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DATARROM AS
Daglig leder Finn Arne Berntsen
Bygdøy Alle 21
0262 OSLO

Your Ref Jonny Andersen, Fjell IT AS

Our Ref KON.BD2900

21 February 2018

Attorney in charge:
Kjerstin Ongre

Dataroom AS – Import and export of technical equipment - Engagement letter

With reference to conversation with Jonny Andersen and e-mail correspondence, we are pleased to confirm that we will undertake the engagement concerning indirect taxation related to import and export of technical equipment for use in Norway. Below, we will give an account of our conditions in connection with carrying out the engagement.

Our contact persons:

Engagement partner:

Oddgeir Kjørsvik

phone number: + 47 40639157

e-mail: oddgeir.kjorsvik@kpmg.no

Attorney in charge:

Kjerstin Ongre

Phone number: + 47 40639458

E-mail: kjerstin.ongre@kpmg.no

In addition, we will use any attorney and other employee necessary for carrying out the engagement.

1. Scope of the engagement

1.1 Our assistance, indication of the engagement

Our work will mainly consist of a memorandum regarding:

- The type of services performed in Norway (Vatable or not - depending on the facts):
 - when DATAROOM AS acts as the importer
 - when a another company acts as the importer and will lease the equipment to DATAROOM AS
- Import of the technical equipment – requirements related to import procedures, correct custom value, invoices, import custom declaration and the payment related to import and issues related to the owner of the goods export of the technical equipment
- Requirements related to export procedures, correct custom value, invoices, export custom declaration

This Engagement Letter will also comprise work and assistance we have started and delivered prior to your signing of this engagement letter.

No specific deadlines for the engagement have been agreed. However, we will do our utmost to carry out the engagement as soon as possible. The progress will among other things depend on to what extent you provide information to us, and moreover respond to our inquiries to you. We will keep you up to date regarding the progress of the engagement.

2. Terms of the engagement

2.1 General Conditions

This engagement letter, together with the enclosed "Standard terms and conditions for services supplied by KPMG Norway" (hereinafter "General Conditions"), constitutes the complete Engagement Letter and replaces any earlier offer or contract regarding our engagement.

In the event this engagement letter includes conditions that are in conflict with the General Conditions, the terms set out in this engagement letter shall apply.

2.2 Fees

Our fees are calculated and invoiced in accordance with clause 7 of the General Conditions.

Based on currently available information and our understanding of your requirements, we estimate our total fee, calculated in accordance with clause 7 of our General Conditions, to be in the range of NOK 35000 and NOK 40000. VAT is not included in our estimate.

We will alert you if it becomes evident that our fee will significantly exceed our estimate.

2.3 Expenses and outlays

In addition to our fee, the following will be invoiced:

- a. All expenses incurred for travelling (*including stays*) between our office and your office, and any additional expenses relating to travel necessary to carry out the engagement
- b. Other outlays related to the implementation of the engagement

2.4 Invoicing

Unless otherwise agreed, KPMG will invoice the fees for our services on a monthly basis.

3. Inquiries concerning the assistance

Your primary contact for carrying out the engagement will be attorney-at-law Kjerstin Ongre. In case of this person's absence the attorney in charge or the engagement partner will be able to answer any queries.

4. Other assistance

If our assistance includes other advisory services than what is stated in clause 1, the scope of such work and related conditions, hereunder fee arrangements, may be agreed between the parties through e-mail correspondence. This Engagement Letter will then apply for such assistance as well.

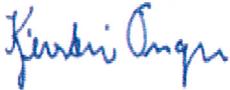
5. Final comments/Acceptance

In case you need further information or to discuss other matters related to the assistance or to this engagement letter, please contact the undersigned.



Please confirm your agreement to and acceptance of the terms of the Engagement Letter by signing the enclosed copy of the present letter and returning the copy to us by mail, or as a scanned attachment to an e-mail to kjerstin.ongre@kpmg.no before we initiate our work.

