

KPMG One Port--Terms of Use

This Agreement (“**Terms of Use**”) contains the terms and conditions upon which KPMG LLP (“**KPMG**”) grants you a non-exclusive, revocable and limited license to use KPMG One Port, including the features available therein to which you have been granted access to by KPMG. Use of KPMG One Port and its contents is limited to the purpose for which it has been established and is subject to the terms and conditions of the engagement letter entered into between yourself or your organization and KPMG (the “**Engagement Letter**”). You may use KPMG One Port only if you are an authorized user of KPMG One Port and for the sole purpose of providing the requisite information required by KPMG to provide the Services as contemplated in the Engagement Letter. You may use KPMG One Port only on behalf of the organization for or with whom you are working which has, under agreement with KPMG, been permitted to designate you as an authorized user of KPMG One Port and for the sole purpose of providing the requisite information required by KPMG to provide your organization the Services contemplated in the Engagement Letter. You may not use KPMG One Port for your own personal or private commercial purposes. In order to ensure that the independence considerations and responsibilities of our audit role are not compromised through KPMG providing the services to you, if your organization is a KPMG audit client, or an affiliate or related entity of a KPMG audit client, then the following provisions apply: (a) as required by the AICPA ET 1.295.143 Hosting guidance and as referenced by the IESBA Code of Ethics paragraph 606.3 A1, KPMG One Port may not be utilized to store or manage your organization’s data and records; (b) as part of your access to KPMG One Port, KPMG One Port is not intended for use as a document retention system, and should not be regarded as a system of record; (c) you agree to download any data held in or by KPMG One Port such that your organization holds all relevant data (including all critical business information whether of a financial or non-financial nature) on its own servers to ensure that its data and records are complete; and (d) accordingly, access to your organization’s data will be removed or become unavailable within a reasonable time following the completion of the engagement, or in the case of multi-year engagements, the completion of the deliverables for the given year (but at least annually).

1) You must not:

- a) except as expressly permitted by these Terms of Use, permit any third party to access or use KPMG One Port (which includes not disclosing or sharing your user name or password or security token with any other person) or use it on behalf of any third party (which includes operating any form of facility on behalf of any third party or operating a software bureau or similar service);
- b) copy, translate, modify, adapt or create derivative works from KPMG One Port, in whole or in part;
- c) create Internet "links" to the Service or "frame" or "mirror" any KPMG One Port content on any other server or wireless or Internet-based device;
- d) attempt to discover or gain access to the source code for KPMG One Port or reverse engineer, modify, decrypt, extract, disassemble, decompile, decode, adapt or otherwise attempt to derive or gain access to any software component of KPMG One Port, in whole or in part;
- e) attempt to interfere with the proper working of KPMG One Port and, in particular, must not attempt to circumvent security, license control or other protection mechanisms, or tamper with, hack into or otherwise disrupt KPMG One Port or any associated website, computer system, server, router or any other internet-connected device;
- f) rent, lease, lend, pledge, sell, sublicense, assign, distribute, publish, or directly or indirectly transfer or distribute KPMG One Port to any third party (including to your personnel who are not authorized users);

- g) obscure, amend or remove any copyright notice, trade-mark or other proprietary marking on, or visible during the operation or use of, KPMG One Port;
 - h) take any action that is likely to adversely affect the use or functionality of KPMG One Port; or
 - i) use KPMG One Port to upload, store, post, email, transmit or otherwise make available any content that infringes any intellectual property rights or data protection, privacy or other rights of any other person, is defamatory or in breach of any contractual duty or any obligation of confidence, is obscene, sexually explicit, threatening, inciteful of violence or hatred, blasphemous, discriminatory (on any ground), or that does not comply with all applicable laws and regulations ("Prohibited Content"), and shall not permit any other authorized user or other third party to do any of the foregoing.
- 2) You acknowledge that all intellectual property rights in KPMG One Port are owned by KPMG or its licensors. You acknowledge that you acquire no right or interest of any kind in or to KPMG One Port.
 - 3) You acknowledge that your systems meet all systems requirements to access KPMG One Port.
 - 4) You agree to comply with all KPMG privacy, security, technology and risk management policies, rules, and guidelines relating to the use of KPMG One Port, including but not limited to KPMG's Privacy Policy (a copy of which is available at www.kpmg.ca). If you do not agree to new or changed policies, then you may no longer access or use KPMG One Port and must immediately cease to do so.
 - 5) You acknowledge that you are responsible for all content that you post on KPMG One Port and, by doing so, you represent to KPMG that you are lawfully entitled to do so.
 - 6) You acknowledge that KPMG may use the content on KPMG One Port in accordance with these terms and the applicable Engagement Letter.
 - 7) You acknowledge that KPMG may disclose any and all content on KPMG One Port in accordance with these terms, the terms of the applicable Engagement Letter, and to the extent required to do so by applicable laws, professional standards, legal process or regulatory authority.
 - 8) You shall immediately notify us upon becoming aware of any unauthorized use of your user account or any other breach of the obligations in this Agreement.
 - 9) You acknowledge that KPMG One Port may include integrations with third-party applications, websites or tools. When using any of these applications, websites, or tools, you must comply with any applicable third-party terms of use or other agreement. These third-party applications, websites or tools are not part of the KPMG One Port and accordingly these terms do not apply to them.
 - 10) You acknowledge that content posted on KPMG One Port is confidential and you agree to maintain the confidentiality of such content using at least the same degree of care as your organization uses in maintaining its own proprietary and / or confidential information.
 - 11) You agree to only access, use and download KPMG One Port content solely in connection with these Terms and the applicable Engagement Letter.
 - 12) You acknowledge that access to KPMG One Port may be suspended, limited, denied or disabled at any time and that content posted on KPMG One Port may not be recoverable. You are responsible for ensuring that you retain copies of all content posted by you.
 - 13) In addition to any rights KPMG may have at law or otherwise, KPMG reserves the right to terminate your or your organization's access to KPMG One Port for any reason, including in the event KPMG becomes aware of any unauthorized use of KPMG One Port or any breach of these Terms of Use by you or if circumstances change such that KPMG's provision of KPMG One Port would be illegal or otherwise unlawful or in conflict with independence or professional rules or standards (which may occur, for example, if your organization or any of its affiliates or related entities appoints KPMG as its auditor or is acquired by a KPMG audit client). Your organization must notify KPMG as soon as

