shall not have a duty to advise the Client on other legal aspects outside the scope of tax law relating to the Assignment.

Similarly, in the absence of an express request from the Client, FareWell Tax is not required to ensure the legal feasibility of the Client’s project but only the feasibility and compliance with tax law rules.

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1.3. Conflict of interest

FareWell Tax systematically checks the existence of a possible conflict of interest prior to the opening of the file and the undertaking of the Assignment. It is the Client's responsibility to inform FareWell Tax immediately of any circumstances of which it becomes aware and which could influence the assessment of a possible conflict of interest. In the event that such a conflict arises, before or after the start of the Assignment, FareWell Tax shall hold discussions with the Client in order to stop the Assignment or find a solution to avoid this conflict of interest.

The relationship between the Client and FareWell Tax is unique and protected by the ethics of the legal profession. The Client is the sole beneficiary of the Services provided by FareWell Tax. If there are several beneficiaries of the Assignment, these are expressly identified in the service proposal.

Therefore, unless FareWell Tax decides otherwise in writing, the Client agrees that its commitment to FareWell Tax does not include representing the interests of other Related Persons associated with the Client in any way, and without this list being exhaustive, as a parent of the Client if the Client is a natural person, or as a shareholder, manager, financial partner or subsidiary of the Client if the Client is a legal entity. Acceptance of the Assignment by the Client therefore does not *a priori* imply representation or guidance by FareWell Tax for these Related Persons.

1.4. Professional secrecy

Lawyers of FareWell Tax are bound by the strictest professional secrecy, and must refrain from communicating to any third party any information or data of any kind that may have been collected from the Client. Unless an official reference is made, all communications between lawyers, regardless of the medium or means, are by nature confidential.

1.5. Obligations relating to the fight against money laundering and terrorist financing

As a lawyer, FareWell Tax is subject to anti-money laundering and terrorist financing schemes. FareWell Tax is bound by an obligation to report suspicions and/or be vigilant.

In this respect, the lawyers of FareWell Tax are required to report any sums or transactions involving sums that they know, suspect or have good reason to suspect originate from an offence punishable by a prison sentence of more than one year or contribute to the financing of terrorist activities.

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FareWell Tax must, where appropriate, report on the basis of a substantiated analysis of the suspicion and with regard to the up-to-date knowledge of its clients.

Judicial and legal consultation activities are, however, exempt from reporting suspicions (unless they are themselves concerned with money laundering or terrorist financing). However, these activities are subject to an obligation of vigilance.

1.6. Informing the Client and deadlines

FareWell Tax shall keep the Client regularly informed of developments in the case by any means preserving the professional secrecy of the lawyer.

1.7. Retention period

Documents relating to the files entrusted to FareWell Tax are kept available to the client for a period of 5 (five) years from the end date of the FareWell Tax Assignment.

ARTICLE 2 – CLIENT'S RIGHTS AND DUTIES

2.1. Right and duty to inform

The Client is entitled to request and obtain from FareWell Tax all information relating to the progress of the Assignment that shall be communicated to it by FareWell Tax in such a way that professional secrecy is maintained.

FareWell Tax is entitled to expect from its Client complete and fair information, in particular on its civil and financial position, on the facts and circumstances of the case and on any development of which the Client may become aware during the investigation of the case.

The Client also undertakes to ensure the cooperation of its staff and the staff of any third-party service provider whose intervention is required to carry out the Assignment.

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2.2. Documents, documentation and instructions

The Client must provide FareWell Tax with all documents and information in its possession or that may come into its possession and which are of interest or are useful for examining the file.

In terms of assistance and representation in court or in the event of exchanges with the tax authorities, FareWell Tax cannot be blamed for having communicated to the opposing party or to the tax authorities all or part of the documents received from the Client, unless the latter formally instructs otherwise. The Client's instructions, whatever their purpose, must be made or confirmed in writing regardless of the means of communication used, to be enforceable against FareWell Tax.

ARTICLE 3 – WORK BY FAREWELL TAX

3.1. Overview

FareWell Tax is a law firm registered with the Paris Bar. FareWell Tax primarily conducts its business in tax law and on an ancillary basis in related matters relating to particular tax advice such as civil law, company law, commercial law, administrative law, property law or accounting.

