Contract on data access and use of Products and Related services

1. Parties and Products/Related Services

1.1 Parties to this Contract

This contract (this 'Contract') on the access to and use of data is made between

Shimadzu Corporation, a company organized and existing under the laws of Japan and having its principal place of business at 1, Nishinokyo Kuwabara-cho, Nakagyo-ku, Kyoto 604-8511, Japan, on behalf of itself and its Affiliates* (the 'Data Holder')

and

any party that identifies itself as the user within the meaning of the Regulation (EU) 2023/2854 (the 'Data Act') and declares its assent to the terms of this Contract (the 'User'),

referred to in this Contract collectively as the 'Parties' and individually as the 'Party'. This Contract constitutes a fundamental part of the Sales agreement, the service agreement or the Software license agreement (the 'Agreement') and is legally binding upon the parties to the Agreement. The terms and conditions set forth in this Contract have the same force and effect as the other terms and conditions of the Agreement. If there is any conflict or inconsistency between the terms of the Agreement and the terms of this Contract, the latter prevails.

*'Affiliates' means any legal entity in which Shimadzu Corporation, directly or indirectly, holds more than fifty percent of the entity's shares or voting rights.

1.2 Products/Related Services

This Contract is made with regard to connected products used by users under a purchase, rent, lease or similar contract (the 'Products') and/or related services used by users under a license contract (the 'Related Services').

The User represents and warrants that they are either the owner of the Products or contractually entitled to use the Products under a rent, lease or similar contract and/or to receive the Related Services under a service contract. The User commits to provide upon duly substantiated request to the Data Holder any relevant documentation to support these declarations, where necessary.

2. Data covered by this Contract

The data covered by this Contract consists of any readily available product data within the meaning of the Data Act ('Product Data') or related service data within the meaning of the Data Act ('Related Service Data') within the meaning of the Data Act, and includes both non-personal and personal data (the 'Data').

The Data Holder lists the Data in the Information Notices of Products and/or Related services (https://www.shimadzu.eu/about/product-compliance/data-act.html) (the 'Information Notices'), with a description of the type or nature, estimated volume, collection frequency, storage location and duration of retention of the Data.

If, during this Contract, data other than those specified in **Information Notices** must be made available to the User, **Information Notices** will be amended accordingly.

3. Data use and sharing by the Data Holder

3.1 Agreed use of non-personal Data by the Data Holder

- 3.1.1 The Data Holder undertakes to use the Data that are non-personal data only for the purposes agreed with the User as follows:
 - (a) performing an agreement with the User or activities related to such agreement;
 - (b) providing support, warranty, guarantee or similar activities or assessing the User's, the Data Holder's or a third party's claims related to the Products or Related Services;
 - (c) monitoring and maintaining the functioning, safety and security of the Products or Related Services and ensuring quality control;
 - (d) maintaining and improving the functioning of, or manufacturing, supplying, or offering any product or service offered by the Data Holder;
 - (e) developing new products or services by the Data Holder, by third parties acting on behalf of the Data Holder, or in collaboration with other parties; and
 - (f) aggregating these Data with other data or creating derived data, for any lawful purpose, including with the aim of selling or otherwise making available such aggregated or derived data to third parties.
- 3.1.2 The Data Holder undertakes not to use the Data to derive insights about the economic situation, assets and production methods of the User, or about the use of the Products or Related Services by the User in any other manner that could undermine the commercial position of the User on the markets in which the User is active.

None of the Data uses agreed to under clause 3.1.1 may be in contradiction with this clause, and the Data Holder undertakes to ensure, by appropriate contractual, organisational and technical means, that no third party, within the Data Holder's organisation, engages in such Data use.