Yours sincerely
for KPMG Law Advokatfirma AS



Kjerstin Ongre
Director/Advokat

Enclosure:
Standard terms and conditions for services supplied by KPMG Norway

cc:



Acceptance:

We hereby confirm that we have familiarised ourselves with the content of this Engagement Letter and the accompanying General Conditions and that KPMG Law Advokatfirma AS is authorised to carry out the engagement in accordance with the specified conditions.

Signed in Oslo on 21.02.2018

On behalf of DATAROOM AS, org.nr 920 175 570

Name [Signature]

Title Styresleder

INVOICE INFORMATION	
Enter relevant information, including contact information and reference, in order for us to make a correct invoice that is approved by your systems.	
Business Reg. no / DUNS no:	920 175 570
Invoice address:	Bygdøy allé 21 0262 Oslo
Electronic invoice address: *	By EHF or email mb.17529@xledger.net copy post@rav1.no
Contact person:	
Special reference:	
PO number / Order number:	

* Preferred to receive invoices by EHF
secondary by email: MB.17529@xledger.net

Standard terms and conditions for services supplied by KPMG Norway

These **Standard terms and conditions** constitute, together with the **Engagement letter and its enclosures**, KPMG's **Engagement contract** for the delivery of our services. The Engagement letter and its enclosures shall have priority over the Standard terms and conditions.

The words and expressions used below shall have the following meaning in the Engagement contract:

KPMG or KPMG Norway (or deviations) mean all KPMG entities in Norway, including KPMG AS (business reg. no. 935 174 627), KPMG Law Advokatfirma AS (business reg. no. 912 056 880), KPMG Accounting AS (business reg. no. 997 471 237) and KPMG Tax AS (business reg. no. 966 429 526).

The Engagement team: KPMG partners and employees that are involved in the delivery of the services specified in the Engagement letter.

KPMG Personnel: KPMG Partners or employees of KPMG and other KPMG entities.

The Company: The entity appointed as the client in the Engagement letter. The term also includes the management and directors of the Company. The term will apply to the extent it is applicable for clients that are physical persons or public bodies.

The Services: The services KPMG shall render to the Company according to the Engagement contract.

1 The engagement

- 1.1 KPMG will in the Engagement letter always appoint a person who shall be responsible for the delivery of the Services. Even if KPMG appoints individual persons as members of the Engagement team, KPMG has, when needed, the right to replace these with other persons, assuming that the said replacement does not reduce the quality of the Services or incur additional costs for the Company.
- 1.2 The engagement is defined in the specifications laid down in the Engagement contract. Should unforeseen circumstances arise, that affect the content and/or scope of our instructions to a significant extent, KPMG is entitled to renegotiate the relevant aspects of the Engagement contract.
- 1.3 KPMG has no obligation to update advice, recommendations or assessments based on circumstances that occur after KPMG has supplied the Services or after our engagement has been otherwise terminated.
- 1.4 The company may rely only on final written deliverables and not on draft deliverables.
- 1.5 If the Company should assert that the Services are inconsistent with the Engagement contract, KPMG have the right to rectify any defect or imperfection, provided rectification is not deemed futile.

2 Restrictions, intellectual property rights

- 2.1 Any assessments, advice or recommendations from KPMG are intended for the internal use of the Company only. The Company warrants that it will not copy, refer to or disclose to any third party any advice, assessments or recommendations provided by KPMG without KPMG's prior written consent. The same applies to anything the Company may learn about KPMG's ideas, concepts, models, information, know-how, methodology, etc. The provisions of this clause 2.1 do not apply when providing tax services to an audit client registered with the SEC or an affiliate of such entity (as defined by the SEC), or when KPMG delivers U.S tax advice to other clients. SEC registered clients must inform KPMG of any confidentiality conditions imposed by other tax advisers pertaining to any transaction or matter on which KPMG's Tax Service is requested.
- 2.2 The Company shall hold KPMG harmless against any and all losses, damages or expenses that may be accrued as a result of the Company's breach of its obligations under section 2.1. This clause 2.2 is not applicable to the extent it is in conflict with PCAOB or SEC auditor independence rules.
- 2.3 The Company may use the documents and material they have paid for to develop with the exceptions prescribed under section 2.1-2.2. However, KPMG will retain the copyright and all other intellectual property rights to the material that is rendered. KPMG shall also retain the rights to ideas, concepts, models, information, know-how etc. that is developed in connection with the Services.
- 2.4 KPMG is entitled to use sanitized and anonymised information regarding the Services for internal training purposes, knowledge management and potential marketing purposes.

