

These are the terms & conditions applicable to the subscription of an Application and/or CPS GfK Data and/or Professional Services as referred to in an Order Form. Part A applies to all Deliverables irrespective of what Deliverable is ordered. Part B applies additionally, but only to an Order Form that references CPS GfK Data; Part C applies additionally, but only to an Order Form that references an Application; Part D applies additionally, but only to an Order Form that references Professional Services.

Part A - General

This Part A applies to CPS GfK's provision of all Deliverables

1 Definitions.

- 1.1 "Acceptable Use Policy" means the acceptable use policy described to Users who access an Application.
- 1.2 "Affiliate" means: (i) in the case of Client, an entity which is under common control with or directly or indirectly controlled by Client but excludes competitors of CPS GfK; and (ii) in the case of CPS GfK an entity which is indirectly or directly controlled by CPS GfK.
- 1.3 "Agreement" shall mean these terms & conditions and any terms and conditions in an Order Form.
- 1.4 "Application" means, if supplied, the software or application that CPS GfK makes available to Client in accordance with an Order Form.
- 1.5 "Client" means the entity named in the Order Form and includes its authorized Affiliates (in accordance with clause 2.3).
- 1.6 "Client Materials" means Client's data, materials, and logos provided by Client in relation to any Order Form.
- 1.7 "Confidential Information" means all information which is disclosed by one Party ("Disclosing Party") to the other Party ("Receiving Party") during the Term which is of a confidential or proprietary nature or which a reasonable person would believe should be treated as such, including, if applicable, technical information, performance and quality of Deliverables, designs, methods, technology, inventions, research or development projects, financial information, sales practices, business

plans, marketing and pricing plans and strategies, customers, suppliers and all other confidential information of every kind and character, and without limitation includes the CPS GfK Data and CPS GfK Materials. Confidential Information shall not include: any information that: (a) was publicly known and generally available prior to disclosure by the Disclosing Party; (b) becomes publicly known and generally available after disclosure by the Disclosing Party through no action or inaction of the Receiving Party in breach of its confidentiality obligations; (c) is or becomes available to the Receiving Party on a nonconfidential basis from a source other than the Disclosing Party, provided such source is not known by the Receiving Party to be subject to another confidentiality agreement with or other obligation of secrecy to the Disclosing Party or another party with respect to such information; or (d) is independently developed by the Receiving Party without use of the Confidential Information, as shown by the Receiving Party's files and records or other evidence in the Receiving Party's possession.

- 1.8 "Contractor" means Client's third parties (such as consultants or advisors) excluding CPS GfK competitors.
- 1.9 "Deliverables" means an Application, CPS GfK Data or the output of any Professional Services as described in an Order Form and in accordance with the Specifications.
- 1.10 "Fees" means the fees agreed in writing between the Parties as set out in an Order Form.
- 1.11 "Force Majeure" has the meaning in clause
- 1.12 "CPS GfK" means Consumer Panel Germany GfK GmbH and/or its Affiliates as the context requires.
- 1.13 "CPS GfK Data" means data collected and compiled by CPS GfK or its Affiliates, including point of sale tracking data as well as all survey findings, reports and research information produced by CPS GfK or its Affiliates.
- 1.14 "CPS GfK Materials" means CPS GfK's or its Affiliates' methodologies, processes, knowhow, tools, utilities, techniques, software (not including an Application), and source code, now



- or hereafter existing, whether licensed or exclusively owned, and whether or not perfected, filed, or recorded.
- 1.15 "Losses" means any liability, damages, losses, penalties, demands, settlements or costs and expenses (including reasonable legal fees and expenses), in connection with any allegations or claims.
- 1.16 "Minimum Requirements" means the minimum requirements (if any) set out in the Order Form.
- 1.17 "Notice" means written notifications that can be sent via email unless otherwise indicated.
- 1.18 "Order Form" means a digital or hard-copy form supplied by CPS GfK to Client and which includes details of the Deliverables and which shall incorporate by reference these terms & conditions. The Parties may execute multiple Order Forms.
- 1.19 "Party" or "Parties" means Client or CPS GfK or both as indicated by the context.
- 1.20 "Professional Services" means any Professional Services to be delivered by CPS GfK to Client as set out in the Order Form, and including such services as customized studies, training, customizations of Applications and implementation.
- 1.21 "Specifications" means the description of the respective Deliverables including qualities and characteristics as set out in the respective Order Form.
- 1.22 "Start Date" means the effective or start date specified in the respective Order Form.
- 1.23 "Term" has the meaning set out in clause 4.2.
- 1.24 "User" means a person employed by Client or otherwise authorized to use an Application in accordance with an Order Form.

