GENERAL TERMS AND CONDITIONS OF PURCHASE of goods and/or services of Ernst & Young AG, Switzerland

1. General provisions

1.1. These General Terms and Conditions of Purchase ("GTCP") govern all legal relationships relating to the provision of goods and/or services between the Supplier and/or Service Provider ("Contractual Party") and Ernst & Young AG, Basel, Switzerland ("EY") (each a "Party" and collectively the "Parties"). By incorporating these GTCP, they form an integral part of the contracts entered into with the Contractual Party and/or each purchase order ("Contract").

1.2. EY is a member of the global network of Ernst & Young firms ("EY Firms"); each of which is a separate legal entity.

1.3. The GTCP apply exclusively unless the Parties agree otherwise in writing on an individual basis. The general terms and conditions of the Contractual Party and of third parties are expressly excluded and will only form part of the agreement if EY has expressly agreed to their validity in writing.

1.4. Upon submission of an offer by the Contractual Party and/or provision of goods and/or services, these GTCP are deemed as accepted by the Contractual Party.

1.5. Changes or amendments to the Contract or to these GTCP must be agreed by the Parties in writing.

1.6. The Contractual Party acts as an independent contractor and not as an employee, agent or representative of EY. Nothing in this Contract shall be construed as creating an employment relationship, partnership or joint venture between EY and the Contractual Party or its personnel. The Contractual Party shall be solely responsible for its personnel, including compliance with all applicable employment, social security and tax obligations.

2. Offer and order

2.1. Any offers, samples or demonstrations shall be provided by the Contractual Party free of charge to EY.

2.2. The offer made by the Contractual Party shall be binding for at least 90 days after submission unless agreed otherwise by the Parties.

2.3. An order shall not constitute a binding order until it is submitted in writing. It may also be placed via an electronic system.

3. Delivery dates / delivery default

3.1. If the agreed delivery date is not met, the Contractual Party shall be in default without further notice. In the event of default, EY is entitled to compel performance or without further notice, forego a subsequent delivery of goods or services. Statutory claims for damages shall remain unaffected in any case.

3.2. If the Contractual Party is in default due to its own fault, it must pay a contractual penalty of 1% per week commenced, but no more than 10% of the full price. The payment of the contractual penalty does not exempt the Contractual Party from its contractual obligations. The right to assert further claims for damages shall remain unaffected.

4. Intellectual property rights

4.1. Unless the Parties agree otherwise in advance in writing, each Party shall remain the owner of all intellectual property rights and other rights attributable to the goods and/or services and the work products at the time the Contract was signed. If EY explicitly grants the Contractual Party right to use EY's intellectual property rights such rights shall be non-exclusive, revocable and limited to the term and the extent that such use is required for the purpose of the Agreement. The use is non-transferable and non-sub-licensable, without prior written approval from EY. EY provides such materials and data on an "as is" basis and gives no warranty either express or implied in respect of the same.

4.2. The intellectual property rights and other rights attributable to the goods and/or services created for the purpose of the Contract shall accrue to EY exclusively unless expressly agreed otherwise. The Contractual Party is obliged to assign these rights to EY and ensure that they are assigned accordingly by its employees.

5. Warranty

5.1. Party warrants that the goods and/or services and the work products have the guaranteed qualities, that they comply with the state of-the-art and that they are free from any physical or legal defects. The Contractual Party further warrants that:
- the goods and/or services and work products do not infringe any intellectual property rights or other third-party rights;
- any software or digital deliverables do not contain viruses or other malicious code that may impair functionality or security;
- any open source components included in the goods and/or services or work products are disclosed to EY in writing prior to use;
- any documentation provided is complete and sufficient to enable proper use of the deliverables.

5.2. The warranty period is 24 months commencing on the date of the passage of risk, which is upon delivery at the place of performance. This does not apply if the Contractual Party or the law stipulate longer warranty periods.

5.3. EY can inspect and give notice at any time of any defects identified during the warranty period. Art. 201 and 367 OR ["Schweizerisches Obligationenrecht": Swiss Code of Obligations] is explicitly excluded. A payment made by EY does not constitute approval of the goods and/or services or of the work products.

5.4. The Contractual Party undertakes to remedy any duly notified defects upon first request without delay and without charge for EY. The warranty period and notice period for defects recommence for the remedied or replaced part or service after the defect has been remedied in full.

5.5. If the Contractual Party fails to meet, or fails to meet on time or in full its warranty obligations, EY shall be entitled, at its sole discretion, to either i) demand proper rectification of the defect, ii) remedy the defect itself or through a third party at the expense of the Contractual Party, iii) demand a reduction in price, or iv) rescind from the Contract wholly or in part and return the corresponding delivered goods or services against a refund of the respective fees paid. Any further claims for damages by EY against the Contractual Party shall remain unaffected.

