

**ONEVIEW HEALTHCARE PLC**

**SHARE OPTION PLAN**

**(adopted by the Board on 1<sup>st</sup> October 2013)**

**Amended by the Remuneration Committee on 16 March 2016**

**A & L GOODBODY**

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## ONEVIEW HEALTHCARE PLC

### SHARE OPTION PLAN

#### 1. ESTABLISHMENT AND PURPOSE

The Plan was established by Resolution of the Board of Directors of Oneview Holdings Limited (now Oneview Healthcare plc) passed on 1<sup>st</sup> October 2013. The purpose of the Plan is to provide for the granting of share options to Directors, Consultants and employees of the Group in accordance with the provisions hereinafter contained, to promote the long-term success of the Company and the creation of shareholder value by (a) encouraging Directors, Consultants and employees to focus on critical long-range objectives, (b) encouraging the attraction and retention of Directors, Consultants and employees with exceptional qualifications and (c) linking Directors, Consultants and employees directly to shareholder interests through increased share ownership.

#### 2. DEFINITIONS

2.1. In the Plan, the following expressions bear the following meanings and all references to statutes are to Irish statutes:

**1963 Act** means the Companies Act, 1963, and where reference is made to any provision of the 1963 Act such reference will include reference to any provision replacing, consolidating or amending such provision;

**Acquiring Company** means a company which obtains Control of the Company in accordance with rule 15;

**Adoption Date** means the date on which this Plan is adopted by the Board;

**Auditors** means the firm of auditors for the time being of the Company or, in the event of there being more than one such firm, such one of them as the Company selects;

**Board** means the board of directors for the time being of the Company, or the directors present at a duly convened meeting of the board of directors of the Company at which a quorum is present, or a duly constituted committee of such board;

**Control** means the ownership, directly or indirectly, of shares in a company carrying more than 66.7 per cent of the total voting power represented by that company's issued share capital;

**Company** means Oneview Healthcare plc, a company incorporated in the Republic of Ireland under company number 513842;

**Consultant** means an individual or a corporate person retained by the Company or any Subsidiary who has agreed to perform services for or on behalf of the Company or a Subsidiary;

**Date of Grant** means the date on which an Option is, was or is to be granted, being the date borne by the Option Certificate communicating the grant of an Option hereunder as provided in rule 7.1;

**Director** means a director of the Company or a Subsidiary;

**Dividend Equivalent** means a right to cash, Shares or other property equal in value to dividends paid on Shares from time to time which may be paid on a current or deferred basis;

**Group** means the Company and its Subsidiaries;

**Health Reasons** means reasons of ill health which, as certified by a medical practitioner approved by the Remuneration Committee, compel a Participant to discontinue or alter the nature of his employment, office or occupation;

**Market Value** means the market price of a Share, which will have the same meaning as in section 548 of the Taxes Consolidation Act 1997 of Ireland and/or means such value as will be determined by the Remuneration Committee from time to time in good faith on such basis as it deems appropriate, with, if the Remuneration Committee so requires, the assistance of the Auditors or other independent advisors; provided that it will not be less than the nominal value of a Share.

**Nominated Person** means a legal or natural person who will have been nominated for the purpose of participating in the Plan pursuant to rule 3;

**Option** means an option granted pursuant to the Plan, but an Option which has ceased to be capable of exercise for any reason whatsoever or, in the case of any Option which has only partially ceased to be capable of exercise, such part thereof as has so ceased, will be deemed not to be an Option for any of the purposes of this Plan;

**Option Certificate** means a certificate setting out the terms of an Option in such form as the Remuneration Committee may determine;

**Option Price** means the price at which a Share must be subscribed on exercise of an Option;

**Participant** means any Nominated Person who is for the time being the holder of an Option;

**Participating Company** means the Company or any Subsidiary to which the Plan for the time being has been extended by resolution of the Board;

**Plan** means the Company's Share Option Plan consisting of this plan as amended from time to time in accordance with the provisions in that regard herein contained;

**Remuneration Committee** means the duly constituted committee of the Board constituted to consider and review the remuneration and compensation of Directors, Consultants and employees of the Group;

**Shares** means the ordinary shares of €0.001 each (or other amount resulting from any alteration in the capital structure of the Company taking effect during the life of any Option granted under the Plan) in the capital for the time being of the Company;

**Subsidiary** means any company which is, for the time being, a subsidiary of the Company within the meaning of section 155 of the Companies Act, 1963;

- 2.2. Where the context permits the singular will include the plural and vice versa and the masculine will include the feminine.
- 2.3. References to any Act will include any statutory modification, amendment or re-enactment thereof.
- 2.4. Headings are for reference only and will not affect the interpretation of the rules of the Plan.