possible, but in any event before the closing, of any agreement related to the acquisition of, or change in control of, the organization or its affiliates or related entities.

- 14) KPMG will take reasonable safeguards to prevent the loss or unauthorized disclosure of your data in connection with your use of KPMG One Port. YOU ACKNOWLEDGE THAT SECURITY SAFEGUARDS BY THEIR NATURE ARE CAPABLE OF CIRCUMVENTION AND THAT KPMG DOES NOT AND CANNOT GUARANTEE THAT YOUR DATA, OR KPMG ONE PORT CANNOT BE ACCESSED BY UNAUTHORIZED PERSONS CAPABLE OF OVERCOMING SUCH SAFEGUARDS. KPMG ONE PORT SHALL NOT BE RESPONSIBLE OR LIABLE FOR ANY SUCH UNAUTHORIZED ACCESS NOR SHALL ANY SUCH UNAUTHORIZED ACCESS CONSTITUTE A BREACH BY KPMG OF ITS CONFIDENTIALITY OBLIGATIONS UNDER AGREEMENT SIGNED BETWEEN YOU OR YOUR ORGANIZATION.
- 15) KPMG is making KPMG One Port available for access via the Internet. You or your organization shall provide, at your or your organization's own expense, all necessary hardware, applications and Internet connectivity necessary to access KPMG One Port. You acknowledge that the Internet is known to be unpredictable in performance and may, from time to time, impede access to the Application or performance hereunder. You agree that KPMG is not in any way responsible for any interference with Customer's use of or access to the Application arising from or attributable to the Internet and Customer waives any and all claims against KPMG in connection therewith.
- 16) You or your organization are fully and solely responsible for: (a) selection of KPMG One Port to satisfy your organization business needs and achieve your organization's intended results; (b) use of KPMG One Port; (c) all results obtained from KPMG One Port; and (d) selecting, obtaining and maintaining all hardware, software, computer capacity, Internet service, program and system resources and other equipment and utilities needed for access to and use of KPMG One Port, and for all costs associated therewith;
- 17) You have sole responsibility for the accuracy, quality, integrity, reliability, and appropriateness of any information you post on KPMG One Port.
- 18) KPMG ONE PORT AND ANY SUPPORT AND SERVICES IN CONNECTION THEREWITH (INCLUDING ANY POWER BI COMPONENTS) ARE PROVIDED "AS IS" AND "AS AVAILABLE" BASIS WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED, STATUTORY OR OTHERWISE. KPMG DISCLAIMS AND EXCLUDES ANY AND ALL OTHER WARRANTIES OR CONDITIONS INCLUDING ANY IMPLIED WARRANTIES OR CONDITIONS OF TITLE, NON-INFRINGEMENT, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, IRRESPECTIVE OF ANY COURSE OF DEALING OR PERFORMANCE, CUSTOM OR USAGE OF TRADE. KPMG DOES NOT WARRANT THAT THE APPLICATION OR ANY COMPONENT THEREOF WILL BE UNINTERRUPTED, THAT THEIR USE OR OPERATION WILL BE ERROR OR DEFECT FREE, THAT KPMG ONE PORT OR ANY COMPONENT THEREOF WILL ALWAYS BE ACCESSIBLE OR AVAILABLE, THAT ALL KPMG ONE PORT DEFECTS WILL BE CORRECTED OR THAT THE KPMG ONE PORT OR RESULTS OF THE USE THEREOF, WILL MEET YOUR OR ANY OTHER PERSON'S REQUIREMENTS.
- 19) KPMG One Port may contain code, content, features, functionality, and components that are provided by third parties. Furthermore, KPMG One Port may require data and information from third parties in order to work properly. ANY SUCH THIRD-PARTY PRODUCTS OR SERVICES SHALL BE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND BY KPMG. ALL RIGHTS AND OBLIGATIONS WITH RESPECT TO SUCH THIRD-PARTY PRODUCTS OR SERVICES SHALL BE GOVERNED EXCLUSIVELY BY THE TERMS AND CONDITIONS OF AGREEMENTS PROVIDED BY SUPPLIERS OF SUCH THIRD-PARTY PRODUCTS OR SERVICES AND YOU