FareWell Tax is intended to meet all the tax needs of clients in their professional or estate management activities, in their professional or private lives, in their national and international aspects.

The scope of the service, i.e. the Assignment entrusted by the Client to FareWell Tax, is included in its principle in a document entitled "Service Proposal". However, for short and specific questions, the Assignment may be determined by a simple exchange of letters, emails, text messages or telephone.

3.2. Intervention procedures

FareWell Tax favours the supervision of cases in pairs of partners.

Any request from the Client must be sent to one of the partner lawyers in charge of the case. The latter may, for the purposes of the case, involve one or more employees working at FareWell Tax, as well as one or more colleagues outside FareWell Tax, depending on the expertise required for the purposes of the case.

The Client may, if it so wishes, provide the list of persons who may be in contact with FareWell Tax as part of the investigation of the case.

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Upon receipt of the request, an indicative response time, depending on the nature of the request, may be sent to the Client.

FareWell Tax undertakes to perform its services within a reasonable period of time and, in the case of specifically agreed deadlines, to make reasonable efforts to comply with them. FareWell Tax may not in any event be held liable in the event that the deadlines are exceeded due to the Client, third parties or a case of force majeure.

In the event of an emergency, it is the Client's responsibility to report this when submitting his/her/its request. This shall be treated as a priority insofar as possible.

3.3. Assistance and representation in legal proceedings

Subject to a written request by the Client, lawyers for FareWell Tax represent and assist Clients before any authorities or jurisdictions in France.

The Client is informed that FareWell Tax may, depending on the circumstances, in the event of an emergency or local need or when this appears desirable or economically more favourable to the Client, in particular before foreign jurisdictions or in the event of postulation or for the monitoring of for simple procedural hearings, be replaced by colleagues of its choice, unless the Client formally objects and subject to any conflict of interest.

In all cases, the lawyers of FareWell Tax retain the power to conduct the trial, determine its strategy, draft the procedural documents and plead subject to any applicable local regulations. Other than in the event of an emergency or special requirements, procedural documents and instruments (responses to observations, filing of a litigation claim, petition, summons, pleadings, statement, etc.) are submitted to the Client for observations and approval before being sent to the recipient (tax authorities, administrative or judicial courts, etc.).

3.4. Legal assistance and advice

The lawyers at FareWell Tax provide legal advice primarily on tax matters, including in particular the analysis of questions, the carrying out of necessary research and the preparation of responses sent by telephone, or in the form of notes or consultations sent by email, fax or letter, the drafting of legal

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documents, contracts, tax assistance for contractual negotiations, discussions and transactions or mediation.

FareWell Tax undertakes to provide the services requested as soon as possible, in accordance with the importance and complexity of the consultations and interventions requested.

3.5. Real estate transaction lawyer

The lawyers of FareWell Tax also provide a real estate transaction agent activity, an activity ancillary to their assistance and legal advice, in accordance with Article 6.3 of the French National Internal Regulations of the legal profession.

This activity covers in particular the search for a real estate purchase or sale and shall be carried out by concluding a written mandate between the lawyers of FareWell Tax and the Client to define both the Assignment and the terms of remuneration.

As the search mandate must remain an ancillary activity, it shall be preceded or at least accompanied by a legal analysis relating both to the position of the principal Client with regard to the planned transaction and the transaction itself.

In particular, lawyers for FareWell Tax shall be able to analyse the legal and tax consequences of the transaction, whether it concerns stamp duty or the taxation of capital gains realised on the occasion of the transaction.

As the activity of real estate transaction agent falls within the authorised scope of lawyers, it is covered by the professional liability insurance taken out in particular through the bars.

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ARTICLE 4 – FEES, COSTS AND EXPENSES

The fees of the FareWell Tax are determined in a document entitled “Service Proposal” or “Quotation” that includes the content of the Assignment, the special terms and conditions and the amount of the fees hereinafter the “Quotation”.

The Quotation is deemed to be accepted by the Client in the following cases:

- When the Client sends the signed Quotation to FareWell Tax by email, fax or letter
- When the Client returns the Quotation to FareWell Tax as an attachment by email, with the mention “Agreed” in the body of the email;
- When the Client sends to FareWell Tax the documents corresponding to the Service covered by the Quotation.