### 3. ELIGIBILITY FOR PARTICIPATION

- 3.1. Subject to the provisions of rule 6, the Plan is available for Directors, Consultants and employees of any Participating Company who are nominated for that purpose by the Remuneration Committee.
- 3.2. The Remuneration Committee will, at its absolute discretion, determine whether or not a person is an Director, Consultant or employee of any Participating Company.

- 3.3. No person will be entitled as of right to participate in the Plan, and the decision as to who will have the opportunity of participating and the time and extent of his participation will, subject to the terms of the Plan, be made by the Remuneration Committee in its absolute discretion.

#### **4. LIMITATION AS TO PARTICIPATION**

No Option will be capable of being granted under the Plan more than ten years after the Adoption Date.

#### **5. LIMIT ON SHARES AVAILABLE FOR ISSUE**

Until otherwise resolved by the Company in general meeting the Plan will, unless amended in accordance with its terms, be subject to the following limitations:

- 5.1. The number of Shares for which Options may be granted under the Plan on any day will not exceed such number of Shares, or percentage of the number of Shares for the time being in issue, as determined by the Remuneration Committee having regard to (i) the number of Shares which are subject to options under this Plan or options or other share based awards granted by the Company under any other share incentive scheme operated by the Company from time to time and (ii) the Listing Rules of the Australian Securities Exchange and applicable law.
- 5.2. For the avoidance of doubt, for the purposes of the limit set out in rule 5.1:
- 5.2.1. Shares which are the subject of Options which have lapsed will not be taken into account; and
- 5.2.2. the grant of an Option will be counted towards the limit once only when the Option is granted and will not be counted again when the Shares subject to the Option are issued.

#### **6. OPTION GRANTS**

- 6.1. The Remuneration Committee may at any time within 10 years from the Adoption Date grant Options to one or more Nominated Persons. Any such grant of an Option may be subject to the Nominated Person concerned entering into an agreement with the Company within such time and in such form as the Remuneration Committee may require. If the Nominated Person fails to enter into such agreement within the time so specified the Option will be deemed never to have been granted.
- 6.2. Each Option granted will be evidenced by an Option Certificate executed under seal by the Company given to the Nominated Person. No consideration will be payable by a Nominated Person in respect of the grant of an Option. Option Certificates will be in writing and sent by post or by electronic mail as the Remuneration Committee determines.
- 6.3. Each Option Certificate will:
- 6.3.1. specify:
- (1) the number of Shares subject to the Option, the date on or after which the Option may be first exercised and the last date on which the Option may be exercised;
  - (2) subject to rule 7.2, if the Option is to be exercised only in respect of specified portions of the Shares subject to the Option and at specified times, the number of Shares comprised in each such portion and the dates on or after which the Option may be exercised in respect of each such portion;

- (3) the profit or performance criteria, or other conditions, if any, which must be achieved before the Option can be exercised; and
- (4) the Option Price to be payable for each Share under the Option;

and

6.3.2. subject as aforesaid, be given in such form and manner and incorporate such terms and conditions as the Remuneration Committee may from time to time prescribe.

6.4. When issuing Option Certificates the Remuneration Committee will:

6.4.1. refer the Nominated Person to all the provisions of the Plan; and

6.4.2. notify the Nominated Person of his right to renounce the Option under rule 6.5.

6.5. A Nominated Person to whom an Option has been granted may by notice in writing given to the Remuneration Committee within 30 days from the Date of Grant renounce his rights thereunder and in such case the Option will be deemed never to have been granted.

6.6. An Option which has been granted to a Nominated Person will be treated as having been accepted unless a renunciation in writing in respect thereof has been received by the Remuneration Committee from such person in accordance with rule 6.5.

## **7. VESTING, EXERCISE CONDITIONS AND LAPSE OF OPTIONS**

7.1. An Option will lapse to the extent that it has not been exercised by the earliest of:

7.1.1. the seventh anniversary of its Date of Grant;

7.1.2. the period for exercise set out in rules 11, 12, 14 and 17; and

7.1.3. the date upon which a Participant ceases to be an employee or Director of a Participating Company (or the date notice is served of termination of the Participant's office or employment, if earlier) save to the extent permitted by rules 11 or 12; and

7.1.4. the date of termination of a Consultant's services save to the extent permitted by rules 11 or 12;

7.1.5. the date upon which a Participant is adjudicated bankrupt; and

7.1.6. such earlier date as the Remuneration Committee may prescribe when granting an Option under the Plan.

