

Sensiba General Terms and Conditions for Professional Services

Sensiba LLP (“Sensiba”) will provide professional services (the “Services”) to you (“Client” and collectively, the “Parties”), as further described in the Statement of Work (“SW”), which together with these General Terms and Conditions (“Terms”), form the Agreement.

A. Statement of Work: All engagements will be separately identified using an SW and will be subject to these Terms. Each SW will set forth details relative to the engagement(s). More than one SW for Client may be in effect at any time. Additional SWs shall be accepted only if signed by the Parties. An SW may contain additional terms that will supersede any conflicting provision in these Terms. Each SW incorporates by reference these Terms, and is deemed to be part of the Agreement. Any change to the Agreement shall be agreed to by the Parties in writing, except that Sensiba may modify these Terms from time to time by providing written notice to Client.

B. Fees and Costs: Client will pay Sensiba professional fees in the amount and timing detailed in each SW. Payment for Services is due when invoices are received. Client authorizes recurring billings to its chosen card or checking account. Except for invoiced amounts that Client has disputed, all amounts not paid within 30 days of the invoice date shall bear interest at the lesser rate of 1.5% per month or the highest rate permissible under California law. Should payment not be made, we reserve the right to: (1) immediately suspend our performance of Services under any SW until your account is brought current; and/or (2) withdraw from the engagement.

C. Client Responsibilities: To facilitate our delivery of the Services, the Client (i) is responsible for the accuracy and completeness of the financial records, information, and representations provided to us and for maintaining such records; (ii) will provide Sensiba, on a timely basis, such financial and other records that we may request; (iii) agrees that all material information will be disclosed to us, and that we will have the full cooperation of, and unrestricted access to, your personnel during the course of any engagement; (iv) will prepare schedules and analyses as requested for use by Sensiba, on a timely basis to facilitate the progress of work; (v) will (when necessary) furnish Sensiba personnel with a suitable office environment and adequate IT resources, as needed; and (vi) will fulfill all responsibilities prescribed in the Agreement. In addition to suspending our performance of the Services in the event that Client fails to fulfill its responsibilities, Sensiba reserves the right to apply a 15% premium fee to Services where the Client fails to provide required information to Sensiba in the time period if specified in the SW or as agreed to by the Parties.

D. Confidentiality: With respect to information supplied in connection with the Agreement, the Parties agree to regard all information as confidential while this Agreement remains in effect and for seven (7) years from the date of the delivery of the Services, and to: (i) protect the confidential information in a reasonable and appropriate manner in accordance with applicable professional standards; and (ii) use or reproduce confidential information only as required to perform its obligations under the Agreement. This section shall not apply to information which is publicly known other than by unauthorized disclosure, disclosed to a third party without restriction, is independently developed without use of the confidential information, or disclosed pursuant to legal process, professional standards, or court order, provided that the Parties shall, unless legally prohibited, provide the other Party with reasonable, prior notice to the disclosure. Sensiba may disclose Client’s confidential information to “Third Party Service

Providers” subject to Section H. The Parties shall notify the other Party of any unauthorized disclosure of confidential information.

E. Deliverables: Deliverables are the items of work set forth on each SW. Where Deliverables include financial statements, such financial statements and our report should not be provided or made available in connection with the offering or sale of securities without first obtaining our approval, which may be granted or withheld at our sole discretion. Sensiba retains all intellectual property rights in the Deliverables, except the information in them.

F. Record Retention: We retain records (original records, copies, or those created by us during the engagement) for seven (7) years from the date of completion of the Services rendered with regard to a Deliverable, as is required by law and professional standards. It is our policy to not retain original client records. We will return those to you at the completion of the Services rendered. When records are returned to you, it is your responsibility to retain and protect those records for possible future use, including potential examination by any government or regulatory agency. All records not returned to you will be destroyed after the end of the 7-year period.

G. Staff: During the performance of the Services and for a period of twelve (12) months following the completion of the Deliverables, neither Party will solicit the employment of the staff of the other Party involved with providing the Deliverables.