2 Supply of Deliverables.

- 2.1 CPS GfK holds all rights, title, and interest, including but not limited to any intellectual property or related rights in the Deliverables.
- 2.2 Subject to Client's compliance with this Agreement, including payment of all applicable Fees, CPS GfK grants to Client, a non-exclusive, non-transferable, limited license to allow Client to utilize the Deliverables solely for Client's internal business purposes. Client is not permitted to make the Deliverables or any part thereof available to a third party unless permitted in this Agreement.

- 2.3 Client may authorize its Affiliates to use the Deliverables subject to Client ensuring that such Affiliates adhere to the Agreement. Client shall be liable for the acts and omissions of its Affiliates.
- 2.4 Client agrees to provide information, material, statistics and data reasonably required by CPS GfK, which is not deemed confidential to Client's business, for use in improving the Deliverables.

3 Fees and Invoices.

- 3.1 Client shall pay all invoiced Fees within 30 days of the date of issue of the applicable invoice.
- 3.2 Fees do not include statutory taxes or charges including value added or goods and service taxes. Such taxes or charges, shall upon delivery of the applicable invoice, be paid by Client in addition to the Fees.

4 Term and Termination.

- 4.1 Each subscription for Deliverables will commence on the Start Date and will continue for the period specified in the respective Order Form unless terminated earlier in accordance with this Agreement (an "Initial Term").
- 4.2 Upon expiry of the Initial Term, the Parties may renew the subscription for Deliverables for successive periods (each a "Renewal Term") at such rates to be mutually agreed in writing between them. The applicable Initial Term and the Renewal Term(s) are referred to as the "Term".
- 4.3 If a Party materially breaches this Agreement and does not cure such breach within 30 days of receiving Notice thereof from the nonbreaching Party or is not willing or capable of curing the breach, the non-breaching Party may in its sole discretion immediately terminate this Agreement or part thereof with Notice.
- 4.4 If at any time and for a period of more than 30 days any Fees (which are not disputed by Client in good faith) are overdue, CPS GfK may immediately: (a) terminate the affected components of the Order Form; (b) terminate the Order Form in its entirety and these terms & conditions; or (c) suspend or reduce Client's access to the affected Deliverables.



5 Warranties.

- 5.1 Subject to clause 5.5, CPS GfK warrants that: (i) the Deliverables will substantially conform with the Specifications and shall be free of material defects; and (ii) the Deliverables will be provided in a professional manner as agreed and in accordance with industry standards.
- 5.2 In the event Client identifies what it considers to be a material defect, then Client shall immediately (and in case of an obvious defect no later than 14 days from delivery) provide Notice to CPS GfK and provide all available information relating to the material defect.
- 5.3 Any claim of Client based on defects shall expire 1 year after delivery.
- 5.4 If the Deliverables do not comply with the warranties in this Agreement, CPS GfK will at its election, correct or re-perform the Deliverables or re-perform the defective aspects without charge and in a timely manner, which shall constitute Client's sole remedy.
- 5.5 CPS GfK is not responsible for and does not warrant integration of Client Materials in the Deliverables or any other alteration undertaken by Client, where any defect would not have occurred but for the integration of Client Materials or such other alteration by Client of the Deliverables.
- 5.6 If the Deliverables infringe upon the intellectual property rights of a third party, CPS GfK may in its sole discretion: (i) modify the Deliverables to be non-infringing; (ii) obtain for Client a license to continue using the affected portion of the Deliverables; or (iii) if neither (i) or (ii) are practicable in CPS GfK's assessment, terminate the affected component of an Order Form with immediate effect and refund to Client any prepaid Fees for the affected Deliverables from the effective date of such termination.
- 5.7 Client agrees that: (i) it shall fulfill the Minimum Requirements which may include it having to be a valid User of an Application in order to receive the benefit of the Deliverables; and (ii) CPS GfK is dependent upon third parties for the provision and supply of IT and telecommunications infrastructure and CPS GfK receives components of the Deliverables via third parties (including retailers and

wholesalers) and does not warrant the accuracy, completeness or timeliness of the work of such third parties. However, should such issues impact upon the quality or timeliness of the Deliverables, CPS GfK shall promptly employ all reasonable alternative measures in order to mitigate the consequences thereof.

