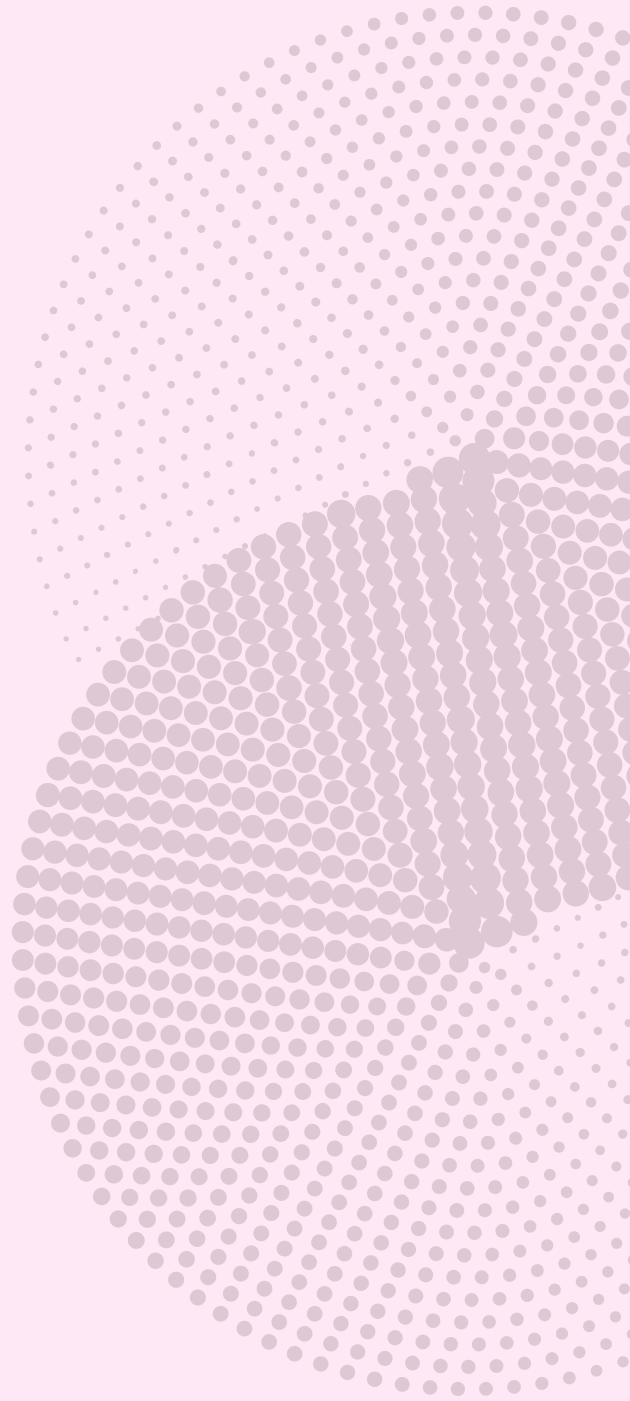


Drapalski Consulting

Terms of Engagement



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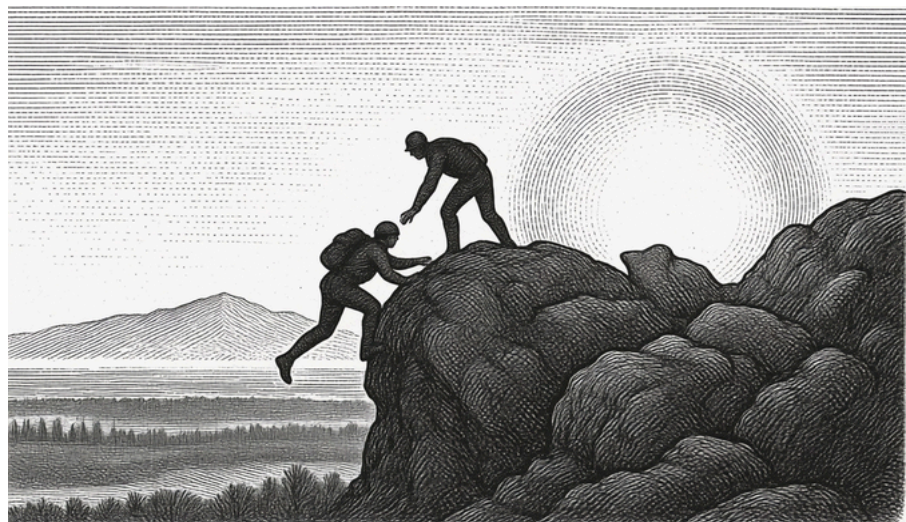
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ABOUT DRAPALSKI CONSULTING LLC