If a Quotation is not issued by FareWell Tax, the contract is formed by the submission of the Client’s documents to FareWell Tax by any means or by any order to proceed with the Service. In this case, the hourly rate of FareWell Tax is invoiced according to the terms sent by FareWell Tax and not disputed by the Client.

The Quotation is made on the basis of the services identified in consideration of the foreseeable progress of the Assignment entrusted to the Firm and on the basis of the intentions expressed by the Client as well as the information and documents provided.

Additional services may always be necessary depending on the development of the business, in particular due to the occurrence of an external event not known by FareWell Tax on the date of the Quotation, a third party, a party to the proceedings or any administrative or judicial decision. The same applies to any additional requests expressed by the Client throughout the duration of the Service.

These additional services may give rise to the drawing up of an additional Quotation, before or after their performance, depending on their purpose. This supplementary Quotation may also take the form of simple written or oral exchanges.

Unless otherwise stated in the quotation, fees are in euros (€) excluding taxes plus VAT at the rate in force when applicable.

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The FareWell Tax fees are determined according to several invoicing methods: time spent, flat rate, result or subscription. These invoicing methods may also be combined in accordance with a previously established Quotation.

4.1. Time Based Fees

The Quotation setting the fees may provide for a fee set at the time spent for matters for which it is not possible to predict, from the start of the Assignment, the time that shall need to be devoted to its performance.

Any estimate of the fees according to foreseeable due diligence is purely indicative and this estimate is likely to change during the performance of the Assignment.

The fee is calculated per hour of work multiplied by the hourly rate used in the Quotation. FareWell Tax undertakes to keep a record of the time spent and to communicate it to the Client at any time upon request. When due diligence has been carried out over a month ending, the lawyer shall send the Client a statement of the time spent and the fees due accordingly, taking into account any provisions paid.

On completion of his/her assignment, the lawyer shall send the Client a final bill indicating the total amount of the fee due for the time spent, any costs and expenses due, the total amount of provisions received and showing the outstanding balance.

4.2. Flat rate fees

FareWell Tax offers flat rate billing where possible. Any accepted fixed billing is binding on the parties, regardless of the time actually spent processing the case. The Quotation may provide for the conditions for handling overruns, in particular due to new requests from the Client and changes to the situation during the assignment.

The Services shall only be performed for a flat rate amount if the following cumulative conditions are met: their scope and content are precisely defined and decided.

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Flat rate fees correspond to the total, firm and final sum that the Client must pay for the lawyer's service. Unless otherwise stipulated in the Special Terms and Conditions, it excludes any remuneration based on the result. The application fee and reimbursement of expenses and disbursements are in addition to flat rate fees.

Any significant change in the hourly volume, in particular due to unforeseen difficulties or new elements, shall be notified in advance to the Client if the conditions for completion and the nature of the assignment allow it.

At the end of or during the assignment, if the estimated budget is exceeded due to unforeseen difficulties or new elements that come to light after the estimation of foreseeable due diligence, or specific requirements related to the proper examination of the file or its follow-up or development, including in the case of new requests from the Client, this overrun may be invoiced by FareWell Tax.

In any event, meetings and telephone meetings and any additional or related services not provided for in the Quotation and requested by the Client shall be invoiced according to the agreed hourly rates. Depending on the nature of the case, a provision for fees may be requested from the Client prior to any due diligence. Additional fees may be requested, in agreement with the client, given the completion deadline, the complexity of the case or the result obtained.

4.3. Contingent fees

The Quotation may provide for a contingent fee in addition to either the fixed fee or the time fee.

This contingent fee is established in the form of a percentage, defined at the time of the Quotation and in agreement with the Client, calculated on the Gain, the Economy or the Advantage provided by FareWell Tax to the Client.

Gain: this is any sum received from the tax authorities in the context of a judicial or informal appeal, from any administrative or judicial jurisdiction following litigation initiated, followed or taken over by FareWell Tax, or by virtue of any other out-of-court settlement or agreement. The amounts obtained in respect of irrecoverable costs are not taken into account when calculating the amount of the performance fees.

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Saving: this is the reduction of the amounts claimed by the tax authorities or by any third party resulting from the difference between the amounts notified in a proposed adjustment and the final notice of collection, or resulting either from a withdrawal of proceedings and action, or from a settlement or any other amicable agreement and negotiation with the tax authorities.