6 Disclaimer.

CPS GfK obtains CPS GfK Data from sources it believes to be accurate and reliable and applies methodologies including extrapolation methodologies it considers to be appropriate. Despite this, Client acknowledges and agrees that the use of the Deliverables requires Client to use its own skill and judgement and CPS GfK shall not be liable for any Losses resulting from opinions, recommendations or forecasts made or actions taken on the basis of Deliverables. Where advice, opinions or recommendations are given by CPS GfK, these shall not constitute a warranty by CPS GfK as to their accuracy.

7 Indemnification.

- 7.1 CPS GfK will indemnify and defend Client including its directors, officers, employees or agents, against any Losses to the extent these relate to or arise from a valid claim that the Deliverables, when used in accordance with this Agreement, infringe any third-party intellectual property rights. CPS GfK's obligations in this clause 7.1 do not apply to the extent that: (i) the allegedly infringing Deliverables or portions thereof result from any change made by Client or any third party for Client; (ii) an infringement claim is based upon any information, design, specification, instruction, software, data, or material not furnished by CPS GfK, or based upon any material from a third-party; (iii) an infringement claim is based upon the combination by Client of the Deliverables or any parts thereof with any components not provided by CPS GfK; or (iv) Client continues the use of the allegedly infringing Deliverables after a reasonable period after being notified thereof.
- 7.2 Client will indemnify and defend CPS GfK including its directors, officers, employees or agents, against any Losses to the extent these



- relate to or arise from: (i) a claim that Client Materials infringe any third-party intellectual property rights; (ii) all taxes for which Client is liable; (iii) third-party claims based on Client's access to or use of CPS GfK Data; or (iv) Client's misuse or illegal use of an Application.
- 7.3 In each case, the indemnifying Party shall provide indemnification to the indemnified Party under clauses 7.1 or 7.2, only under the following conditions: (i) the indemnified Party must promptly provide the indemnifying Party with Notice of any claim and promptly tender control of the defense and settlement of any such claim to the indemnifying Party (at the indemnifying Party's expense and with the indemnifying Party's choice of counsel); and (ii)the indemnified Party will not enter into any settlement or compromise of any such claim without the indemnifying Party's prior written consent if the settlement would require admission of fault or payment by the indemnifying Party. Despite the above, in the event that Client is the indemnifying Party, CPS GfK shall have the right at its sole discretion to retain control of the defense of any such claim.

8 Confidential Information.

8.1 CPS GfK and Client shall: (i) hold all Confidential Information in confidence and use it only as permitted in connection with this Agreement; (ii) use the same care to prevent unauthorized disclosure of the Disclosing Party's Confidential Information as the Receiving Party uses with respect to its own Confidential Information of a similar nature which shall not, in any case, be less than the care a reasonable business person would use under similar circumstances; (iii) disclose the Confidential Information only to the extent required to comply with the order of a court, tribunal or competent authority; and (iv) disclose the Confidential Information only to those who have a need to know such information in order to perform their task in the interests of the Receiving Party, and whom have been informed of its confidential nature, and have agreed to, and are bound by, no less restrictive confidentiality obligations than those in this Agreement.

- 8.2 Each Party shall be liable for their representatives' including its directors', officers', employees', Contractors' or agents' breach of this Agreement.
- 8.3 Confidential Information shall not be disclosed to third parties without the Disclosing Party's prior written consent unless required by applicable law.

9 Limitation of Liability.

- 9.1 Nothing in these terms & conditions excludes or limits the liability of either Party in respect of: (i) death or personal injury; (ii) intent or gross negligence; (iii) fraud, fraudulent misrepresentation or fraudulent misstatement; nor (iv) the indemnities as set out in clause 7.
- 9.2 Subject to clause 9.1, CPS GfK's liability shall be limited to: (i) the Fees paid, in the case of an Application, for the period affected, and in the case of the provision of CPS GfK Data, for the components affected (period, country and product); or (ii) €250,000.00; whichever is the lesser.
- 9.3 CPS GfK shall not be liable for any special, indirect or consequential loss or damages including any loss of business, profits or goodwill.

10 Governing Law and Jurisdiction.

This Agreement and any dispute or claim therefrom arising shall be governed by and construed in accordance with the laws of the Federal Republic of Germany. Exclusive court venue is Nuremberg.

