

## **PURCHASE ORDER TERMS & CONDITIONS**

The following terms apply as between EY and Supplier (each as defined in the Purchase Order (“PO”). In the event of any conflict, ambiguity or inconsistency between the terms and conditions of this PO and any other document relating to this transaction, including any terms and conditions in any invoice, proposal, or other Supplier document, the terms and conditions of this PO shall govern. The word “including” shall not limit the sense of the preceding words.

### **Scope of Services**

1. Supplier shall perform the services and deliver Work Products (if any) set out in this PO for the benefit of EY and the EY Network Members (as defined in **Clause 12** below), together with any other incidental activities which are reasonably necessary in order to carry out the same (together, the “Services”). Where Services are provided on a day-rate basis, Supplier shall on request provide timesheets and breakdowns of time spent and shall charge on the basis of an 8-hour day and apply pro-rata for periods of less than 8 hours.

### **Warranties, Representations and Undertakings**

2. Supplier represents, warrants and undertakes to EY that:
  - (a) the Services and Work Product(s) shall at all times comply with EY’s specifications, if any;
  - (b) the Services and the use by EY and the EY Network Members of the Work Product and/or any other materials provided by Supplier shall not infringe the intellectual property rights or other rights of any third party;
  - (c) Supplier shall perform its obligations under this PO professionally and competently and in a good and workmanlike manner, consistent with the highest applicable industry practices;
  - (d) Supplier shall obtain all consents, clearances, permissions and licenses necessary to carry out all of its obligations under this PO;
  - (e) Supplier shall provide any Services in accordance with the requirements set out in this PO and in compliance with any EY codes or policies as notified to Supplier by or on behalf of EY from time to time, using personnel with knowledge and experience which is sufficient for the tasks assigned to them. Any Supplier’s disclaimers, any limitation of liability and/or any reduction of any applicable statute of limitations shall be deemed of no effect unless explicitly set out in this PO;
  - (f) Supplier warrants that its performance of this PO and all actions in connection therewith shall comply with all applicable laws and regulations, including those relating to anti-bribery and corruption and data privacy, and Supplier shall not do, or omit to do, any act that will cause EY to be in breach of any such laws or regulations; and
  - (g) Supplier has read, understood and will comply with the EY Suppliers Code of Conduct available online at <http://www.ey.com/suppliercodeofconduct> as may be updated from time to time.
  - (h) on and as of the date of this PO that:

- (i) entering into this type of agreement is in the ordinary course of the Supplier’s business with customers such as EY;

- (ii) the Services and/or Work Products are being offered for purchase at market rates or otherwise in accordance with Supplier’s internal pricing policies and practices;

- (iii) during the provision of Services contemplated by this PO, the Supplier and none of the individuals with significant responsibility for providing services to EY shall be a partner, executive officer, member of the Board of Directors, or a direct or indirect substantial equity owner (or otherwise with control), of any audit client of an EY Network Member.

- (i) For the purposes of this clause, a person or entity shall be deemed a “**substantial equity owner**” of an entity if that person or entity (i) is a general partner in such entity, if such entity is a limited partnership; (ii) holds a 5% or more direct or indirect equity interest in (or the power, by contract or other relationship, to direct the affairs or management of) such entity, if such entity is publicly-traded; (iii) holds a 20% or more direct or indirect equity interest in (or the power, by contract or other relationship, to direct the affairs or management of) such entity, if such entity is privately-held.

3. the aggregate amounts contemplated to be paid by EY to Supplier under this PO, and under all other agreements between EY and Supplier in effect within any fiscal year period, shall not exceed 10% of the Supplier’s total revenues during such period.

4. In the event of Supplier’s non-conformance with any of the above warranties or any other terms of the PO, Supplier will correct any such non-conformance and if unable to do so promptly shall (at EY’s sole option) replace the Work Product or re-perform the non-conforming Services (as relevant) or promptly refund any fees paid by EY and Supplier shall indemnify EY for all costs and expenses EY incurs as a result correcting, replacing or re-performing the Services or Work Products.

5. To the extent legally permitted, Supplier shall provide EY notice of any Change of Control of Supplier prior to or at the time such Change of Control becomes effective. For purposes of this Agreement, “**Change of Control**” of Supplier means: (i) a merger, acquisition or consolidation of Supplier in which the equity holders of Supplier immediately prior to such transaction would own, in the aggregate, less than 50% of the total combined voting power of all classes of equity of the surviving entity normally entitled to vote for the election of directors (or similar officials) of the surviving entity or (ii) the sale by Supplier of all or substantially all of its assets in one transaction or in a series of related transactions.