3.2 Sharing of non-personal data with third parties and use of processing services

- 3.2.1 The Data Holder may share with third parties the Data and which is non-personal data, if:
 - (a) the Data is used by the third party exclusively for the following purposes:
 - i) assisting the Data Holder in achieving the purposes permitted under clause 3.1.1;
 - ii) achieving, in collaboration with the Data Holder, the purposes permitted under clause 3.1.1;
 - iii) performing agreements with its customer or activities related to such agreement;
 - iv) providing support, warranty, guarantee or similar activities or assessing claims related to the Data by a customer, the third party or any other parties;
 - v) monitoring and maintaining the functioning, safety and security of its products or services and ensuring quality control;
 - vi) maintaining and improving the functioning of, or manufacturing, supplying, or offering any product or service offered by the third party;
 - vii) developing new products or services by the third party, by any other parties acting

- on behalf of the third party, or in collaboration with any other parties; and
- viii) aggregating these Data with other data or creating derived data, for any lawful purposes, including with the aim of selling or otherwise making available such aggregated or derived data to any other parties, and
- (b) the Data Holder contractually binds the third party:
 - i) not to use the Data for any purposes or in any way going beyond the use that is permissible in accordance with previous clause 3.2.1 (a);
 - ii) to comply with clause 3.1.2;
 - iii) to apply the protection measures required under clause 3.5.1; and
 - iv) not to share these Data further except as set forth in **Appendix 5** or the case where the User grants general or specific agreement for such further transfer. The Data Holder must oblige the third parties with whom it shares Data to include the clauses corresponding to items (i) to (iv) in their contracts with recipients.
- 3.2.2 Notwithstanding clause 3.2.1, the Data Holder may use processing services, such as cloud computing services (including infrastructure as a service, platform as a service and software as a service), hosting services, or similar services to achieve, for their own account and under their own responsibility, the agreed purposes under clause 3.1.1. The third parties may also use such services to achieve, for their own account and under their own responsibility, the agreed purposes under clause 3.2.1 (a).

3.3 Irrevocable Use and Sharing of Data

The User hereby grants to the Data Holder an irrevocable license under the right to use and share the Data in accordance with clauses 3.1 and 3.2.

3.4 Use and Sharing of Personal Data by the Data Holder

The Data Holder may use, share with third parties or otherwise process any Data that is personal data, only if there is a legal basis provided for and under the conditions permitted under Regulation (EU) 2016/679 (GDPR) and, where relevant, Directive 2002/58/EC (Directive on privacy and electronic communications).

3.5 Protection measures taken by the Data Holder

3.5.1 The Data Holder undertakes to apply the protection measures to prevent Data loss and unauthorised access to the Data that are reasonable in the circumstances, considering the state of science and technology, potential harm suffered by the User and the costs associated with the protective measures.

4. Data access by the User upon request

4.1 Obligation to make data available

4.1.1 The Data, together with the relevant metadata necessary to interpret and use those Data must be made accessible to the User by the Data Holder, at the request of the User or a party acting on their behalf. The request can be made using the form specified in **Appendix 2**. For the purpose of verifying that the request is made by the User, the Data Holder shall not require to provide any information beyond what is necessary. If the request is made by a party acting on behalf of

the User, evidence of their mandate shall be attached to the request.

4.1.2 When the User is not the data subject, the Data Holder shall make the Data which is personal data only available to the User, when there is a valid legal basis for making personal data available under Article 6 of Regulation (EU) 2016/679 (GDPR) and only, where relevant, the conditions set out in Article 9 of that Regulation and of Article 5(3) of Directive 2002/58/EC (Directive on privacy and electronic communications) are met.

In that respect, when the User is not the data subject, the User must indicate to the Data Holder, in each request presented under the previous clause, the legal basis for processing under Article 6 of Regulation (EU) 2016/679 (and, where relevant, the applicable derogation under Article 9 of that Regulation and Article 5(3) of Directive (EU)2002/58) upon which the making available of personal data is requested.

4.2 Data characteristics and access arrangements

4.2.1 The Data Holder must make the Data available to the User, free of charge for the User, with at least the same quality as it becomes available to the Data Holder, and in any case in a comprehensive, structured, commonly used and machine-readable format.

The Data Holder and User may use the services of a third party (including a third-party providing Data Intermediation Services as defined by Article 2 of Regulation (EU) 2022/868) to allow the exercise of the User's rights under Clause 4.1 of this Contract. Such third party will not be considered a data recipient under the Data Act (the 'Data Recipient') and such services may be offered by a provider considered as a gatekeeper under article 3 of Regulation (EU) 2022/1925, unless they process the Data for its own business purposes.

- 4.2.2 The User must receive access to the requested Data:
 - (a) easily and securely; and
 - (b) without undue delay;
- 4.2.3 In order to meet the requirements of clauses 4.2.1 and 4.2.2, the Data Holder specifies these access arrangements in **Information Notices**.
- 4.2.4 The Data Holder must provide to the User, at no additional cost, the information necessary for accessing the Data in accordance with Article 4 of the Data Act.