7.2. The exercise of an Option may, subject to rule 15.3, at the Remuneration Committee's discretion, be accelerated in the event of the Participant's death, disability, redundancy or other event.

7.3. The Remuneration Committee will determine whether the conditions, if any, referred to in rules 6.3.1(3) and 6.3.2 have been met.

7.4. The Remuneration Committee will have the discretion to grant Dividend Equivalents to Participants with respect to Shares subject to an Option that has vested but not yet been exercised at the date of the relevant dividend; the Remuneration Committee may provide, at the Date of Grant or thereafter, that Dividend Equivalents will be paid or distributed when accrued, or deferred and not be payable unless and until Options are exercised and/or that such Dividend Equivalents will be subject to such other terms and conditions as the Remuneration Committee may determine in its absolute discretion.

## **8. OPTION PRICE**

The Option Price in relation to an Option will be the Market Value of a Share, or such lesser amount as the Remuneration Committee determines at the Date of Grant, but never less than the nominal value of a Share.

## **9. NON-TRANSFER OF RIGHTS**

- 9.1. Subject to rule 9.3 and rule 11, Options will be personal to a Participant and will not be capable of being assigned, transferred, sold, mortgaged, pledged or encumbered in any way whatsoever by a Participant.
- 9.2. Subject to rule 9.3, an Option granted under the Plan to a Participant who is a body corporate may only be exercised through its duly authorised officers in accordance with its memorandum & articles of Association or bye-laws or other governing documents. No Option or interest therein may be transferred, assigned, pledged or hypothecated whether by operation of law or otherwise, or be made subject to execution, attachment or similar process.
- 9.3. The Remuneration Committee may provide in a Participant's Option Certificate that a Participant may transfer an Option to family members, or one or more trusts or other entities for the benefit of or owned by family members, consistent with applicable securities or other laws, according to such terms as the Committee may determine at the time of grant or thereafter; provided that (a) each such transfer be permitted only with the prior approval of the Remuneration Committee and (b) the transferred Option shall continue to be subject to the same terms and conditions as were applicable to the Option immediately before the transfer.

## **10. WITHHOLDING TAXES**

If withholding tax obligations arise under Irish or foreign law in connection with any transaction under the Plan, then the Participant, beneficiary or other person who is subject to such obligations will make arrangements satisfactory to the Company to meet such obligations. The Company will not be required to issue any Shares under the Plan until such obligations are satisfied.

## **11. DEATH**

If a Participant dies and the Remuneration Committee determines that any Option held by such Participant will be capable of exercise by his legal personal representative, his legal personal representative may, if the Option is otherwise exercisable at such time, within the period of 12 months after the death of the Participant (or such other period the Remuneration Committee may permit), but not later than the last date specified under rule 6.3.1(1), exercise an unexercised Option (or, as the case may be, that portion of it not already exercised), and upon the expiration of such period the Option will lapse to the extent that it has not been so exercised. Unless the Remuneration Committee determines that an Option will be capable of exercise by the legal personal representative of a Participant, the Option will lapse automatically on the death of the Participant.

## **12. CESSATION OF EMPLOYMENT, OFFICE OR SERVICES – SPECIAL CIRCUMSTANCES**

If a Participant ceases to be an employee, Director or Consultant of a Participating Company due to:

- 12.1. Health Reasons;

- 12.2. In the case of an employee or executive Director, dismissal due to redundancy;
- 12.3. the company in which the Participant holds an office, employment or consultancy ceasing to be a member of the Group;
- 12.4. the business or part of the business to which the Participant's employment, office or consultancy relates ceasing to be owned by the Group; or
- 12.5. any other reason in the Remuneration Committee's discretion

then in any such case the Participant may exercise the percentage of an unexercised Option that has vested at such time, within such period as the Remuneration Committee specifies following such cessation but not later than the last date specified for exercise under rule 7.2, and upon the expiration of such period the Option will lapse to the extent that it has not been so exercised. Unvested options held by a Participant to whom the circumstances in rules 12.1, 12.2, 12.3, 12.4 and 12.5 apply will lapse automatically on the date he ceases to be an employee, Director or Consultant of a Participating Company.