Drapalski Consulting LLC is a U.S.-registered advisory firm providing senior-level finance, accounting, governance, and cross-border advisory support.

The firm is led by a U.S. CPA based in Germany and operates on a cross-border basis, serving clients remotely and, where appropriate, in person by arrangement.

These Terms of Engagement describe the general framework under which advisory services may be discussed, scoped, and delivered.

SCOPE OF SERVICES

Engagements may include:

- Virtual CFO & financial leadership
- Financial reporting, oversight, and performance analysis
- Governance, risk, and internal controls
- Finance transformation and process improvement
- Select US compliance support (including tax coordination)

All services are advisory in nature unless expressly agreed otherwise in writing in a separate engagement letter or written scope confirmation.

ENGAGEMENT TERMS

1. Nature of Services

Services are advisory in nature and do not constitute legal advice, audit opinions, regulated representation, or formal tax opinions unless expressly agreed in writing.

2. Client Responsibilities

Clients agree to:

- Provide accurate and complete information
- Ensure timely communication
- Retain responsibility for final decisions

3. Independence & Judgment

Drapalski Consulting maintains independent professional judgment at all times and may decline or withdraw from engagements that create conflicts or regulatory concerns.

4. Confidentiality

Client information is treated as confidential and used solely for legitimate engagement, administrative, compliance, and legal purposes, subject to applicable law and any agreed engagement terms.

5. Limitation of Scope

The firm does not provide:

- Legal services
- Statutory audit opinions or assurance engagements
- Regulated services requiring local professional licensing unless expressly confirmed in writing
- Investment advice or securities-related recommendations

CONFIDENTIALITY & INDEPENDENCE

*Drapalski Consulting operates
according to the following
principles:*

Confidentiality

Client information is handled with care, discretion, and appropriate professional discipline.

Independence

Independent judgment is maintained at all times. Engagements may be declined, paused, or terminated where conflicts, ethical issues, or regulatory concerns arise.

Professional Conduct

Work is performed in a manner intended to be accurate, professional, clear, and proportionate to the scope agreed.

Compliance Awareness

Services are delivered with due regard to applicable legal, regulatory, and professional boundaries.

LIMITATION OF SCOPE

Unless expressly agreed otherwise in writing, services provided by Drapalski Consulting are limited to advisory support and do not constitute:

- legal representation
- German legal or tax representation
- statutory audit services
- assurance engagements
- regulated investment advice
- formal opinions beyond the agreed engagement scope

Clients remain responsible for final decisions, filings, approvals, and implementation steps unless a different responsibility allocation is expressly documented.

CONTACT

Further Information

Drapalski Consulting LLC is a US-registered advisory firm providing finance, accounting, and governance support to primarily US-based clients.

The firm operates cross-border from Germany and delivers remote services with a focus on clarity, control, and decision support.

Website operations and content responsibility are administered from Germany by Ross A. Drapalski.

PRIMARY CONTACT

Ross A. Drapalski, CPA, CIA, CFE

US Certified Public Accountant (CPA), Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE)

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LEGAL INFORMATION

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The logo for Drapalski, featuring the name "Drapalski" in a bold, white, sans-serif font against a black background.