HEREBY RELEASES KPMG FROM ALL LIABILITY AND RESPONSIBILITY WITH RESPECT THERETO. The provisions of paragraphs 14 to 21 (inclusive), 25 and 26 shall indefinitely survive any termination or expiry of these Terms of Use.

- 20) You and your organization agrees to indemnify, defend and hold harmless KPMG, its partners, officers, directors against any and all liability (including damages, recoveries, deficiencies, interest, penalties and reasonable legal fees) to third parties (including any clients, the CRA and any other taxing authorities) relating to: (a) you or your organization's breach of any of its obligations, representations and/or warranties under these Terms of Use; (b) your use of the KPMG One Port and/or any third party software, application or service used in connection therewith.
- 21) Any loss, damage or claim you or your organization may suffer or incur as a result of using KPMG One Port or under these Terms of Use shall be subject to the terms and conditions of any agreement entered into between your organization and KPMG including without limitation any indemnification or limitation of liability provision and dispute resolution mechanism.

To the extent that KPMG's PowerBI dashboard is provided to you or your organization for the duration of an engagement under an agreement entered into between your organization and KPMG, the following terms and conditions shall also apply and govern your use of PowerBI ("PowerBI Terms"):

- 22) KPMG grants you, free of charge, a non-exclusive, non-transferable, royalty-free, limited and revocable license to access the PowerBI dashboard during the term of the Engagement Letter (the "Term") by the number of named users (each an "Authorized User") set out in the Engagement Letter for the sole purpose of viewing the content made available by KPMG on the PowerBI dashboard. KPMG grants you a non-exclusive, non-transferable, royalty-free, limited and revocable license to, for the Term, use the PowerBI dashboard user guide solely in connection with your Authorized User's internal use of the PowerBI dashboard in accordance with these PowerBI Terms, which for clarity, includes the Terms of Use. All rights not expressly granted to you in relation to the PowerBI offering are hereby expressly reserved by KPMG.
- 23) You will be provided with a unique username and password for each Authorized User ("Authorized User Accounts"). You must keep the Authorized User Accounts secure and confidential and take appropriate steps to prevent unauthorized access or use of the Authorized User Accounts. Authorized User Accounts may not be shared. You acknowledge and agree that you are responsible for all use of Authorized User Accounts and/or the actions performed through your use. You will ensure that all Authorized Users who access any part of the PowerBI Offering to comply with these PowerBI Terms, which for clarity, includes the Terms of Use. You will promptly notify KPMG about any Authorized User who should no longer have access to the PowerBI offering, in whole or in part. You will not, and will ensure that its Authorized Users do not, use the PowerBI offering for any purposes beyond the scope of the licenses granted herein.
- 24) KPMG will use commercially reasonable efforts provide you with remote email based support for the PowerBI dashboard, which is limited to assistance with functionality and usage related queries only, during KPMG's regular business hours. For the avoidance of doubt, such support does not include training, installation or software or hardware or on-site services. Any such support is provided to assist with technical aspects of the PowerBI dashboard only.
- 25) You agree that KPMG may use information obtained through you and any Authorized Users' use of the PowerBI dashboard for the purpose of improving quality and service, training, development, testing and maintenance, and for use in presentations and demonstrations to other clients and non-clients, provided that such information is sufficiently de-identified so as not to be attributable to you.
- 26) In addition to the termination rights set out hereunder, these PowerBI Terms and the licenses granted hereunder shall immediately terminate upon any termination or expiry of the Engagement Letter. Upon

termination of these Terms of Use, you shall cease all use of the PowerBI Offering and destroy all copies of the PowerBI user guide.

- 27) You acknowledges and agrees that: (i) KPMG may upgrade, change or otherwise alter the PowerBI offering, or any component thereof, from time to time at KPMG's sole discretion and without notice; and (ii) KPMG may update these PowerBI Terms by providing notice of such changes (including by posting such changes on the PowerBI dashboard), and, to the extent permitted by applicable law, such modifications will be effective immediately. You agree to the updated PowerBI Terms by continuing to use the PowerBI Offering.