This includes, in particular, the provision of information readily available to the Data Holder regarding any rights which third parties might have with regard to the Data, such as rights of data subjects arising under Regulation (EU) 2016/679 (GDPR), or facts that may give rise to such rights.

- 4.2.5 The Data Holder must not keep any information on the User's access to the requested data beyond what is necessary for:
 - (a) the sound execution of (i) the User's access request and (ii) this Contract;
 - (b) the security and maintenance of the data infrastructure; and
 - (c) compliance with legal obligations on the Data Holder to keep such information.

4.3 Feedback loops

If the User identifies an incident related to the Data covered by this Contract, to the requirements of clauses 4.2.1 or 4.2.2 or of **Information Notices** on the Data characteristics and access arrangements and if the User notifies the Data Holder with a detailed description of the incident, the Data Holder and the User must cooperate in good faith to identify the reason of the incident.

4.4 Unilateral changes by the Data Holder

The Data Holder may unilaterally change the specifications of the Data characteristics or the access arrangements stated in **Information Notices**, if this is objectively justified by the normal conduct of business of the Data Holder, for example by a technical modification due to an immediate security vulnerability in the line of the Products or Related Services or a change in the Data Holder's infrastructure.

To the extent permitted by applicable law, the Data Holder must give a prior notice of the change to the User before the change takes effect.

5. Reserved

6. <u>Data use by the User in the case where the Data is made available by the Data Holder</u> upon request by the User

6.1 Permissible use and sharing of data

6.1.1 The User may use the Data made available by the Data Holder upon their request for any lawful purpose and/or, to the extent that the Data is transferred to or can be retrieved by the User, share the Data freely subject to the limitations in clauses 6.2.

6.2 Unauthorised use and sharing of data and restrictions for security reasons

- 6.2.1 The User undertakes not to engage in the following:
 - (a) use the Data to develop a connected product that competes with the Products, nor share the Data with a third party for that purpose;
 - (b) use such Data to derive insights about the economic situation, assets and production methods of the manufacturer or, where applicable, the Data Holder;
 - (c) use coercive means or abuse gaps in the Data Holder's technical infrastructure which is designed to protect the Data in order to obtain access to Data; or
 - (d) share the Data with a third-party considered as a gatekeeper under Article 3 of Regulation (EU) 2022/1925.
- 6.2.2 Furthermore and in accordance with Article 4 (2) of the Data Act, the User and the Data Holder agree to restrict or prohibit any processing including accessing, using and/or further sharing of the Data, which could undermine security requirements for the Products, as laid down by applicable EU law and member state law resulting in a serious effect on the health, safety or security of natural persons.

7. Data sharing upon the User's request with a Data Recipient

7.1 Making Data available to a Data Recipient

- 7.1.1 The Data, together with the relevant metadata necessary to interpret and use those Data, must be made available to a Data Recipient by the Data Holder, free of charge for the User, upon request presented by the User or a party acting on its behalf. The request can be made using the form specified in **Appendix 3**. For the purpose of verifying that the request is made by the User, the Data Holder shall not require to provide any information beyond what is necessary. If the request is made by a party acting on behalf of the User, evidence of their mandate shall be attached to the request.
- 7.1.2 When the User is not the data subject, the Data Holder shall make the Data which is personal data only available to a third party following a request of the User, when there is a valid legal basis for making personal data available under Article 6 of Regulation (EU) 2016/679 (GDPR) and only, where relevant, the conditions set out in Article 9 of that Regulation and of Article 5(3) of Directive 2002/58/EC (Directive on privacy and electronic communications) are met.
 - In that respect, when the User is not the data subject, the User must indicate to the Data Holder, in each request presented under the previous clause, the legal basis for processing under Article 6 of Regulation (EU) 2016/679 (and, where relevant, the applicable derogation under Article 9 of that Regulation and Article 5(3) of Directive (EU) 2002/58) upon which the making available of personal data is requested.
- 7.1.3 The Data Holder must make the Data available to a Data Recipient with at least the same quality as they become available to the Data Holder, and in any case in a comprehensive, structured, commonly used and machine-readable format, easily and securely.
- 7.1.4 Where the User submits such a request, the Data Holder will agree with the Data Recipient the arrangements for making the Data available in accordance with Chapter III and Chapter IV of the Data Act.
- 7.1.5 The User acknowledges that a request under clause 7.1.1 cannot benefit a third party considered as a gatekeeper under Article 3 of Regulation (EU) 2022/1925 and cannot be made in the context of the testing of new connected products, substances or processes that are not yet placed on the market.
- 7.1.6 The User acknowledges that the third party shall only process the Data made available to them pursuant to clause 7.1.1 for the purposes and under the conditions agreed with the User. The Data Holder may not be held liable towards the User for the absence of such an agreement between the User and the third party.