### **13. DAMAGES AND COMPENSATION**

- 13.1. Neither Nominated Persons nor Participants will be entitled to any compensation or damages whatsoever or howsoever described by reason of any termination, withdrawal or alteration of rights or expectations under the Plan.
- 13.2. Under no circumstances will any Participant ceasing to be an employee, Director or Consultant be entitled to any compensation for any loss of any right or benefit or prospective right or benefit under the Plan which he might otherwise have enjoyed whether such compensation is claimed by way of damages for wrongful dismissal or other breach of contract or by way of compensation for loss of office or otherwise howsoever.

### **14. MERGER, TAKEOVER OR OTHER REORGANISATION**

- 14.1. Subject to rule 14.3, in the event that the Company is a party to a merger, takeover or other reorganisation including but not limited to a court-sanctioned compromise or arrangement, or the Remuneration Committee considers this is about to occur, the Remuneration Committee will be entitled (without the Participant's consent unless the Remuneration Committee otherwise requires) at its discretion and notwithstanding anything herein contained (except the proviso below):
  - 14.1.1. to request Participants to exercise outstanding Options in relation to the whole or a specified portion of the Shares to which such Options relate and within such time or times and subject to any other conditions or limitations as the Remuneration Committee may at its discretion determine; if a Participant does not comply with the aforementioned request such Options will lapse at the expiry of the time specified for exercise by the Remuneration Committee;
  - 14.1.2. to agree that outstanding Options will be assumed or substituted by the surviving company or its parent (or the acquiring company or its parent where a takeover occurs) for Options which are equivalent to the Options originally granted under the Plan but which relate to shares in the surviving company or its parent (or the acquiring company or its parent where a takeover occurs);
  - 14.1.3. to arrange for the continuation by the Company of outstanding Options (if the Company is a surviving company or an acquiring company in a takeover);

14.1.4. to make payment of a cash settlement to Participants equal, per Share, to the difference between the amount to be paid for one Share under the agreement of merger or takeover terms and the Option Price per Share;

14.1.5. to agree to accelerate the exercisability of such outstanding Options followed by the cancellation of Options not exercised;

14.1.6. to otherwise vary the exercise of outstanding Options on such conditions as the Committee may decide,

and the Remuneration Committee may determine that any one or any combination of the above will occur.

14.2. The Company may grant options under the Plan in substitution for options held by employees of another corporation who become employees of the Company or any Participating Company as a result of a merger or consolidation of the employing corporation with the Company or any Participating Company, or as a result of the acquisition by the Company or any Participating Company of property or stock of the employing corporation. The Company may direct that substitute options be granted on such terms and conditions as the Board considers appropriate in the circumstances.

14.3. Where the Company becomes a wholly-owned subsidiary of a holding company which will be owned in substantially the same proportions by the persons who held the Company's issued shares immediately before such transaction, the Board may resolve with the agreement of the board of the holding company that Options granted hereunder will be treated as if they were in all respects options over shares in the holding company, but so that:

- (1) the new option will be exercisable in the same manner as the Option;
- (2) the total market value of the new shares will, immediately after such reorganisation, be equal to the total market value of the Shares comprised in the Option immediately prior to such reorganisation;
- (3) the total amount that would be payable by a Participant for the acquisition of such new shares under the new option is equal to the total amount that would have been payable for the acquisition of such Shares under the Option;
- (4) the new shares will, at the date of any resolution by the Board under this rule 14.3, have the same rights attaching thereto as the Shares in the Company; and
- (5) the new option will be deemed to have been granted as at the date of grant of the Option.

## **15. PROCEDURE ON EXERCISE OF OPTIONS**

15.1. Options will be exercised by the Participant (or his personal representative where rule 11 operates) notifying the Company of his exercise and specifying the number of Shares in respect of which the Option exercised together with such further details as the Remuneration Committee may require. No exercise will be permitted unless the Remuneration Committee is satisfied at the relevant time that all conditions relating to such exercise pursuant to the Plan have been met and (if then applicable) that such exercise would not breach any applicable laws or regulations, including but not limited to any code regarding the regulation of dealings in shares in the Company by employees, Directors or Consultants.