3 The Company's liability

- 3.1 The Company is responsible for, and shall provide KPMG with all the resources and support required to complete our instructions within the timeframe agreed. In practice, this means that the Company itself is responsible for ensuring that the underlying material presented to KPMG is complete and relevant. The Company therefore warrants that it will give the Engagement team unrestricted access to recorded information, documentation and other information necessary to carry out the Services. This applies even if KPMG, in its capacity as appointed auditor and/or has assisted the Company with related services and consequently is in possession of knowledge and information concerning the Company. It is expected that key personnel within the Company allocates sufficient time in order to assist in retrieving necessary information.
- 3.2 The Company shall continuously keep KPMG informed of any circumstances that may affect the engagement.
- 3.3 The Company warrants that it is entitled to give KPMG the information it dispatches to KPMG and that KPMG is entitled to use this information in connection with the execution of the Services (including information covered by the Norwegian Data Privacy Act).

4 Information and communication

- 4.1 The Engagement team shall not disclose confidential information to a third party.
- 4.2 KPMG is entitled to trust instructions and information provided by the Company and has no duty to verify such instructions and information from anyone that KPMG could reasonably assume acted on behalf of the Company, unless otherwise specified in mandatory law.
- 4.3 KPMG is entitled to communicate with the Company by way of unsecure channels such as email, telephony, facsimile, video conferences etc., unless the Company explicitly requests KPMG not to do so in writing. Use of unsecure communication channels entails that:
- 4.4 Both parties are deemed to have accepted the risk such communication involves (including security risks of information coming into the hands of unauthorised parties, risk of communications disappearing, viruses, etc.)

- 4.5 The Company cannot hold KPMG responsible if the communication does not reach the intended recipient, including but not limited to emails being rejected by KPMG's anti-virus systems.
- 4.6 Any processing of personal data will be in accordance with the Norwegian Data Privacy Act. KPMG's information security systems fulfil the information security requirements in the Norwegian Data Privacy Act sections 13-15 with regulation. Personal data will only be used for the purposes pursuant to the Engagement letter and appendices. Satisfactory documentation regarding information security and safety audits will be provided upon the Company's request. KPMG will not disclose any personal data to companies outside of KPMG without prior written consent from the Company. KPMG may share personal data with companies in the KPMG network when necessary.
- 4.7 Written correspondence and documentation may be stored electronically by KPMG for up to 10 years and then deleted unless otherwise specified in mandatory law.

5 Duty of confidentiality

- 5.1 The Engagement team and all KPMG Personnel are subject to strict international rules concerning client confidentiality. The Engagement team and KPMG Personnel shall also comply with the relevant Norwegian law on confidentiality to the extent such law applies to the engagement.
- 5.2 All KPMG Personnel in co-operating KPMG firms are subject to KPMG's international confidentiality requirements. By signing the Engagement contract, the Company releases KPMG from the duty of confidentiality in relation to co-operating KPMG companies in Norway and abroad, to the extent this is necessary in order to fulfil the Engagement, perform quality control or to reveal any possible conflicts of interest or independence issues. Furthermore, the Company releases KPMG from the duty of confidentiality in respect of suppliers of IT infrastructure to the extent necessary, provided such suppliers are bound by the same rules of confidentiality as KPMG Personnel.
- 5.3 The Engagement team shall also comply with the Company's internal policy for protection of confidential information, provided that that the Company has made these available to the Engagement team.
- 5.4 Reference is also made to other statutory exceptions from client confidentiality, including the Money Laundering Act, the Auditors Act, the Bankruptcy Act, the Securities Trading Act and the Financial Supervision Act.