8. Limitations on User's rights

The User agrees that the Data Holder may limit the User's use of the Data or restrict the User's sharing of the Data with third parties, and if applicable, the Data Holder may oblige the User to ensure the third parties to restrict further sharing.

9. Compensation to the User

The Data Holder shall not compensate the User including for the limitations of the User's rights in accordance with clause 8.

10. Transfer of use and multiple users

10.1 Transfer of use

Where the User contractually transfers (i) ownership of the Products, or (ii) their temporary rights to use the Products, and/or (ii) their rights to receive Related Services to a subsequent person ('Subsequent User') and loses the status of a user after the transfer, the Parties undertake to comply with the requirements set out in this clause.

The initial User must notify the Data Holder of the transfer, and provide the necessary contact details of the Subsequent User, so the Data Holder can conclude a contract with them regarding the Data Holder's use of the data.

The rights of the Data Holder to use the Data generated prior to a transfer will not be affected by the transfer; i.e. the rights and obligations relating to the Data before the transfer under this Contract will continue after the transfer.

10.2 Multiple users

Where the initial User grants a right to use of the Products and/or Related Services to another party ('Additional User') while retaining their quality as a user, the Parties undertake to comply with the requirements set out in this clause.

10.2.1 The Additional User's agreement to the use and sharing of Data by the Data Holder.

The initial User notifies the Data Holder of the existence and duration of the Additional User's rights to use the Products and/or Related Services and their contact details, so the Data Holder can conclude an agreement with the Additional User on the use and sharing of that data by the Data Holder.

10.3 Liability of the Initial User

To the extent that the initial User's failure to comply with their obligations under clauses 10.1 and 10.2 leads to the use and sharing of Product or Related Service Data by the Data Holder in the absence of a contract with the Subsequent or Additional User, the initial User will indemnify the Data Holder in respect of any claims for damages by the Subsequent or Additional User towards the Data Holder for their use of the Data after the transfer or temporary use of the Products and/or Related Services.

11. Date of application, duration of the contract and termination

11.1 Date of application and duration

- 11.1.1 This Contract takes effect on September 12, 2025.
- 11.1.2 This Contract is effective for the same period as the term for the User to use the Products and/or Related Services, subject to any grounds for expiry or termination under this Contract.

11.2 Termination

Irrespective of the contract period agreed under clauses 11.1, this Contract terminates:

- (a) upon the destruction of the Products or permanent discontinuation of the Related Services, or when the Products or Related Services lose their capacity to generate the Data in an irreversible manner;
- (b) upon the User losing ownership of the Products or when the User's rights with regard to the Products under a rental, lease or similar agreement or the user's rights with regard to the Related Services come to an end;
- (c) when both Parties so agree; or
- (d) when the duration of retention of the data comes to an end.

Points (b) and (c) shall be without prejudice to the contract remaining in force between the Data Holder and any Subsequent or Additional User.

11.3 Effects of expiry and termination

11.3.1 Expiry of the contract period or termination of this Contract releases both Parties from their obligation to effect and to receive future performance but does not affect the rights and liabilities that have accrued up to the time of termination.

Expiry or termination does not affect any provision in this Contract which is to operate even after this Contract has come to an end, in particular clause 13.1 on confidentiality, clause 13.4 on applicable law and clauses 13.6 on dispute settlement.

- 11.3.2 The termination or expiry of this Contract will have the following effects:
 - (a) the Data Holder shall cease to retrieve the Data generated or recorded as of the date of termination or expiry; and
 - (b) the Data Holder remains entitled to use and share the Data generated or recorded before the date of termination or expiry as specified in this Contract.