### **Invoices**

6. EY’s PO number or requisitioner’s name, date and description of Services and Work Product(s) (if any) shall appear on all invoices, packages and (where relevant) shipping papers. Any shipments shall be prepaid and accompanied by a packing slip. All amounts set out in the PO are exclusive of VAT or other

local applicable equivalent taxes, which will be paid by EY at the rate and in the manner prescribed by applicable law, subject to receipt of a valid VAT invoice (or equivalent). Invoices will be payable by EY by electronic bank transfer within 60 days of receipt of a correct, undisputed and properly due invoice. EY shall not be liable for any amounts not explicitly set out in this PO. EY may, without limiting its other rights or remedies, set off any amount owing to it by Supplier against any amount payable by EY to Supplier under this PO. To the extent that any of the Services are deemed to be US source income under US tax law, Supplier shall promptly provide EY with a valid US tax form exempting Supplier from US withholding taxes and details of any US source income contained in its invoices. Failure to provide this documentation will result in EY having to deduct a 30% US withholding tax on invoiced amounts that are considered US source income.

#### **Indemnification**

7. Supplier shall indemnify, defend, save, and hold EY and EY Network Members and its and their partners, directors, employees, and agents (the "**Indemnified Parties**") harmless from and against any and all losses, damages, liabilities, costs and expenses (including reasonable legal fees) suffered by the Indemnified Parties as a result of any claim or demand by a third party in connection with or arising out of the performance, non-performance, breach or alleged breach of this PO by Supplier, its agents, employees, directors, affiliates or subcontractors.
8. Neither EY nor the EY Network Members shall be liable under or in connection with this PO, whether in contract, tort (including negligence or breach of statutory duty) or otherwise, for any:
  - (a) loss of profits, loss of revenue, business, goodwill or of anticipated savings (in each case whether direct or indirect); and/or
  - (b) any indirect, incidental, consequential, punitive or special damages, whether or not EY or the relevant EY Network Member(s) were advised, knew, or should have known of the likelihood of such damages. Where there is more than one party to this PO (other than us), the limit of liability will be allocated among you. It is agreed that, save where an allocation is expressly agreed between you and stated in the Statement of Work, the limit of liability will be allocated such that you will each have an equal share of it. You shall not dispute the validity, enforceability or operation of the limit of liability on the ground that no allocation was expressly stated in the Statement of Work.
9. The total aggregate liability of EY and the EY Network Members together arising out of or in connection with this PO, whether in contract, tort (including negligence or breach of statutory duty) or otherwise, shall be limited in relation to events occurring in any calendar year to the charges for the Services paid or payable by EY in such calendar year.
10. Notwithstanding any other provision of this PO, Supplier's recourse with respect to any matter (including any obligation of EY hereunder) shall be limited solely to the assets of EY, and Supplier shall have no recourse against, and shall bring no claim against:
  - (a) any other EY Network Member, nor

- (b) individual partner, director, employee, or agent of EY or of any EY Network Member. Losses, damages and expenses suffered by EY Network Members in connection with this PO or its subject matter shall be treated as though they were suffered by EY itself.

#### **Assignment**

11. Neither this PO nor any interest herein may be assigned, delegated, transferred or otherwise dealt with by Supplier without the prior written consent of EY. EY may assign any or all of its rights hereunder to any EY Network Member.
12. As used in this PO, the term **EY Network Member** shall be any members of the global network of Ernst & Young firms ("**EY Firms**"), each of which is a separate legal entity and their members and any entity controlled by any such entity, under common control with any such entity, or controlling such entity, or any corporation, partnership or other business organization that is a member firm or a subsidiary of the entity, or which is directly or indirectly a majority owned or controlled subsidiary of the entity, together with any partner, director, employee or agent of any such entity, located in the Middle East and North Africa Region of the global network. For the purposes of this definition, "**control**" means: (a) ownership, either directly or indirectly, of equity securities entitling either such entity to exercise in the aggregate at least 50% of the voting power of such entity in question; or (b) possession, either directly or indirectly, of the power to direct or cause the direction of the management and policies of such entity in question, whether through ownership of securities, by contract or otherwise

#### **Cancellation/Termination**

13. EY may terminate this PO in whole or in part, with or without cause, at any time and without liability, upon written notice to Supplier. In the event of any termination, Supplier shall promptly refund to EY any fees paid for Services or Work Product(s) that have not been provided as at the effective date of termination, and no further fees shall be due from EY in respect of the Services or Work Product(s). Termination or expiry of this PO for any reason shall not affect the accrued rights and obligations of the parties at the date of termination or expiry (as applicable).