5.6. The Contractual Party warrants that the goods delivered, parts thereof and/or the services rendered, or the work products do not infringe any intellectual property rights or other third-party rights.

5.7. The Contractual Party undertakes to defend EY without delay after the first written notification by EY at its own expense in its defense against all alleged or actual claims of infringement of its rights in the goods and/or services or work products by a third party and to hold EY fully harmless for any damages and costs arising thereof.

6. Prices

6.1. The prices stated in the Contract are binding. Unless otherwise agreed, the prices are fixed. Changes in prices by the Contractual Party are only valid if agreed in advance with EY in writing.

6.2. Unless otherwise agreed in writing, the price includes all services (e.g. assembly, installation, construction) and all related costs, expenses and charges (e.g. packaging, transport, insurance, travel, duties, levies, wage-related costs and surcharges). Travel time is not billable.

6.3. Each Party is responsible for their respective taxes. Statutory VAT is not included in the prices and is disclosed separately on the invoice.

7. Invoicing and payment terms

7.1. A separate invoice must be issued for each delivery or service, unless monthly billing has been agreed.

7.2. Unless otherwise agreed in writing, and subject to the fulfillment of the contractually agreed and defect-free delivery or service, the invoice shall be payable 30 days after receipt.

7.3. Invoices and reminders must be provided **digitally in pdf form**, including the engagement code as a reference number; EY order information (date and number); the first and last name of the original service recipient; the first and last name of the person placing the order (authorized business requestor); and the following address: Ernst & Young AG, Finance, Postfach, Maagplatz 1, 8005 Zurich and shall **only be sent to the following e-mail address: ch.ap@ch.ey.com**

7.4. In order to reimburse the Contractual Party, all the requirements set out in Clause 7.3 must be fulfilled. Incomplete invoices may be rejected.

7.5. EY shall not owe any default interest in the event of a delay in payment.

7.6. EY has the rights of offsetting and retention as well as the plea of non-fulfillment of the agreement to the extent permitted by law. EY is permitted to withhold due payments as long as EY has claims against the Contractual Party resulting from the provision of incomplete or inadequate services.

7.7. The Contractual Party only has the rights of offsetting and retention if counterclaims are undisputed or have been declared final and absolute by a court of law.

8. Confidentiality

8.1. In connection with the Contract the Contractual Party may attain information, data, documents, supporting materials and tools. All such information given by EY, any other EY Firm or a client to the Contractual Party or otherwise obtained by the Contractual Party relating to the underlying contractual relationship (particularly also the terms and conditions of the Order), the business or operations of EY, any EY Firm or its clients or any person, firm or company associated with EY, shall be treated by the Contractual Party as confidential, irrespective of whether it has been specifically marked as confidential (“Confidential Information").

8.2. The Contractual Party shall:

- keep the Confidential Information strictly confidential and will not disclose it to any third party, without EY’s prior written consent;
- exercise the amount of care and duty as can be expected for the protection of the Confidential Information against transmission, publication and distribution;
- use and process the Confidential Information exclusively in the manner and for the purpose agreed upon for the performance of the Project and will not use such information and knowledge for its own or other’s purposes or profits; and
- not use the Confidential Information for reference or advertising purposes. Any reference to an existing business relationship with EY for advertising purposes is permitted only with EY’s prior approval.

8.3. The provisions of Clause 8.1 shall not apply to confidential information which is in or enters the public domain other than by breach of Clause 8.2, is obtained from a third party lawfully, is or has been independently generated by the Contractual Party, is properly disclosed pursuant to a statutory obligation, the order of a court of competent jurisdiction or that of a competent regulated body.

8.4. These confidentiality obligations shall be maintained already prior to the conclusion of a Contract and shall remain in force following the fulfillment of the Contract or the termination of the contractual relationship between the Parties, irrespective of the reasons for termination and the party terminating the Contract. Statutory obligations remain reserved.

8.5. All records, documents, data, information, supporting materials and other items containing such confidential information and all copies and extracts made or acquired by the Contractual Party from EY, any EY Member Firm or Client shall remain the property of EY, the EY Member Firm or the Client (as the case may be) and be returned to EY without delay on demand or on termination or fulfillment of this Agreement without prior request.Furthermore, following the fulfillment of the purchase order and/or termination of the agreement, the Contractual Party shall provide EY with the original documents created for EY in connection with the execution of the agreement. The Contractual Party may not exercise a right of retention with regard to any of the documents, data or information mentioned in this paragraph.