11 General Provisions.

- 11.1 Client must not without the prior written approval of CPS GfK use Deliverables for: (i) the purpose of legal proceedings unless ordered by a court, tribunal or competent authority; (ii) in any advertising or promotional activities; (iii) for resale or syndication; or (iv) for communication or distribution to any third party.
- 11.2 Except as permitted in this Agreement, neither Party may assign any of its rights or obligations without the other Party's prior written approval, which may not be unreasonably withheld. Notwithstanding the above, by giving prompt Notice to Client, CPS GfK may assign its rights and obligations in whole or in part



- without Client's approval to: (i) any CPS GfK Affiliate; or (ii) any corporation or entity acquiring any part of CPS GfK's business operations to which the respective Order Form relates.
- 11.3 CPS GfK may retain such subcontractors as in CPS GfK's reasonable judgment are necessary to complete its duties and obligations under this Agreement.
- 11.4 Each Party shall comply with all applicable laws relating to the performance of its obligations under this Agreement.
- 11.5 Neither Party shall have any liability for any failure or delay in performance to the extent the same results from any event beyond the reasonable control of that Party (a "Force Majeure") for as long as such event means that performance is not possible or is delayed, e.g. in case of delayed or non-supply of data by data suppliers to CPS GfK or interruption to IT and telecommunications infrastructure or services. If such Force Majeure continues for a continuous period of more than 60 days, either Party may terminate the affected component of the Deliverable(s) upon 14 days' Notice to the other Party.
- 11.6 The clauses in this Agreement that by their nature require performance by either Party after termination or expiration, including confidentiality, shall be and remain enforceable after termination or expiration.
- 11.7 CPS GfK may periodically update these terms & conditions. CPS GfK will inform Client about any material changes. If material changes are disadvantageous for Client, Client shall provide Notice to CPS GfK, including reasons for its objection, which the Parties shall use their best efforts to resolve. Should the Parties not achieve to resolve the objection, CPS GfK may: (i) elect to continue the supply of the Deliverable(s) on the non-updated terms & conditions; or (ii) terminate the supply of the affected Deliverable(s) upon 30 days' Notice to Client
- 11.8 If any provision of this Agreement conflicts with applicable law: (i) such provision shall be deemed to be restated to reflect as nearly as possible the original intentions of the Parties in accordance with applicable law; and (ii) the

- remaining terms, provisions, covenants, and restrictions shall remain in full force and effect.
- 11.9 This Agreement constitutes the complete agreement between the Parties with regard to the Deliverables. Any other agreements remain unaffected.

Part B - Data

This Part B applies to CPS GfK's provision of CPS GfK Data and applies in addition to Part A

12 CPS GfK Data Usage Rights.

- 12.1 Client shall have the right to sublicense CPS GfK Data for use by its Contractors, subject to the Contractor accepting to be bound to the restrictions upon CPS GfK Data as set out in Agreement which shall include Contractors' use of CPS GfK Data being managed by Client, and the Contractor: (i) agreeing to use CPS GfK Data solely for the purpose of supporting Client's internal business purposes and only to the extent that CPS GfK Data is required - and for no other purpose; (ii) being bound to the same restrictions for using CPS GfK Data as Client; and (iii) being bound to immediately return or destroy CPS GfK Data including any copies or derivatives made thereof upon completion of their tasks, or termination or expiry of the applicable Order Form - whichever applies earlier
- 12.2 Client is liable for the acts and omissions of its Contractors and shall indemnify and hold CPS GfK and its Affiliates harmless against any Losses incurred by CPS GfK or CPS GfK's Affiliates through any Contractor's acts or omissions.
- 12.3 Nothing in this Agreement prohibits Client from reproducing, distributing or communicating quantitatively or qualitatively insubstantial parts of CPS GfK Data in accordance with any applicable laws protecting databases.

13 Changes to CPS GfK Materials.

CPS GfK may change CPS GfK Materials, delivery, format and the content of CPS GfK Data (e. g. segmentations, channels groups or features) or aggregate data including in order to



anonymize data or comply with confidentiality obligations towards retailers or resellers. Such changes shall not materially affect the quality of any CPS GfK Data supplied to Client.