6 Conflicts of interest/independence

- 6.1 The Engagement team and KPMG Personnel are obliged to comply with KPMG's international independence requirements. As long as KPMG works with the engagement, KPMG will, as soon as it comes to KPMG's knowledge, confer with the affected parties if undertaking any new instructions for clients other than the Company may entail a risk of breaching our professional loyalty or independence obligations.
- 6.2 If an engagement for a third party is potentially conflicting with the Company's interests and KPMG is aware of this, KPMG will confer with the concerned parties prior to accepting such engagement.
- 6.3 For audit clients: Pursuant to the Auditors Act no KPMG Personnel shall act in such a way that there is a risk that they have to audit the result of their own advisory service or other services, or that there is a risk of them performing functions that are a part of the decision making process of an audit client. Such risks will normally exist if the auditor
- 6.4 gives advice on or designs strategies or systems that are of direct significance to the accounting transactions and production of accounts of the audit client and for key areas of the internal control functions of the audit client,
- 6.5 provides essential premises for the audit client's decisions in structural and budget matters, business arrangements, operation management, controls or internal audits, or
- 6.6 over a certain amount of time delivers advisory or other services that replace the audit client's lack of capacity and competence, especially if the same kind of service is provided on a regular basis.
- 6.7 This also applies when the auditor performs de facto management and control duties for which someone within the management of the audit client is formally and ultimately responsible.
- 6.8 According to the Auditors Act with regulation; no KPMG Personnel shall perform any of the following services for the audit client: keeping and/or producing (except technical preparation) of financial statement and tax returns, presentation of accounts or administer the Company's assets/banking authority.

7 Fees and payment obligations

- 7.1 KPMG's fees are stated in the Engagement letter with enclosures.
- 7.2 KPMG's services are subject to VAT, unless the service is comprised by the statutory exceptions in the VAT Act.
- 7.3 If KPMG pursuant to the instructions of the Company consults with external advisors that are considered sub-contractors to KPMG, KPMG will invoice the Company any fees invoiced by the sub-contractors in addition to KPMG's other fees.
- 7.4 In addition to the fee, KPMG will invoice any expenses for travel and other costs that incurred in connection with the delivery of services.
- 7.5 If the Company is subject to regulatory inquiries or involved in litigation and KPMG Personnel is requested to provide documentation, information or act as witness, the company shall reimburse all of KPMG's incurred costs.
- 7.6 KPMG is entitled to invoice the Company continuously for Services rendered. The frequency of the invoicing is laid down in the Engagement letter
- 7.7 Upon termination of the Engagement, KPMG will settle the account and send its final invoice to the Company.
- 7.8 KPMG's invoices are due for payment 14 days after the invoice date. Unless otherwise agreed a NOK 75, - invoice fee will be charged.
- 7.9 The Company may not offset amounts due to KPMG against claims the Company has, or claims to have, against KPMG including price reduction claims.
- 7.10 If KPMG's fees and expenses have not been settled in due time, KPMG will invoice a statutory penalty interest of the sums due.
- 7.11 Should the engagement be terminated, for whatever reason, KPMG is, entitled to receive fees for the Services rendered up until the termination is effective in addition to costs and disbursements.
- 7.12 Unless agreed otherwise, fixed fees will be adjusted annually with effect from 1 September equivalent to the annual growth in the SSB (Central Bureau of Statistics): Wage statistics for full time employees in financial services. If it is agreed that the fee shall be based on time spent, KPMG's current hourly rates shall apply.

8 Proof of identity

- 8.1 According to the Act pertaining to combating money laundering etc. (the Money Laundering Act) with regulations, KPMG is entitled to request the Company, including its directors and management, to document their identity. KPMG can, if necessary, carry out an identity control in connection with the renewal of existing engagements or in connection with new Engagement contracts.