#### **Governing Law**

14. This PO shall be governed by, and construed in accordance with, the laws of Jurisdiction (as defined in 'Bill to' in the PO), and any dispute arising in connection with this PO shall be subject to the exclusive jurisdiction of the courts of the Jurisdiction, to which EY and Supplier hereby submit.

#### **Binding Effect**

15. Performance by Supplier shall be deemed acceptance of all the terms and conditions set forth herein. Any alterations, modifications or additions made to this PO will be deemed of no effect unless expressly accepted in writing and signed by an authorised EY person.

#### **No Use of Name**

16. Supplier shall not use, or permit the use of, the name, trade name, service marks, trademarks, or logo of EY or of any EY Network Member in any form of publicity, press release, advertisement, or otherwise without EY's prior written consent.

### Insurance

17. Supplier shall maintain in effect throughout the duration of this PO ("**Term**") such insurance, issued by a nationally recognised insurance company of sound financial status, as is sufficient to cover all liabilities to which it may be subject in relation to this PO. Supplier shall deliver certificates of insurance evidencing required coverage upon EY's request.

### Confidential Information

18. The parties may, from time to time during the Term, provide to one another confidential information, including any information identified as confidential or proprietary, or which ought reasonably under the circumstances to be treated as confidential and/or proprietary, such as this PO, and information relating to a party's (which in the case of EY includes the EY Network Members') business, operations, products, customers, clients, services or methodologies (collectively, "**Confidential Information**"). Confidential Information shall not include information that:
- (a) is or becomes part of the public domain through no act or omission of the receiving party;
  - (b) was in the receiving party's lawful possession prior to initial disclosure by the disclosing party;
  - (c) is lawfully disclosed to the receiving party by a third party without restriction on disclosure;
  - (d) is independently developed by the receiving party; or
  - (e) is properly disclosed pursuant to a statutory obligation, the order of a court of competent jurisdiction or that of a competent regulated body, provided that (to the extent not prohibited from doing so under applicable law) prior written notice of such required disclosure is furnished to the disclosing party as soon as practicable in order to afford it an opportunity to seek a protective order.
19. During the Term, and for a period of five (5) years following the expiration or termination for any reason of this PO, each party shall hold all Confidential Information relating to the other in confidence and shall treat such Confidential Information with the same degree of care that it uses to protect its own confidential information, which shall be no less than a reasonable degree of care. Supplier shall not, at any time during or after the Term, use any Confidential Information received from EY for any purpose other than carrying out its obligations under this PO.
20. Upon EY's request, and upon the expiration or termination for any reason of this PO, Supplier shall promptly return to EY or, if so directed by EY, destroy all EY Confidential Information (in every form and medium – to the extent technologically possible), and certify such return or destruction in writing.
21. Notwithstanding the foregoing, unless prohibited by law, Supplier understands and agrees that EY may disclose Supplier Confidential Information received from Supplier to other EY Network Member, and EY Network Member persons and third parties providing services on its behalf who may collect, use, transfer, store or otherwise process it in the various jurisdictions in which they operate for purposes related to the provision of the services, to comply with regulatory requirements, to check conflicts, for quality, risk management, or financial accounting purposes and/or

for the provision of other administrative support services. EY shall be responsible to Supplier for maintaining the confidentiality of Supplier Confidential Information.