15.2. On exercise, the Participant (or after his death his personal representative) will make payment to the Company of such portion of the Option Price as is applicable, by way of :

- 15.2.1. delivery to the Company, at the same time as notification of exercise, of cash in lawful currency or a bankers' draft in favour of the Company for the appropriate amount;
  - 15.2.2. delivery to the Company (on a form prescribed by the Remuneration Committee) of an irrevocable direction approved by the Remuneration Committee to sell Shares and to deliver all or part of the sales proceeds to the Company in payment of all or such portion of the Option Price as is applicable together with any withholding taxes; or
  - 15.2.3. payment by such other means as is consistent with applicable laws and regulations and agreed between the Company and the Participant.
- 15.3. Subject to the Company obtaining any regulatory or other consent which is necessary to enable it to allot Shares pursuant to the exercise of the Option and subject to the terms of any such consent, as soon as practicable after the notice exercising an Option under the Plan has been received by the Company, the Remuneration Committee on behalf of the Company will allot to the Participant the number of Shares in respect of which the notice has taken effect.
- 15.4. As soon as reasonably practicable after allotting any Shares under the Plan, the Remuneration Committee on behalf of the Company will:
- 15.4.1. if the Shares are to be held in certificate form, issue to the Participant (or his personal representative, if appropriate) a definitive share certificate in respect of the Shares so allotted; and
  - 15.4.2. if the Option remains partially unexercised, either amend the Option Certificate issued to the Participant pursuant to rule 6.2 so as to indicate the number of Shares in respect of which the Option may still be exercised, or issue to him a new communication which contains all the information which would have been contained in such Option Certificate, revised appropriately.
- 15.5. All fully paid Shares issued on any exercise of an Option will rank *pari passu* in all respects with the fully paid Shares already in issue (except that they will not rank for any dividend or other distribution of the Company attaching to shares by reference to a record date prior to the date of allotment) and will be subject to all relevant provisions of the Articles of Association of the Company.

## 16. **ADJUSTMENTS IN THE EVENT OF CAPITALISATION AND RIGHTS ISSUES ETC**

- 16.1. In the event of any alteration taking place in the capital structure of the Company whether by way of capitalisation of profits or reserves, rights issue, consolidation or sub-division of Shares or reduction of capital, the Remuneration Committee may adjust any one or more of the following:
- 16.1.1. the number of Shares subject to the Plan;
  - 16.1.2. the definition of Share;
  - 16.1.3. the number of Shares in respect of which any Option may be exercised;
  - 16.1.4. the Option Price payable by a Participant for a Share pursuant to an Option (save that such Option Price may not, in any circumstances, be lower than the nominal value of the relevant Share); and
  - 16.1.5. where the Option has been exercised but no Shares have been allotted pursuant thereto, the number of Shares which may be allotted and/or (subject to any adjustment under rule 16.1.4) the Option Price payable for each such Share.

- 16.2. Except in the case of a capitalisation issue, no adjustment under rule 16.1 will be made without the prior confirmation in writing by the Auditors or other independent advisors for the time being of the Company that such adjustment is in their opinion fair and reasonable.
- 16.3. Notwithstanding anything herein contained, if the exercise by any Participant of an Option would result in Shares being issued at a discount to nominal value, the Option Price will be increased to the aggregate nominal value of those Shares.
- 16.4. In the event of any alteration to the subject matter of an Option pursuant to the provisions of this rule, the Participant will deliver to the Company the original Option Certificate in respect of the Option and the Company will deliver in exchange a revised Option Certificate which reflects such alteration. In the event of destruction of the original Option Certificate, the Participant will deliver to the Company such indemnity in respect thereof as the Company may require.

## **17. RECONSTRUCTION AND WINDING-UP**

### **17.1. In the event of:**

- 17.1.1. any proposal for the re-organisation of the capital of the Company or for the reconstruction of the Company involving a material change in the nature of the Shares comprised in any Option (and for the purposes of this rule 17.1.1 the determination by the Board that a material change in the nature of the Shares has taken or is to take place in any particular case will be final and conclusive and will be communicated to each Participant in writing); or
- 17.1.2. the Company passing a resolution for its winding-up or an order being made for the compulsory winding-up of the Company (the passing of which resolution or the making of which order will be communicated by the Board to each Participant in writing),

an Option may, notwithstanding that it may not otherwise be exercisable at such time but subject to it not having lapsed pursuant to any term of the Plan, be exercised within 30 days of the date of notification by the Remuneration Committee to the Participant that an Option is exercisable as a consequence of the occurrence of any event contemplated by this Rule 17 or within such period before or after such date as the Board may otherwise determine, upon and subject to any conditions or limitations as the Remuneration Committee may at its discretion determine.

- 17.2. In the event of a Participant failing to exercise an Option pursuant to rule 17.1, such Option will be deemed to have lapsed.