9 Relations with third parties and assignment

- 9.1 Nothing in the Engagement contract provides third party with any rights. No third party can invoke any provision in the Engagement contract.
- 9.2 Neither of the parties shall be entitled to assign any rights or obligations under the Engagement contract to any third party without the other party's prior written consent.

10 KPMG's and the Engagement team's liability and limitation of liability

- 10.1 The limitations of liability in this section only apply as long as they are not in conflict with mandatory law. Furthermore, the limitations of liability in this section does not apply to audit services, review services and agreed upon procedures performed under the standards of the PCAOB or other standards in connection with financial statements to be filed with or furnished to the SEC.
- 10.2 KPMG's and the Engagement team's total liability is limited to the Company's direct losses.
- 10.3 KPMG's and the Engagement team's (including the partner in charge's) total liability shall in any case be limited to an amount equal to five times the fee (exclusive of VAT) that is invoiced for the specific Services to which the claim pertains.
- 10.4 KPMG's and the Engagement team's liability for KPMG Personnel's actions or omissions in connection with the technical preparation of draft tax return papers is limited to additional penalty tax. The term "tax return papers" comprises all tax papers that are filed with the public authorities in accordance with the Tax Assessment Act and the Tax Payment Act. KPMG cannot in any case accept any liability for any increased tax burden as a result of errors in the tax returns as submitted. Liability for additional penalty tax imposed is also limited in quantitative terms to five times the fees (excluding VAT) billed for technical assistance in completing the tax returns for the current assessment year.
- 10.5 In relation to attestation work to public authorities etc. in connection with the tax returns ("Næringsoppgave og Kontrolloppstilling"), cost refunds, contributions, tax relief and similar (including "Skattefunn"), KPMG and the Engagement team are not liable for tax consequences or other losses caused by the reimbursements or contribution claims not being in accordance with current applicable law.
- 10.6 Unless it is specifically agreed that external advisors are sub-contractor of KPMG, KPMG shall have no liability for advice and/or information rendered by other parties than KPMG Personnel, even if KPMG has facilitated the contact between the Company and the external advisors. If KPMG-companies domiciled abroad are sub-contractors to KPMG, the Company can only advance claims against KPMG Norway in case of breach of contract caused by the sub-contractor.
- 10.7 The limitation of liability in this section applies correspondingly if KPMG is held responsible for losses caused by a sub-contractor.

11 Force Majeure

- 11.1 If an event beyond a party's control occurs which it could not reasonable have foreseen when the Engagement contract was entered into, and which it cannot reasonably be expected to overcome or avert the effects of, the other party shall be notified immediately. If such an event occurs, the obligations of the parties are postponed until the circumstances that prevent the services of the party are altered or diminished so that the Services may be delivered. Neither party will be deemed to be in breach of contract in cases of Force Majeure.

12 Termination of Engagement Contract

- 12.1 The Engagement contract will run until the time both parties sign a new contract or the Engagement contract is terminated otherwise.
- 12.2 As a main rule, KPMG and the Company may terminate the Engagement contract at any time with effect 30 days from the time KPMG or the Company receives written notice of this. For audit clients, the Companies Act /the Public Companies Act chapter 7 govern the Company's right to terminate the Engagement contract. The Auditors Act section 7-1 governs KPMG's right and duty to resign as auditor.
- 12.3 If the Company terminates an engagement, the Engagement contract will, unless the Company has notified in writing that all other engagements have been terminated, still apply as far as it covers other engagements running at the time of termination.
- 12.4 KPMG may terminate the services if in conflict with relevant independence rules.

13 Choice of law and legal venue

- 13.1 The Engagement contract is governed and construed by Norwegian law. Any disputes arising from the Engagement contract shall be settled by the ordinary courts. The court where KPMG is domiciled shall have jurisdiction.