Part C - Application

This Part C applies to CPS GfK's provision of an Application and applies in addition to Part A

14 Application Usage Rights.

- 14.1 The maximum number of Users that may be authorized to access an Application shall not exceed the number of User subscriptions Client has purchased (as set out in the respective Order Form, if applicable).
- 14.2 Client may request to purchase additional User subscriptions at the rates mutually agreed with CPS GfK in writing. If additional User subscriptions are purchased part-way through the Term, then the Fees shall be pro-rated. Activations and access shall be made available by CPS GfK to the additional Users promptly after payment of the applicable Fees.
- 14.3 Client shall cooperate with CPS GfK in order to provide the Application to Client, including providing security access, information and software interfaces between the Application and Client's systems and personnel as may be required by CPS GfK.
- 14.4 Users shall comply with CPS GfK's Acceptable
 Use Policy and Client is responsible for
 instructing Users on the confidentiality of
 Application account names and passwords.
 Client shall ensure that account names and
 passwords are not shared between Users.
- 14.5 Client shall be liable for the acts and omissions of Users.
- 14.6 Client shall promptly inform CPS GfK with details of any former User so that CPS GfK can deactivate their account.
- 14.7 Client shall promptly notify CPS GfK if account names or passwords are compromised. Client will not (i) breach or attempt to breach security of any network, servers, data, computers, or other hardware relating to or used in connection with an Application, or of any third party that is hosting or interfacing any part of an Application; or (ii) use or distribute through

- an Application any software, files, or other tools or devices designed to interfere with or compromise the privacy, security, or use of an Application or the operations or assets of CPS GfK, its Affiliates, or any client of CPS GfK or its Affiliates, or any third party.
- 14.8 Client will comply with Application user authentication requirements and shall be solely responsible for monitoring the administration of access to and use of an Application by its Users. Any failure by a User to comply with this Agreement constitutes a material breach by Client, and CPS GfK shall not be liable for any Losses that Client or any third party incurs resulting from such breach. Client must immediately take all necessary steps, including providing Notice to CPS GfK, to mitigate any compromise in security or unauthorized access and use of an Application.
- 14.9 CPS GfK may review Client's compliance with this clause 14, including by using CPS GfK subcontractors to conduct such reviews. Each review may be conducted no more than once per quarter and shall be exercised with reasonable prior Notice and in such a manner as not to substantially interfere with Client's business.
- 14.10 If a review reveals that a password to access an Application has been provided to an individual who is not an authorized User or Client is utilizing an incorrect number of subscriptions, then without prejudice to CPS GfK's other rights, Client will promptly disable such credentials, and in the case of underpaid subscription Fees, shall pay CPS GfK within 14 days of being notified of the results of the review, an amount equal to 3x the Fees ordinarily applied by CPS GfK to additional User subscriptions purchased by its other clients.
- 14.11 Client agrees that it will not modify, reuse, disassemble, decompile, reverse engineer or otherwise translate an Application.

15 Collection of Client Information.

15.1 Client hereby authorizes CPS GfK to access Client usage and performance data through an Application. Such data shall be used to improve the User experience, including to correct Application errors, to maintain and improve



- CPS GfK products and services, to deliver support services, and to monitor license compliance.
- 15.2 Additionally, to the extent that any Application usage and performance data constitutes personal data under any applicable law, then CPS GfK agrees that any such data will be treated as Confidential Information and processed by CPS GfK only in accordance with all applicable laws and Client warrants that it has the necessary authority (or consent as relevant, including from the Users) to make such data available and that it allows CPS GfK to use and process the personal data on a worldwide basis.

16 Application Support and Maintenance.

- 16.1 During the Term, CPS GfK shall provide Client with reasonable technical support for the purpose of solving problems with the Application. This shall include assistance to resolve problems via telephone and electronic mail at numbers and addresses established between CPS GfK and Client as necessary.
- 16.2 CPS GfK shall notify Client of any restrictions or limitation as to the number and identity of employees who are authorized to use such support services.
- 16.3 For clarity, reasonable Application support and maintenance is included as part of the license Fee specified in the applicable Order Form.
- 16.4 CPS GfK shall be entitled, but not obligated, to make available updated versions of an Application, including modifications of existing technical features, functions or layouts, with the aim to improve the quality of the User experience or the Application to be provided to Client. Any fees for new technical features, functions or insights shall be agreed between the Parties.
- 16.5 CPS GfK is not responsible for the failure of an Application due to: (i) mistakes caused by Users; (ii) Force Majeure; and (iii) any scheduled maintenance periods or emergency maintenance. CPS GfK will take reasonable efforts to reduce periods of non-accessibility.