H. Third Party Service Providers: We may engage agents, affiliates, or subcontractors (“Third Party Service Providers” or “TPSPs”) to perform the Services. You agree that we may subcontract TPSPs for any of the Services, provided that we shall be responsible for the fulfillment of our obligations under the Agreement. We remain responsible for the work provided by any TPSPs under this Agreement. You consent to Sensiba sharing your confidential information with TPSPs to facilitate performance of the Services. We have obtained confidentiality agreements with our TPSPs to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of confidential information to others.

I. Term and Termination: These Terms will be effective as of the effective date on the Client’s initial SW and will remain in effect until all SWs are terminated, unless otherwise updated by Sensiba from time to time. The Agreement may be terminated at any time by either Party upon fifteen (15) days written notice to the other Party. Client shall pay Sensiba for all Services rendered and expenses incurred as of the date of termination. We reserve the right to immediately terminate Services and withdraw from the engagement in the event that you fail to timely provide us with requested records, confirmations, documentation, items selected for testing, and other information that we deem necessary for the completion of our work. We further reserve the right to resign from the engagement in the event we cannot render an opinion or otherwise complete the engagement for the Services.

J. Financial Reporting Guidelines: With respect to Services relating to financial reporting as set forth on the SW(s), including but not limited to an audit, review, compilation or preparation, the following responsibilities apply: (i) Client engagement responsibilities include: (a) Providing the financial

statements and the selection of accounting policies; (b) The design, establishment, implementation, and maintenance of effective internal controls over financial reporting; (c) Identifying and ensuring compliance with applicable laws and regulations, including, but not limited to Foreign Reporting Requirements; (d) The design and implementation of program controls to prevent and detect fraud; (e) Informing us about all known or suspected fraud involving management or employees (current or former) or others, where the fraud may have a material effect on the financial statements; (f) Making all financial records and related information available to us; (g) Your understanding that all information included in the financial statements is your representation; (h) Providing us with a letter confirming representations made during our engagement, when requested; (i) Adjusting the financial statements to correct material misstatements and providing us with a representation that the effects of any uncorrected misstatements are immaterial, both individually and in total, to the financial statements taken as a whole; (j) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets; and (k) For reviewed and compiled financial statements, you agree to include the respective report in any document containing financial statements that indicates the financial statements have been reviewed or compiled by us and, prior to inclusion of the report, to ask our permission to do so. (ii) Sensiba's engagement responsibilities include: (a) Conducting the engagement in accordance with professional standards within the United States. Those standards include, but are not limited to audit, review or compilation standards, in effect for the reporting periods presented, as provided by the American Institute of Certified Public Accountants; (b) Ensuring that those charged with governance are aware of internal control-related matters that are required to be communicated under the applicable professional standards, unless they are clearly inconsequential; (c) Providing financial statement disclosures as required by generally accepted accounting principles. When possible, requests to omit disclosures will require our report to state that the financial statements are not designed for those who are not properly informed of such matters; (d) Circumstances may arise in which a report may differ from the expected form and content. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report; and (e) If, in our professional judgment, we determine that we cannot render an opinion where applicable or otherwise complete the engagement, we may resign prior to completion. (iii) Standard engagement limitations: (a) Financial audits are designed to obtain reasonable, rather than absolute assurance about whether the financial statements are free from material misstatement, whether caused by error or fraud (i.e., a misstatement may remain undetected); (b) An audit is not designed to detect fraud or immaterial errors; (c) Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements; (d) An audit is not designed to provide assurance about internal control or to identify deficiencies in internal control; (e) Audit procedures will include tests of

documentary evidence that support the transactions recorded in the accounts and direct confirmation of accounts with outside third party creditors, financial institutions or others, as deemed appropriate; (f) A financial review does not contemplate obtaining an understanding of internal control or assessing control risk, performing tests of accounting records and responses to inquiries by obtaining corroborating evidential matter, and conducting certain other procedures ordinarily performed during an audit. Thus, a review does not provide assurance that we will become aware of all significant matters that may be disclosed in an audit; (g) Review procedures will only consist primarily of inquiries of Client personnel and analytical procedures applied to financial data; (h) A financial compilation or preparation is not an audit or review of your financial statements. Compilation and preparation standards are limited to presenting in the form of financial statements information that is the responsibility of management. Sensiba is not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion nor provide any form of assurance on the financial statements; and (i) Attest engagements cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of an attest engagement (audit, review, compilation or agreed upon procedures) that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our attestation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. (iv) With respect to Services relating to other attest, agreed upon procedures, non-traditional, and consulting engagements as set forth on the SW(s), the responsibilities and limitations will be governed by the SW.