### Data Protection

22. For the purposes of this **Clause 22**, the following terms shall have the following meanings:

- (a) **Applicable Data Protection Laws** means all applicable laws pertaining to privacy, confidentiality or the safeguarding and lawful processing of Personal Data and any guidance and/or codes of practice issued by the relevant Supervisory Authority;
- (b) **EY Personal Data** means any data, records or information (in any form) relating directly or indirectly to an individual (including past, present or future personnel, customers or suppliers of EY) and from which it is practicable for the identity of the individual to be directly or indirectly ascertained by reference to other data, records or information ("**Personal Data**") processed by the Supplier as a result of, or in connection with, the provision of Services;
- (c) **Processing** means any processing operation(s) performed upon EY Personal Data whether by automatic means or not, such as collecting, recording, using, accessing, copying, reproducing, retaining, storing, handling, disclosing, modifying, altering, transferring, transmitting, deleting, destroying or otherwise disposing of, selling, assigning, licensing, or marketing;
- (d) **Processor** shall mean a natural or legal person, public authority, agency or other body which Processes Personal Data on behalf of the Controller;
- (e) **Sub-Processor** shall mean a natural or legal person, public authority, agency or other body which Processes Personal Data on behalf of the Processor; and
- (f) **Supervisory Authority** shall mean the authority responsible for monitoring and enforcing compliance with Applicable Data Protection Law.

23. With respect to any EY Personal Data processed by the Supplier as a result of, or in connection with the provision of its obligations under this PO, EY appoints the Supplier as Processor. The Supplier will not assume any responsibility for determining the purposes for which and the manner in which EY Personal Data is Processed. The Supplier (and its Sub-Processors/Sub-Contractors) will not Process EY Personal Data for their own purposes, nor include EY Personal Data in any product or service offered by the Supplier to third parties.

24. The subject-matter, duration, nature and purpose of the Processing of the EY Personal Data as well as the type of personal data and categories of data subjects are:

- (a) The subject-matter of the Processing is defined in the PO.
- (b) The duration of the Processing equals the Term of this PO.
- (c) The nature and purposes of the Processing are laid down in this PO.

- (d) The categories of Data Subjects are: employees, partners, principals and directors, former employees, former partners, former principals, former directors, new hires, individual contractors and temporary staff of EY and the EY Network Members, as well as applicants, dependants, contractors/subcontractors, clients, suppliers/vendors of EY and the EY Network Members.

25. The Supplier will and will procure that all Sub-Processors/Sub-Contractors will:

- (a) process EY Personal Data in accordance with the requirements as imposed under any Applicable Data Protection Law;
- (b) process EY Personal Data only in accordance with documented instructions from EY (which may be specific instructions or instructions of a general nature as set out in this PO or as otherwise notified by EY to the Supplier during the Term), including with regard to sharing of EY Personal Data in response to a request for the disclosure or to transfer of EY Personal Data outside of the Jurisdiction. The Supplier shall immediately inform EY if, in its opinion (or the opinion of its Sub-Processors/Sub-Contractors) an instruction infringes any Applicable Data Protection Law;
- (c) unless otherwise requested by EY, Process EY Personal Data only to the extent, and in such manner, as is necessary for the provision of the Services;
- (d) implement appropriate technical and organisational measures to protect EY Personal Data against unauthorised or unlawful Processing and against accidental loss, destruction, damage, alteration or disclosure. When implementing and updating such technical and organisational measures ensuring a level of security appropriate to the risk, the Supplier will have regard to the state of the art, the costs of implementation and the nature, scope, context and purposes of processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons. The Supplier acknowledges that EY is relying upon the Supplier's skill and knowledge in order to assess what is 'appropriate' to protect EY Personal Data in the context of this PO;
- (e) establish a program to demonstrate compliance with the Applicable Data Protection Law, the level and detail of which will depend on the Supplier or Sub-Contractor's resources, the categories of Personal Data being processed and the risks to the data subjects;
- (f) integrate necessary measures into the processing in order to meet the requirements of the Applicable Data Protection Law, protect a data subject's rights and follow the principle of "data protection by design and by default";
- (g) implement and maintain a data protection policy in writing that is proportionate to the extent and type of processing of Personal Data undertaken and consistent with the Applicable Data Protection Law;
- (h) comply with any other instructions from EY to meet any additional specific requirements under Applicable Data Protection Law;

- (i) assist EY by appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of EY's obligation to respond to requests for exercising the Data Subject's rights laid down under any Applicable Data Protection Law;

- (j) at the request of EY, assist in carrying out a data protection impact assessment prior to the processing of EY Personal Data;