Benefit: this is any economic benefit provided to the Client outside litigation or pre-litigation proceedings resulting from the services provided by FareWell Tax. In tax matters, the Benefit results from any advice given by FareWell Tax aimed at reducing any tax that the client would have paid in the absence of any intervention by the firm.

In any event, the amount on which the Gain, the Saving or the Benefit is calculated is determined in the Quotation.

It is specified that the agreed contingent fee shall be due to the Firm on all amounts that shall be obtained, even if not collected, in the event of a change or divestment by the Client once the Firm's Services have enabled the total or partial obtaining of the Gain, Saving or Advantage. This is particularly the case, in the event that the Lawyer is divested on a date close to the delivery to the Client of any document detailing the conditions and procedures for obtaining the result or the outcome of a litigation or pre-litigation procedure and where the work carried out by the Lawyer has enabled the result sought by the Client to be obtained, the clause relating to the contingent fees shall be maintained in the terms provided for in the Quotation, regardless of the fact that the conditions relating to the acquisition of the performance fee do not materialise. The Client undertakes to inform FareWell Tax of the outcome of the case and/or the procedure and in any event to pay the contingent fee as a priority.

For contingent fees calculated on the Gain or the Saving achieved, the additional contingent fees shall be due and payable when an invoice is issued by the Firm following receipt by the Client or the Firm of any letter or email from the tax authorities or a court under the terms granting the Gain or the Savings. If these refunds, reductions, waivers or cancellations are expressed in successive letters or e-mails, the additional contingent fees shall be invoiced by FareWell Tax as these letters are received.

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Fees can also be agreed in the form of a subscription. The Client may ask to subscribe to a monthly, quarterly or annual subscription or a subscription by project or type of task ensuring a forecast volume of working hours for the performance of Services that do not present exceptional or special characteristics, in return for a commitment by the Client to use this forecast volume or to pay the fees corresponding to this forecast volume.

In such an event, the fees are set by applying reduced hourly rates compared to the hourly rates normally applied, taking into account the hourly volume in question.

The Client may terminate the subscription before the agreed term provided that it informs FareWell Tax at least fifteen days before the end of the period in question. In such an event, all sums paid under the subscription remain definitively retained by FareWell Tax.

4.5. Costs and expenses

Unless otherwise agreed, the costs (travel, accommodation, catering, etc.) and expenses (legal costs, bailiffs, applicants, substitutes, formalities and publications, taxes, etc.) that FareWell Tax has advanced, are not included in the fees and shall be re-invoiced in addition to the client euro for euro upon presentation of supporting documents. As far as possible, costs and expenses are subject to a request for provision or are directly invoiced to the client who pays their issuers directly.

ARTICLE 5. FEE PAYMENT PROCEDURES

5.1. General principle

Fees and costs and expenses advanced by FareWell Tax, except in the case of a request for provision, are invoiced as appropriate either at the end of the transaction or at the end of each month as the case progresses.

Invoices are accompanied by a reminder of the services provided. The invoices of FareWell Tax are payable upon receipt, either by bank cheque or by bank transfer to the bank details shown on the invoice.

In accordance with the provisions of Articles L.441-6 and D.441-5 of the French Commercial Code, where this legislation is applicable to it, any sum not paid by the customer within 30 (thirty) days of the

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date of the invoice shall require the Client, without prior notice or reminder, to pay late-payment penalties calculated on the basis of a rate equal to 3 times the legal interest rate in force, in addition to the payment of the fixed compensation for recovery costs of €40.

5.2. Special recovery procedures

In the case of a pre-litigation or litigation action, in the event that the tax authorities or administrative bodies accede to the request for reimbursement, the Client authorises FareWell Tax to collect the entire reimbursement of the amounts in the client account opened on its behalf with the CARPA (*Caisse de règlements pécuniaires des avocats*—Lawyers' Pecuniary Payment Fund). This is a secure non-remunerated escrow account opened with the bank of the French Order of Lawyers.

If a contingent fee is stipulated, it shall be paid by deduction from the CARPA account.