## **18. ALTERATIONS**

The Board may at any time by resolution alter, amend or revoke any provisions of the Plan in such manner as may be thought fit, but so that:

- 18.1. the purpose of the Plan is not altered;
- 18.2. the Rules are not altered to the advantage of Nominated Persons or Participants without the prior approval of the Company in general meeting;
- 18.3. no amendment is made which would adversely affect any of the subsisting rights of Participants unless the Board has invited every relevant Participant to give an indication as to whether or not he approves the amendment and the amendment is approved by a majority of those Participants who have given such an indication; and

- 18.4. the number of Shares which may be issued pursuant to the plan is not altered without the prior approval of the Company in general meeting,

except that any amendment, modification or addition which the Board considers necessary or desirable in order to benefit the administration of the Plan, or comply with or take account of the provisions of any proposed or existing legislation, or obtain or maintain favourable tax, exchange control or regulatory treatment, in any jurisdiction in which the Plan is operated or is proposed to be operated, for the Company, any Participating Company, or any Participant, may be made by resolution of the Board without the need for the prior approval of the Company in general meeting pursuant to rule 18.2 or a majority of Participants pursuant to rule 18.3, provided that such amendments or additions do not affect the basic principles of the Plan.

## 19. **SHARE CAPITAL**

The Company will maintain sufficient authorised and unissued Shares to enable it to satisfy the exercise in full of the Options.

## 20. **TERMINATION**

- 20.1. The Plan may be terminated at any time by ordinary resolution of the Company or by resolution of the Board and will in any event terminate on the tenth anniversary of the Adoption Date.
- 20.2. As from the date of any termination of the Plan under rule 20.1 the Company will not grant any further Options, but no such termination will affect or modify any subsisting rights or obligations of the Participants in respect of any Options already granted and, notwithstanding such termination, the Company will continue to act, administer and manage the Plan in accordance with its terms.

## 21. **NOTICES**

- 21.1. Any communication under or in connection with the Plan to be given to a Participant or a Nominated Person may be given at the discretion of the Company:-

- 21.1.1. by personal delivery, or
- 21.1.2. where such Participant or Nominated Person has agreed to receive electronic communications by using electronic communication to the normal address used by the person for the purposes of his employment or such other address as may be from time to time notified for that purpose by the intended recipient to the Company, or
- 21.1.3. by sending the same in writing, by pre-paid post, to his last known address; or
- 21.1.4. by sending the same in writing by pre-paid post, to the address of the place of business at which he performs the whole or substantially the whole of the duties of his office, consultancy or employment;

and the Company shall not have any liability whatsoever to a Participant or Nominated Person in respect of any notification, document, payment or other communication so given sent or made nor will the Company be concerned to see that any Participant or Nominated Person actually receives the same.

- 21.2. Any communication under or in connection with the Plan to be given by a Participant or Nominated Person to the Company shall be given by hand (with acknowledgement of receipt) or by ordinary pre-paid post, registered post or airmail to its registered office, (marked for the attention of the Company

Secretary if notice to the Company) or by such other means as may be agreed between the Company and the Participant or Nominated Person and shall only be effective on receipt.

- 21.3. Notwithstanding any other provision hereof the Company may, at the risk of the Participant or Nominated Person concerned, act on instructions including without limitation a notice of exercise (if accompanied by payment of the Option Price in accordance with Rule 15) given or purported to be given by telegram, cablegram, facsimile message, electronic mail, telex message or electronic communication.

## 22. **GENERAL**

- 22.1. In any matter in which they are required to act hereunder, the Auditors or other independent advisors will be deemed to be acting as experts and not as arbitrators and their decision will be final and binding.
- 22.2. In the event of any dispute or disagreement as to the interpretation of the Plan, or as to any question or right arising from or related to the Plan, the decision of the Remuneration Committee will be final and binding upon all persons.
- 22.3. The Company will bear the costs of setting up and administering the Plan.
- 22.4. The Company will maintain all necessary books of account and records relating to the Plan.
- 22.5. The Remuneration Committee will be entitled to authorise any person to execute on behalf of a Participant, at the request of the Participant, any document relating to the Plan, insofar as such document is required to be executed pursuant thereto.
- 22.6. The Participant will be responsible for obtaining any governmental or other official consent that may be required by any country or jurisdiction in order to permit the exercise of Options by him. The Company will not be responsible for any failure by the Participant to obtain any such consent or for any tax or other liability to which the Participant may become subject as a result of the grant, vesting or exercise of Options hereunder.
- 22.7. The Plan will be governed by and construed and interpreted in accordance with Irish law and the Company and Participants agree to submit to the non-exclusive jurisdiction of the Courts of Ireland in relation to any claim, dispute or difference which may arise hereunder.