17 Application Warranties.

17.1 The express warranties in this Agreement, including in clause 5.1 do not apply to the

- extent that any part of an Application: (i) has been altered, except by CPS GfK or its authorized representatives and contractors; (ii) has not been used, installed, operated, repaired, or maintained in accordance with the respective Order Form or these terms & conditions; or (iii) is supplied, for beta, evaluation, or testing purposes. Additionally, the warranties set forth in this Agreement only apply to a warranty claim made within the warranty period specified in this Agreement and do not apply to any bug, defect or error caused by or attributable to software or products or services not supplied by GfK.
- 17.2 CPS GfK does not represent or warrant to Client that Client's use of an Application will meet Client's needs or that Client's use of an Application will be uninterrupted, timely, secure or free from error.

Part D - Professional Services

This Part D applies to CPS GfK's provision of Professional Services and applies in addition to Part A

18 Professional Services Orders.

- 18.1 During the Term, CPS GfK will supply Client with the Professional Services within the scope agreed in the respective Order Form.
- Client will cooperate reasonably and in good faith with CPS GfK in its performance of the Professional Services by: (i) allocating sufficient resources and timely performing any tasks reasonably necessary to enable CPS GfK to perform its obligations in the respective Order Form; (ii) timely delivering any Client deliverables and other obligations required under an Order Form; (iii) timely responding to CPS GfK's inquiries related to the Professional Services; (iv) assigning an internal project manager for each Order Form to serve as a primary point of contact for CPS GfK; (v) actively participating in scheduled project meetings; (vi) providing, in a timely manner and at no charge to CPS GfK, office workspace, telephone and other facilities, suitably configured computer equipment with Internet access, access to appropriate knowledgeable employees and agents of Client



- as reasonably required by CPS GfK; and (vii) complete, accurate and timely information, data and feedback as reasonably required.
- 18.3 Any delays in the performance of the Professional Services or delivery of Deliverables caused by Client may result in additional applicable charges for resource time.
- 18.4 Should it emerge after the Professional Services have been commissioned that the Professional Services cannot be conducted in the way intended by the Parties, and through no fault of either Party, then the Parties shall mutually agree an alternative and should agreement not be possible, then CPS GfK shall be entitled to terminate the affected Deliverables or Order Form provided that it refunds the Client for any amounts not expended.

19 Execution of Professional Services.

- 19.1 Subject to agreement with CPS GfK, and its participation not undermining the anonymity of respondent or test participant results, Client may participate in reviews. Client shall incur any additional costs caused by reason of Client's participation.
- 19.2 Client may request that CPS GfK make changes to Deliverables. The Parties shall cooperate with each other in good faith in order to accommodate the scope and nature of the change request, fees, expenses and related issues. If the Parties agree to proceed with the proposed change, the Parties shall execute a change order outlining the parameters.

20 Product Tests.

If the Professional Services require product testing, then Client shall be responsible for ensuring that all the necessary chemical, medical, pharmaceutical or other tests / studies / analyses of the test product have been carried out in advance and shall indemnify CPS GfK against all claims arising out any defect in the product to be tested.

21 Professional Services Fees.

21.1 Professional Services are provided on either a time-and-materials or fixed fee basis, as provided for in the Order Form. Any amount set out as time-and-materials in an Order Form is solely a good-faith estimate for Client's

- budgeting and CPS GfK's resource scheduling purposes, and is not a guarantee that the work will be completed for that amount; the actual amount may be higher or lower. If the estimated amount is expended, CPS GfK will continue to provide the Professional Services under the same rates and terms.
- 21.2 CPS GfK will periodically update Client on the status of the Professional Services and the Fees accrued under the respective Order Form.
- 21.3 Client will reimburse CPS GfK for reasonable travel and out-of-pocket expenses incurred in connection with the Professional Services. If an estimate of incidental expenses is provided in the applicable Order Form, CPS GfK will not exceed such estimate without the written consent of Client.
- 21.4 Charges for time-and-materials engagements will be invoiced monthly in arrears, unless otherwise expressly stated in the applicable Order Form. Charges for fixed fee engagements will be invoiced in advance in the manner as provided in the Order Form, as applicable, unless otherwise expressly stated therein.

22 Independent Contractors.

The Parties are independent contractors. The rendering of the Professional Services does not create a partnership, franchise, joint venture, agency, fiduciary or employment relationship between the parties. Each Party will be solely responsible for payment of all compensation owed to its employees, as well as all employment-related taxes and social security contributions.