12. Remedies for breach of contract

12.1 Cases of non-performance

- 12.1.1 A non-performance of an obligation by a Party is fundamental to this Contract if:
 - (a) the non-performance substantially deprives the aggrieved Party of what it was entitled to expect under this Contract, unless the non-performing Party did not foresee and could not reasonably have foreseen that result; or
 - (b) it is clear from the circumstances that the non-performing Party's future performance cannot be relied on.
- 12.1.2 The non-performing Party's non-performance is excused if it is due to an impediment beyond its control and that the non-performing Party could not reasonably have been expected to take the impediment into account at the time of the conclusion of this Contract, or to have avoided or overcome the impediment or its consequences. If the impediment is temporary, the excuse has effect for the period during which the impediment exists. However, if the resulting delay is so significant that it constitutes a fundamental non-performance, the other Party may treat it as such and exercise the remedies available for fundamental non-performance.

The non-performing Party must ensure that notice of the impediment and of its effect on its ability to perform is received by the aggrieved Party without undue delay after the non-performing Party knew or could be reasonably expected to have become aware of these

circumstances. The aggrieved Party is entitled to damages for economic damage resulting from the non-receipt of such notice.

12.2 Remedies

- 12.2.1 In the case of a non-performance by a Party, the aggrieved Party will have the remedies listed in the following clauses, without prejudice to any remedies available under applicable law.
- 12.2.2 Remedies which are not incompatible may be cumulated.
- 12.2.3 The aggrieved Party may not resort to a remedy to the extent that they cause the non-performing Party's non- performance, such as where a shortcoming in its own data infrastructure did not allow the non-performing Party to duly perform its obligations. The aggrieved Party may also not rely on a claim for damages suffered to the extent that it could have reduced the damage by taking reasonable steps.

12.2.4 The aggrieved Party can:

- (a) request that the non-performing Party comply, without undue delay, with its obligations under this Contract, unless it would be unlawful or impossible or unless such specific performance would cause the non-performing Party costs which are disproportionate to the benefit the aggrieved Party would obtain;
- (b) request that the non-performing Party erases Data accessed or used in violation of this Contract and any copies thereof; and
- (c) claim damages for economic damage caused to them by the non-performing Party's non-performance which is not excused under clause 12.1.2. The non-performing Party is liable only for damage which it foresaw or could be reasonably expected to have foreseen at the time of conclusion of this Contract as a result of its non-performance, unless the non-performance was intentional or grossly negligent.
- 12.2.5 The Data Holder can also suspend the sharing of Data with the User until the User complies with their obligations, by giving a duly substantiated notice to the User without undue delay:
 - (a) if the non-performance of User's obligations is fundamental; or
 - (b) provided that all other conditions set out in clause 5.4.3 are met, in cases described in clause 5.4.3.

13. General Provision

13.1 Confidentiality

- 13.1.1 The following information will be considered as confidential:
 - (a) information referring to the trade secrets, financial situation or any other aspect of the operations of a disclosing party, unless this information is or became available to the public without any fault of the receiving Party;
 - (b) information referring to the User; and/or
 - (c) information referring to the performance of this Contract and any disputes or other irregularities arising in the course of its performance;
- 13.1.2 Each Party must take all reasonable measures to store securely confidential information and not to make such information available to any third party, unless

- (a) one of the Parties is under a legal obligation to or make available the relevant information,
- (b) it is necessary for one of the Parties to make the relevant information available in order to fulfil their obligations under this Contract, or
- (c) one of the Parties has obtained the prior consent of the other Party and the party providing the confidential information or affected by its disclosure.
- 13.1.3 These confidentiality obligations remain applicable after the termination of this Contract for a period of three years.
- 13.1.4 These confidentiality obligations do not remove any more stringent obligations under (i) the Regulation (EU) 2016/679 (GDPR), (ii) the provisions implementing Directive 2002/58/EC or Directive (EU) 2016/943, (iii) any other EU or Member State law, or (iv) clauses 6 of this Contract.

13.2 Means of communication

Any notification or other communication required by this Contract must be in writing and may be delivered by hand, sent by prepaid post, or transmitted by electronic means, including email. Any such notice or communication will be deemed to have been received:

- (a) if delivered by hand, on the date of delivery;
- (b) if sent by prepaid post, on the third business day after posting;
- (c) if sent by electronic means, on the date of transmission, provided that no error message indicating failure to deliver has been received by the sender.