- (k) notify EY without undue delay (and in any event within 24 hours) after becoming aware of a Personal Data breach (meaning a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, EY Personal Data transmitted, stored or otherwise processed) and keep EY informed of any related developments. The notification to EY will include at least: (1) the nature of the breach; (2) the impacted data categories; (3) the identified and potential consequences of the breach; and (4) the measures the Supplier takes to mitigate the consequences of the breach. The Supplier shall take any measures necessary to mitigate (potential) damage resulting from the breach. At the request of EY, the Supplier shall provide all additional information with regard to the breach and will assist EY in notifying the breach to a Supervisory Authority and/or the Data Subjects concerned;

- (l) at the direction of EY, delete or return all EY Personal Data to EY after the end of the provision of the Services relating to Processing, and delete existing copies unless Applicable Data Protection Law requires storage of the EY Personal Data; and

- (m) make available to EY all information necessary to demonstrate compliance with the obligations laid down in this PO.

26. The Supplier will ensure:

- (a) the reliability of any Supplier personnel and Sub-Contractor personnel who have access to EY Personal Data;
- (b) that all Supplier personnel and Sub-Contractor personnel involved in the processing of EY Personal Data have undergone adequate training in the care, protection and handling of Personal Data; and
- (c) that persons authorized to process EY Personal Data have committed themselves to confidentiality and that they will perform their duties strictly in compliance with the confidentiality provisions of the PO and provisions of this PO by treating such EY Personal Data as Confidential Information.

27. The Supplier will promptly inform EY if it receives:

- (a) a request from a Data Subject concerning any information that may be contained in EY Personal Data; or
- (b) a complaint, communication or request relating to EY's obligations under any Applicable Data Protection Law.

28. The Supplier will ensure it engages any Sub-contractors that will be acting as Sub-Processors:

- (a) in accordance with **Section 8** in this PO; and



- (b) under a legally binding written PO containing the requirements set out in this PO that ensures a full delegation of the obligations that the Supplier owes to EY under this PO.

or the remainder of any such provision will not be affected.

29. Subject to **Section 22(b)** above, the Supplier will not process or permit the processing of EY Personal Data outside the Jurisdiction other than with the prior written consent of EY, and, where such consent granted, the Supplier shall comply with any requirements under Applicable Data Protection Law for measures to be put in place to safeguard Personal Data transferred, or remotely accessed from, outside of the Jurisdiction in which it is held by the Supplier and undertakes to enter into the contractual clauses for the transfer of Personal Data to processors established in other countries which do not ensure an adequate level of data protection ("**Standard Contractual Clauses**"). The Supplier shall enter into and execute any appropriate documentation to facilitate compliance with this PO.
30. Upon reasonable request of EY, the Supplier agrees to submit its data processing facilities, data files and documentation needed for processing EY Personal Data (and/or those of its agents, affiliates and Sub-Processors) to reviewing, auditing and/or certifying by EY (or any independent or impartial inspection agents or auditors, selected by EY and not reasonably objected to by the Supplier) to ascertain compliance with the warranties and undertakings in this PO, with reasonable notice and during regular business hours.
31. The Supplier will at its own expense assist EY to comply with any obligations under any Applicable Data Protection Law and will not perform its obligations under this PO in such a way as to cause EY to breach any of its obligations under any Applicable Data Protection Law.

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#### **Anti-Bribery and Corrupt Practices**

32. EY may terminate this PO with immediate effect if the Supplier is in breach of the Anti-Corruption Laws.
33. The Supplier shall indemnify EY and any EY Network Member against any and all third party claims, demands, damage, expenses (including reasonable legal fees) arising out of or in connection with this PO to the extent caused by any breach of any Anti-Corruption Laws, negligent act or omission, fraud or wilful misconduct of the Supplier, its employees, sub-contractors or agents during the provision of Services to EY.

"**Anti-Corruption Laws**" means any applicable foreign or domestic anti-bribery and anti-corruption laws and regulations, including the Bribery Act 2010, the US Foreign Corrupt Practices Act 1977 and any laws intended to implement the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

#### **Survival and Severance**

34. **Sections 7 – 10, 15 – 18, 33** and **Section 34** shall continue in full force and effect following the termination or expiry of this PO for any reason. If any provision of this PO or any part thereof is determined to void or unenforceable by any court or body of competent jurisdiction or by virtue of any legislation to which it is subject or by virtue of any other reason whatsoever, it will be void or unenforceable to that extent only and the validity and enforceability of any of the other provisions