This payment method must be provided for by the express mention “**deduction from CARPA account**” in the Quotation. Where such a mention is provided for, the Client expressly authorises the Firm to:

- open a CARPA Client account to receive on its behalf all sums reimbursed by the tax authorities (principal and default interest) in the context of the reimbursement/tax relief procedure initiated by FareWell Tax. The Client expressly authorises FareWell Tax to open this CARPA account with its Order and to communicate the bank details of the account with the business number to the Authorities so that they can proceed with the reimbursement directly to this secure escrow account.
- collect the amount of the additional contingent fees, in accordance with the Quotation, by directly debiting this amount as defined below from the CARPA client account opened in the name and for the benefit of the Client with the Paris CARPA. A client account number shall be assigned and communicated to it.

ARTICLE 6: SPECIAL ASSISTANCE COVER

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Subject to the special wording "Assistance Cover" expressly included in the special terms and conditions, FareWell Tax undertakes to provide assistance to the Client after the performance of its service without any additional fee under the following conditions.

This support assignment is applicable subject to compliance with the following conditions by the client:

- The advice offered by FareWell Tax did not contain any reservations, or otherwise, all reservations were respected
- All the recommendations and terms of application have been complied with in accordance with the requirements made by FareWell Tax and in compliance with legal requirements
- The audit by the tax authorities covers precisely and exclusively the tax aspects analysed by FareWell Tax (tax residence, taxation principle, classification and treatment of flows and assets, etc.)
- FareWell Tax has been put in a position to defend the Client. In this respect, all procedural documents (request for information, notification of a proposed correction, notice from ESFP, etc.) must be scanned and sent by email to FareWell Tax and then sent to FareWell Tax by registered letter with acknowledgement of receipt within a maximum period of 15 business days from its receipt by the Client and at the latest 7 days before the date to carry out an act or procedural formality (clear deadline, cut-off date, instruction, penalty period)
- FareWell Tax has been expressly authorised by the Client to defend its interests in one of the procedures listed below according to the applicable level of Assistance Guarantee.

The scope of the Assistance Guarantee is split into two levels:

- **Level I Assistance Guarantee:** FareWell Tax shall assist the Client with requests for information, clarification and justification. FareWell Tax undertakes to respond to all requests from the tax authorities

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- **Level 2 Assistance Guarantee:** in addition to the Level 1 Assistance Guarantee, FareWell Tax shall assist the Client in connection with an accounting review or audit, a Personal Tax Assessment (PSST) and any proposed adjustment where applicable. FareWell Tax shall assist in responding to any request for information, make observations, liaise with the tax authorities, make any appropriate and necessary hierarchical appeals or file a litigation claim.

The assistance provided to the Client under the Assistance Guarantee only covers the advice, opinions or analyses provided by FareWell Tax in connection with their previous contractual relationship, for which the fees have been paid in full by the Client.

The Assistance Cover excludes all taxes or deeds not covered by the special terms and conditions signed with the Client.

The assistance of FareWell Tax shall automatically end at the end of the limitation period for the tax with regard to which FareWell Tax intervened.

ARTICLE 7: END OF ASSIGNMENT - TERMINATION - DISPUTES

7.1. Suspension of the Assignment

In the event of the non-payment of invoices for fees and costs or a failure to send documents or any information necessary to perform the Service, FareWell Tax reserves the right to suspend the performance of the assignment, which it shall inform its Client of and draw its attention to any consequences.

7.2. End of Assignment

The mission of FareWell Tax shall end as soon as its Assignment is performed (delivery by FareWell Tax to the Client of all the work provided for in the context of its Assignment) either with the expiry of the appeals, or with the settlement or voluntary execution of the court decision, or upon completion of the transaction, or upon discharge from the Client, or upon the decision of FareWell Tax in accordance with the rules and practices of its profession.

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7.3. Termination

FareWell Tax and the Client may at any time terminate the agreement between them governed by these GT&C, subject to a notice period of at least 1 (one) month, subject to the right of immediate termination in the event of breach, and in any event without prejudice to the fees, costs and expenses due on the date of termination, which must be paid promptly by the Client.

In the event that the Client wishes to discharge FareWell Tax, the work already carried out shall be remunerated by reference to the usual hourly rate of the firm, i.e. €350 excluding taxes, and not on the basis of the fees included in the special terms and conditions.