9. Data Privacy

9.1. The Contractual Party is required to comply with the applicable data protection law, in particular the Federal Act on Data Protection (FADP). They must ensure data security by means of appropriate technical and organizational measures in accordance with Article 8 FADP.

9.2. If the Contractual Party is a data processor (Auftragsdatenverarbeitung), the provisions of the separately agreed upon Data Processing Agreement will apply.

10. Independence

10.1. **Ordinary / Normal Course.** Contractual Party represents, warrants and undertakes, as of the date of this Agreement, that: (i) entering this type of agreement is in the ordinary course of Contractual Party's business with customers similar to EY; (ii) the Goods, Services, Software and/or Works are being offered at market rates or otherwise in accordance with Contractual Party's internal pricing policies and practices; (iii) this Agreement does not contain terms and conditions that are, in the aggregate, more favourable than those offered to other customers with similar levels of spending, array of services/products and credit profiles; (iv) (if Contractual Party is an individual) that during the term of this Agreement Contractual Party shall not be a partner, officer, member of the board of directors, or a direct or indirect substantial equity owner (or otherwise with control), of any audit client of any EY Firm. For the purposes of this sub-clause (iv), a person shall be deemed a "substantial equity owner" of an entity if they (a) are a general partner in such entity, if such entity is a limited partnership; (b) hold 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 (c) hold 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; (v) (if Contractual Party is an entity controlled by an individual) that during the term of this Agreement, no officers or directors or direct or indirect substantial equity owners of Contractual Party or employees of Contractual Party or other individuals with significant responsibility to perform activities under this Agreement shall be a partner, officer, member of the board of directors, or a direct or indirect substantial equity owner (or otherwise with control), of any audit client of any EY Firm. Contractual Party also agrees to these same restrictions for any of its current or future employees or other individuals that it assigns with significant responsibility to perform activities under this Agreement. For the purposes of this sub-clause (v), a person or an entity shall be deemed a "substantial equity owner" of an entity if that person or entity (a) is a general partner in such entity, if such entity is a limited partnership; (b) 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; (c) 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; and (vi) the aggregate amounts contemplated to be paid by EY to Contractual Party under this Agreement, and under all other agreements between any EY Firm and Contractual Party and its affiliates in effect within any 12-month period, shall not exceed 5% of Contractual Party's total revenues during such period.

10.2. **Independence Termination**. EY may immediately terminate all or any portion of this Agreement with immediate effect without penalty, liability, or further payment obligation to Contractual Party by giving written notice to Contractual Party if: (i) any of the representations and undertakings set out in Section 10.1 have become inaccurate, false or invalid; or (ii) EY believes in good faith that applicable laws, professional obligations, professional requirements or professional standards (including those related to independence or conflicts matters) require such termination.

10.3. **Notice of Change of Control**. To the extent legally permitted, Contractual Party shall provide EY notice of any Change of Control of Contractual Party prior to or at the time such Change of Control becomes effective. For purpose of this Section 10.3, "Change of Control" of Contractual Party means: (i) a merger, acquisition or consolidation of Contractual Party in which the equity holders of Contractual Party 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 Contractual Party of all or substantially all of its assets in one transaction or in a series of related transactions.

10.4. **Reaffirmation of Independence**. Contractual Party shall reaffirm the Independence representations and clauses in each Order entered into under this Agreement as of the effective date of such Order.

11. Supplier Code of conduct

11.1. The Supplier Code of Conduct forms an integral part of the Contract. The Contractual Party confirms that it has reviewed and will comply with the EY Supplier Code of Conduct, as published at https://www.ey.com/content/dam/ey-unified-site/ey-com/en-gl/about-us/diversity-and-inclusiveness/documents/ey-supplier-code-of-conduct-2025.pdf and amended from time to time.

12. Compliance with Laws, Human Rights and Anti-Corruption

12.1. The Contractual Party undertakes to comply at all times with all applicable laws and regulations, including but not limited to:
   (i) anti-corruption and anti-bribery laws;
   (ii) laws relating to human rights, child labour and social sustainability, including internationally recognised standards such as ILO Conventions and, where applicable, Article 964j of the Swiss Code of Obligations.

12.2. The Contractual Party shall:
- ensure that its employees, agents and subcontractors comply with these obligations;
- maintain appropriate policies and procedures designed to ensure such compliance and enforce them accordingly;
- not engage in any activity that would cause EY or any EY Network Member to be in breach of applicable laws;
- promptly notify EY of any actual or suspected breach of this clause or any request for undue financial or other advantage.