K. Tax Compliance Services: With respect to Services related to tax compliance as set forth on the SW(s), the following Client responsibilities apply: (i) You will be responsible for preparation and filing of all tax or information returns, other than the returns set forth in the SW(s), required to be filed with the authorities, including city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, state registrations, information reporting filings, etc. (ii) Most of the tax returns that we will prepare require a signature, under penalty of perjury, of an officer or partner of Client affirming that the tax returns and the accompanying schedules and statements are true, correct and complete to the best of their knowledge. You are responsible for understanding and agreeing with the various amounts, computations, and statements made in the tax returns before they are filed with the taxing authorities. (iii) You are required to maintain and retain adequate documentation to support the tax returns as filed, as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return. (iv) In the event that the agreed upon timetable requires that you provide us with needed information or assistance within a specified period of time, the failure to timely provide this assistance could affect completion of our work by the agreed upon completion date. (v) You understand that we are not responsible for tax authority disallowance of deductions or deductions unsupported by adequate documentation, or for resulting taxes, penalties and interest. You also acknowledge that, unless specified in the SW, the fees for these Services do not include responding to tax authority inquiries,

notices, audits, additional copies, or attendance at proceedings related to your tax returns.

L. Foreign Reporting Requirements: Client is responsible for submitting information to Sensiba if they have foreign holdings, assets, transactions, or an interest in foreign financial accounts that are subject to reporting on, including, but not limited to, IRS Form 8938, FinCEN Form 114, and other required forms. Client's failure to report or file may result in exposure to substantial penalties. Sensiba does not assume responsibility for identifying foreign assets, transactions, or reportable accounts while preparing a tax return. Sensiba may provide guidance, under a separate SW or Change Order, to assist in determining when filing is necessary and electronically file the form, provided Client timely provides the necessary information.

M. Dispute Resolution: You must initiate any action relating to the Services within 1 year of the facts giving rise to the alleged claim. For mediation or arbitration, the Parties shall share the fees equally. (i) **Mediation Requirement** - If any dispute arises other than for nonpayment of fees, then the Parties agree to mediation administered by the American Arbitration Association ("AAA") in accordance with the Rules for Professional Accounting and Related Services Dispute Resolution of the AAA (the "Rules"). (ii) **Individual Income Tax Engagement** - Any dispute relating to an individual income tax engagement that is unresolved by mediation shall then be decided by final and binding arbitration administered by the AAA under the Rules. (iii) **All Other Engagements** - Any other dispute that is unresolved by mediation may then be decided by whatever lawful means are available to the Parties. Arbitration shall take place in San Jose, California and the panel shall have no power to award non-monetary or equitable relief. The Parties agree that they are giving up the right to have the dispute decided in a court of law before a judge or jury. The prevailing Party shall be entitled to an award of reasonable attorneys' fees, expert costs, and all other costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

N. Disclaimer relating to Corporate Transparency Act ("CTA"): Client has sole responsibility for its compliance with the CTA, including any beneficial ownership information reporting requirements and the collection of relevant ownership information. Unless otherwise specified, Sensiba is not engaged for CTA compliance and it is not within the scope of any Services. Sensiba shall have no liability resulting from Client's failure to comply with CTA. Information regarding beneficial ownership information reporting requirements can be found at <https://www.fincen.gov/boi>. Client may need to consult with legal counsel with questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

O. Limitations of Liability and Damages: SENSIBA MAKES NO WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES. The following applies to non-attest engagements only: **"SENSIBA AND OUR TPSPS ARE NOT LIABLE TO YOU OR ANY THIRD PARTY FOR LOST PROFITS, SPECIAL, INDIRECT, INCIDENTAL, PUNITIVE, CONSEQUENTIAL, OR EXEMPLARY DAMAGES, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGE OR IT WAS FORESEEABLE, RELATING TO THIS AGREEMENT, WHETHER BASED IN CONTRACT, TORT, STRICT LIABILITY, OR**