7.4. Effect of the end of the assignment or termination

As of the end date of the assignment or effective termination of the agreement, FareWell Tax shall be discharged from any ongoing work and assignment on behalf of the Client. However, the end of the assignment or termination shall not have any effect on any clause of the Quotation and the GT&C intended to continue beyond it (in particular the provisions concerning financial aspects and those relating to intellectual property).

In the event of the termination or suspension of the Assignment, regardless of the reason, any subsequent resumption shall be on the basis of the terms defined in the Quotation approved by the Client, unless a change is made to the Assignment, in which case FareWell Tax and the Client shall meet in order to conclude a new Quotation.

7.5. Mediation

The Client, acting in the context of its private interests, is informed of the possibility offered to it by Article L.152-I of the French Consumer Code, in the event of a dispute arising from this agreement, of using a consumer mediator:

Maître Carole Pascarel

A lawyer at the Paris Bar and National Consumer Mediator for the legal profession, appointed by the *Conseil national des barreaux* (CNB—French Bar Council)

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Partner lawyer FP Avocats
4 rue de la Bienfaisance – 75008 Paris
Email address: avocat@carolepascarel.com
Tel.: +33 (0)1.82.28.34.80

The Client is informed that referral to the mediator may only take place after having first attempted to resolve the dispute directly with the Lawyer, by means of a written claim.

ARTICLE 8 – FAREWELL TAX INSURANCE

The professional liability of FareWell Tax lawyers is covered within the limit of the professional civil liability taken out with the Order of Lawyers of Paris. Cover is capped at €4,000,000 per claim.

It covers errors, omissions or negligence committed by the lawyers of FareWell Tax in the context of the normal performance of the Assignment given by the Client.

It is limited to any direct, personal and certain loss suffered by the Client and linked to the proven fault of FareWell Tax, which cannot under any circumstances be held liable for indirect damages.

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ARTICLE 9 – INTELLECTUAL PROPERTY OF FAREWELL TAX

The documents resulting from the work and services of FareWell Tax (the “**Deliverables**”) may be produced in the form of written documents of all kinds and on all media (contracts, studies, consultations, subpoenas, conclusions, memoranda, requests, statements, meeting minutes, manuals, scientific articles, training materials, etc.).

Each of the Deliverables may be protected by copyright subject to its originality. By default, FareWell Tax remains the full owner of all intellectual property rights relating to the Deliverables.

Under this agreement and subject to the payment of fees, costs and expenses by the Client, the Client benefits, for the entire world and for the legal duration of protection of the works by copyright in force in France, from a non-exclusive right of reproduction and representation of the Deliverables, limited to its internal needs. However, this limitation shall not prevent the Deliverables from being reproduced or represented for communication to third parties where such actions correspond to the usual purposes of the Deliverables. No form of commercial exploitation of the Deliverables is permitted, in particular concerning contract templates, consultations or training materials.

The translation or modification of the Deliverables is expressly permitted but FareWell Tax shall not be held liable for the resulting document. FareWell Tax expressly waives any attribution over the Deliverables. Also, solely for the purposes of providing information and warning to third parties, and without this action creating rights, the customer is authorised to affix a statement such as “*Prohibited copy – This document is the property of company X*” on the documents.

Exceptionally, and subject to the payment of fees, costs and disbursements by the Client, FareWell Tax shall assign full ownership of the economic rights over the Deliverables when the service consists of the creation on behalf of the client of original works intended to be marketed or distributed under the name or brand of the latter. In the latter case, FareWell Tax shall be entitled to demand compliance with its attribution right in a form agreed with the client.

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ARTICLE 10 – PERSONAL DATA

Customers are informed that FareWell Tax processes personal data (surname, first name, postal address, telephone number, and email address) to enable them to manage, invoice, monitor their customers' files and carry out sales prospecting electronically. This data is necessary for the proper management of records and clients and is intended for the authorised services of FareWell Tax

Pursuant to articles 38, 39 and 40 of French Law 78-17 of 6 January 1978 relating to information technology, files and freedoms, customers have a right of access to data concerning them, and the rectification, interrogation or opposition for legitimate reasons to the processing of their personal data and marketing, at the following email address: contact@farewelltax.com or by post to FareWell Tax 91 rue du Faubourg Saint Honoré 75008 Paris, subject to proof of their identity.

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