12.3. The Contractual Party represents, to the best of its knowledge following due inquiry, that neither it nor any of its associated persons is or has been subject to any investigation regarding violations of anti-corruption laws, and that no such proceedings are pending or threatened.

12.4. The Contractual Party shall indemnify and hold harmless EY and the EY Network Members against all losses, damages and costs arising from any breach of this clause.

12.5. EY may terminate the Contract, in whole or in part, with immediate effect in the event of a breach of this clause. In such case, the Contractual Party shall not be entitled to any further remuneration.

13. Insurance

13.1. Contractual Party shall maintain in effect throughout the term of the Order an appropriate insurance sufficient to cover all liabilities to which it may be subject in relation to the Agreement. Contractual Party shall confirm the coverage upon EY's request.

14. Applicable law and court of competent jurisdiction

14.1. These GTCP, the Contract and all resulting non-contractual matters and obligations shall be governed by the laws of Switzerland, to the exclusion of the United Nations Convention on Contracts for the International Sale of Goods and all conflict of law provisions.

14.2. Unless otherwise contractually agreed, the exclusive place of jurisdiction is the City of Zurich, Switzerland.

15. Other provisions

15.1. In the event of a conflict between these GTCP and the Contract concluded between the Parties, the provisions of the Contract shall prevail under exclusion of the application of the general terms and conditions of the Contractual Party.

15.2. Neither party to the Contract shall be held responsible for breach of the Contract caused by circumstances beyond the reasonable control of the respective party to the Contract (force majeure).

15.3. The contractual rights and obligations under the Contract may not be assigned or pledged by the Contractual Party without EY's prior written consent. EY may assign any or all of its rights hereunder to any third party.

15.4. Should one or more provisions of these GTCP and/or the Contract concluded between the Parties prove to be or become wholly or partially invalid, null and void, or otherwise unenforceable, this shall not affect the validity of the other provisions. The Parties shall then agree on a provision that takes into account the interests of both parties. The same also applies for any gaps which may exist in the terms of these GTCP and/or the Contract.

15.5. Sections 4, 5, 8, 9, 12, 13 and this Section 15 shall continue in full force and effect following the termination or expiry of the Agreement for any reason.

16. Specific provisions for services

16.1. The Contractual Party undertakes to perform the Contract professionally and carefully and in compliance with the currently applicable and recognized professional rules and ethics.

16.2. The Contractual Party shall inform EY regularly on the progress of the work and immediately report to EY in writing all circumstances that could impair performance as contractually agreed. EY has a right of control and a right to information concerning the performance of the services at all times.

16.3. Unless expressly agreed otherwise, the Contractual Party shall perform the Contract itself and with its own personnel. The Contractual Party may not enter into obligations which bind EY to a third party. The involvement of third parties must be agreed in advance in writing with EY. If EY consents to the sub-contracting of Services, Contractual Party shall remain fully responsible and liable for the performance of its and its subcontractor's obligations.

16.4. The Contractual Party shall only deploy carefully selected personnel with the capabilities, experience and qualifications necessary to properly perform the Contract.

16.5. The Contractual Party warrants that the personnel deployed to perform the Contract have the necessary permits (e.g., residence and work permits), are adequately insured, comply with any minimum pay and employment regulations and are registered with the required social insurances.

16.6. EY may reject personnel deployed by the Contractual Party and request their replacement if they do not have the required expertise or the necessary permits or otherwise impede the proper fulfillment of the Contract.

16.7. EY may modify the contractually stipulated services at any time. The Contractual Party may refuse a change request if implementation of such change request would constitute an unreasonable burden. If a change requires a modification of the agreement, including but not limited to the delivery dates or an increase or decrease in costs, the parties to the agreement shall resolve the issue via mutual agreement. If a mutual agreement cannot be reached, EY may terminate the agreement for cause if it would be unreasonable for EY to remain party to the agreement without the requested amendment.

17. Specific Software and License Terms

17.1. To the extent that the Contractual Party provides software, digital deliverables or other licensed materials, the following shall apply unless otherwise agreed in the Contract:

- EY is granted a non-exclusive licence to use such materials for its internal business purposes, including use within EY and EY Network Members.
- Authorized Users include EY Network Members and their employees, contractors and EY may also use the licensed materials through automated systems, tools and processes as required for its business operations.
- EY may use such materials in connection with its business operations, including in reports, presentations, client deliverables and internal tools
- Any click-through, shrink-wrap or similar terms shall not modify or override the provisions of the Contract.

17.2. More detailed license terms, including scope, duration or restrictions, may be agreed separately in the Contract.

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