OTHERWISE. THE PARTIES AGREE THAT SENSIBA'S LIABILITY FOR ALL CLAIMS, DAMAGES, AND COSTS ARISING FROM THIS AGREEMENT SHALL BE CAPPED AT THE AMOUNT CLIENT HAS PAID TO SENSIBA FOR THE SUBJECT SW IN THE TWELVE MONTHS PRIOR TO THE DATE THE CLAIM AROSE. SENSIBA WILL ONLY BE LIABLE FOR OUR PROPORTIONATE ECONOMIC AND NON-ECONOMIC DAMAGES IN A SEPARATE JUDGMENT."

P. Indemnification: (i) The following is applicable to attest engagements, except for engagements with public companies: Client agrees to hold Sensiba harmless from any and all claims which arise from knowing misrepresentations to us, or the intentional withholding or concealment of information from us by your management. Client also agrees to indemnify Sensiba for any claims made against us by third parties, which arise from any of these actions by your management. The provisions of this paragraph shall apply regardless of the nature of the claim. (ii) The following applies to non-attest engagements only: Client agrees to release, defend, indemnify, and hold harmless Sensiba and its partners, employees, and TPSPs from all claims by third parties and resulting liabilities, losses, damages, costs and expenses (including legal costs) in any way arising out of this Agreement, regardless of the nature of claim, and including the negligence of any party, except in the case of Sensiba's gross negligence or intentional acts. (iii) We will notify you of any claim for which we seek indemnification. You must use counsel reasonably acceptable to us at your expense. We must approve the settlement of any claim, which will not be unreasonably withheld or delayed.

Q. General: (i) Neither Party shall use the other Party's name, trademarks, service marks, logos, trade names, and/or branding without such Party's prior written consent. However, Sensiba may reference or list Client's name and/or a general description of the Services rendered by Sensiba to Client in connection with marketing. (ii) Neither Party shall be liable to the other Party for any failure or delay in fulfilling or performing any term of the Agreement when and to the extent such failure or delay in performance of the Services is caused by or results from acts or circumstances beyond the reasonable control of the Party. (iii) Any notices given pursuant to the Agreement shall be in writing, delivered to the address on record, and shall be considered given when received by the Party to which the notice was addressed. Unless otherwise agreed herein, all notices must be delivered by personal delivery, nationally recognized overnight courier, or certified or registered mail (in each case, return receipt requested, postage prepaid). A courtesy copy of any notice shall also be emailed to legal@sensiba.com. (iv) No terms in the Agreement shall be deemed waived, and no breach of the terms is excused, unless the waiver or consent is in writing signed by the Party granting such waiver or consent. (v) If any term of the Agreement is determined to be illegal or unenforceable, such term shall be deemed stricken, and all other terms shall remain in full force and effect. (vi) Sections B through J and Sections M through O of the Terms shall survive the expiration or termination of the SW. (vii) The Agreement is governed by, and construed in accordance with the laws of the State of California without giving effect to the conflict of laws provisions. (viii) The relationship between the Parties is that of independent contractors. Nothing contained in the Agreement shall be construed as creating any agency, partnership, joint venture, or other form of joint enterprise, employment, or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner

whatsoever. (ix) Client acknowledges that: (a) the Parties may correspond or convey documentation via internet sources unless Client expressly requests otherwise. Sensiba may utilize the transmission and sharing of information via fax, email, and the internet using other methods (such as portals) and may store electronic data via software applications hosted remotely on the internet, or allow access to data through TPSPs' secured portals or clouds and (b) neither Party has control over the performance, reliability, availability, or security of the internet. Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. It is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. (x) Client consents to allow Sensiba employees and/or TPSPs (for the purpose of performing the Services noted in the SW) to access Client information from locations outside the United States as necessary. (xi) Client is responsible for ensuring that it is authorized, as may be required by applicable data protection laws, to disclose the personal identifiable information that it provides to Sensiba in connection with the performance of the Services. (xii) The Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of the Agreement delivered by facsimile, email, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of the Agreement. (xiii) This Agreement contains the entire agreement between the Parties and supersedes all oral understandings, representations, prior discussions and preliminary arrangements.