13.3 Entire Contract, modifications and severability

- 13.3.1 This Contract (together with its appendices and any other documents referred to in this Contract) constitutes the entire Contract between the Parties with respect to the subject matter of this Contract and supersedes all prior contracts or agreements and understandings of the Parties, oral and written, with respect to the subject matter of this Contract.
- 13.3.2 Any modification of this Contract shall be valid only if agreed to in writing, including in any electronic form.
- 13.3.3 If any provision of this Contract is found to be void, invalid, voidable or unenforceable for whatever reason, and if this provision is severable from the remaining terms of this Contract, these remaining provisions will continue to be valid and enforceable. Any resulting gaps or ambiguities in this Contract shall be dealt with according to clauses 13.5.

13.4 Applicable law

This Contract is governed by the law of Federal Republic of Germany.

13.5 Interpretation

- 13.5.1 This Contract is concluded by the Parties against the background of the Parties' rights and obligations under the Data Act. Any provision in this Contract must be interpreted so as to comply with the Data Act and other EU law or national legislation adopted in accordance with EU law as well as any applicable national law that is compatible with EU law and cannot be derogated from by agreement.
- 13.5.2 If any gap or ambiguity in this Contract cannot be resolved in the way referred to by clause

13.5.1, this Contract must be interpreted in the light of the rules of interpretation provided for by the applicable law (see clause 13.4).

13.6 Dispute settlement

13.6.1 The courts of Düsseldorf will, to the extent legally possible, have exclusive jurisdiction for all disputes between the Parties arising from or in connection with this Contract.

Appendix 1:

Reserved

Appendix 2: Form for an access request by the User

Identification of the User	Name:
Identification of the person making the request on behalf of the User (if applicable)	Name: Relationship with the User: Please attach evidence of the power to act on behalf of the User
Products and/or Services concerned by the request	Product/Service 1: Product/Service 2:
Data points concerned by the request	 □ All data which is readily available to the Data Holder □ Other (Specify the data points covered
	by the request):
Nature of the requested Data	☐ Including personal Data If the User is not the data subject, specify valid legal basis for processing under Article 6 of Regulation (EU) 2016/679 and, where relevant, how the conditions of Article 9 of that Regulation and of Article 5(3) of Directive 2002/58/EC are fulfilled:
	☐ Only non-personal Data
Date of Data concerned by the request	☐ Past data (Specify the period):
	☐ Future data (Specify the period):
Timing of access to the Data (depending on what is specified in Information Notices)	☐ Continuously ☐ Realtime
	☐ Other (<i>please specify</i>):
Modalities for access to the Data (depending on what is specified in Information Notices)	□ Transfer of the Data□ Access to the Data where it is stored
Destination for the transfer	
Date of the request	

Appendix 3: Form for an access request by the User to make data available to a third party

Identification of the User	Name:
Identification of the person making the request on behalf of the User (if applicable)	Name: Relationship with the User:
Products and/or Services concerned by the request	Product/Service 1: Product/Service 2:
Please note: does not apply in the context of the testing of new connected products, substances or processes that are not yet placed on the market	 □ Option 1: All data which is readily available to the Data Holder □ Option 2: Specify, in accordance with Information Notices specifying the Data to be shared with the Data Recipient: □ Option 3: As specified by the Data Recipient in Appendix 2 of the contract between the Data Holder and the Data Recipient
If the data includes personal data	Specify valid legal basis for processing under Article 6 of Regulation (EU) 2016/679 and, where relevant, how the conditions of Article 9 of that Regulation and of Article 5(3) of Directive 2002/58/EC are fulfilled:
Identification of the third party Please note: cannot be a gatekeeper under Article 3 of Regulation (EU) 2022/1925	Name: Contact details:

Reserved

Appendix 5: Details on sharing data with third parties

We may share data with the following categories of recipients:

- (a) Shimadzu Group: We may share data with other companies of Shimadzu Group.
- (b) Employees: We may share data with our employees who have the authority and necessity to access data.
- (c) Service providers: We may share data with service providers, such as IT service providers, consultants, etc.
- (d) Contractors, distributors, and agents: We may share data with our contractors, distributors, and agents.
- (e) Business successors: We may share data with persons that succeed to our business due to an organizational restructuring, business transfer, etc.