

# General Terms and Conditions of Purchase of Goods and Services

## EY Corporate Solutions GmbH & Co. KG

This is an English translation of the German text  
(please refer to [https://www.ey.com/en\\_gl/procurement#procurement-terms](https://www.ey.com/en_gl/procurement#procurement-terms)),  
the German text being the sole authoritative version

### A. General Section

#### 1. Definitions

- 1.1** EY Corporate Solutions GmbH & Co. KG is a member of the global network of Ernst & Young firms ("EY Firms"), each of which is a separate legal entity.
- 1.2** In these General Terms and Conditions of Purchase, "EY" refers to EY Corporate Solutions GmbH & Co. KG and/or the Company in the Corporate Group (as defined below) placing the purchase order.
- 1.3** "Company(ies) in the Corporate Group" are affiliates of EY in the sense of Sec. 15 ff. AktG, as well as EY Verwaltungs-GmbH Wirtschaftsprüfungsgesellschaft, EY CBS Verwaltungs-GmbH and Ernst & Young Law GmbH Rechtsanwalts-gesellschaft Steuerberatungsgesellschaft.

#### 2. General Conditions/Area of Application

- 2.1** These General Terms and Conditions of Purchase shall apply to all agreements concluded with or legal relationships entered into with EY business partners and suppliers ("Contractual Partner").
- 2.2** These General Terms and Conditions of Purchase apply exclusively. Any deviating, contrary or supplementary general terms and conditions set out by the Contractual Partner shall only form part of the purchase order / the agreement if and when EY has expressly consented to their validity in writing (Textform). This requirement of consent shall apply in all cases, even if EY accepts services and goods from the Contractual Partner without reservation while having knowledge of the Contractual Partner's general terms and conditions.
- 2.3** These General Terms and Conditions of Purchase shall also apply to all future legal relationships between EY and the Contractual Partner without any further specific reference.
- 2.4** EY is entitled to make available the goods and/or services purchased from the Contractual Partner to the Companies in the Corporate Group in any way. This also includes the right to transfer/sub-license the respective usage and license rights to Companies in the Corporate Group. Furthermore, the Companies in the Corporate Group are entitled to use the goods and/or services of the Contractual Partner under a contract even without a separate purchase order.
- 2.5** Any individual agreements concluded with the Contractual Partner (including side agreements, supplements and amendments) shall take precedence over these General Terms and Conditions of Purchase. Any such agreements must be set out in writing (Textform).
- 2.6** Legal declarations and notifications that the Contractual Partner is required to submit to EY after the purchase order / the agreement is entered into (deadlines, warning notices, revocation notices, etc.) shall be valid only if set out in writing pursuant to Sec. 126 BGB.
- 2.7** References to the validity of statutory provisions are provided solely for clarification. The legal provisions shall therefore apply even in the absence of such clarification except where they are directly amended or expressly excluded by these General Terms and Conditions of Purchase.

#### 3. Purchase Orders

- 3.1** EY's purchase order shall not constitute a binding order until it is submitted in writing (Textform). However, an order may also be placed via an electronic system made available by EY (SAP, for example). Before accepting a purchase order the Contractual Partner shall point out any and all obvious errors in the purchase order and related documents (spelling and calculation errors, etc.) so that they can be corrected or completed. The

agreement is otherwise deemed not to have been concluded.

- 3.2** The Contractual Partner is obligated to confirm EY's written purchase order in writing (Textform) within 14 days (acceptance). EY requires to be expressly informed in writing about any modified acceptance of EY's purchase order by the Contractual Partner. The agreement is otherwise deemed not to have been concluded.

#### 4. Prices, payment conditions

- 4.1** The price stated in the purchase order / the agreement is binding. Unless indicated separately, all prices are stated including statutory VAT.
- 4.2** Unless otherwise agreed in writing in individual cases, the price shall encompass all services and ancillary services provided by the Contractual Partner (assembly, installation, construction, etc.) as well as all ancillary costs (proper packaging, transport costs including any transport and third-party liability insurance, travel expenses, out-of-pocket expenses and other allocable costs such as for business trips within Germany or abroad). Upon EY's request, the Contractual Partner shall be required to take back empty packaging.
- 4.3** The agreed price is due and payable within 30 calendar days of the completed delivery of goods and services (including any agreed acceptance) and the receipt of a proper invoice. If EY pay the amount owed within 14 calendar days, the Contractual Partner shall grant a 3% early payment discount on the net invoice amount. In the event of a bank transfer, payment shall be deemed to be on time if EY's transfer order is received by EY's bank prior to the expiration of the payment deadline. EY shall not be responsible for any delays caused by the banks involved in processing the transfer order.
- 4.4** Invoices must be provided in digital form, including EY's purchase order information (date and number) and the following address:

EY Corporate Solutions GmbH & Co. KG  
Accounts Payable  
[Optional: email address of EY's contact partner]  
Mergenthalerallee 3-5  
65760 Eschborn

and shall only be sent to the following e-mail address:

[DE.AP@de.ey.com](mailto:DE.AP@de.ey.com).

Payment reminders shall only be sent to the following address:

[gsspoland.ap.de@xe05.ey.com](mailto:gsspoland.ap.de@xe05.ey.com).

- 4.5** EY shall not owe any maturity interest. The default interest rate is 5 percentage points above the base interest rate per annum. The statutory provisions shall apply in the event of EY's default and (possibly deviating from the statutory provisions) shall require in each case a written warning notice from the Contractual Partner.
- 4.6** EY shall have the rights of offsetting and retention as well as the plea of non-fulfillment of the agreement to the extent permitted by law. EY shall be permitted in particular to withhold due payments as long as EY still has claims against the Contractual Partner resulting from the provision of incomplete or inadequate services.
- 4.7** The Contractual Partner shall have the rights of offsetting and retention only in the event that counterclaims are undisputed or have been declared final and absolute by a court of law.

#### 5. Confidentiality, Data Privacy

- 5.1** Unless otherwise expressly agreed in writing (Textform), the terms and conditions governing the purchase order / the agreement and all other documents, data and information made available to the Contractual Partner in connection with its legal relationship by EY or on behalf of EY, or otherwise became known in connection with this legal relationship about circumstances at EY, the EY Firms or their clients - in particular business and trade secrets - shall, except where they are

publicly available, be treated as confidential for a period of three years following the fulfillment of the purchase order or the termination of the agreement. They may not be used either for reference or advertising purposes. The Contractual Partner is permitted to make reference to current business relationships with EY for advertising purposes only after obtaining EY's prior approval.

- 5.2** Following the fulfillment of the purchase order and/or termination of the agreement, the Contractual Partner shall return all documents, data and information which have come into its possession. Furthermore, following the fulfillment of the purchase order and/or termination of the agreement, the Contractual Partner shall provide EY with the original documents created for EY in connection with the execution of the purchase order / the agreement. The Contractual Partner may not exercise a right of retention with regard to any of the documents, data or information mentioned in this paragraph.

- 5.3** The Contractual Partner is obligated to comply with all applicable data privacy regulations and will observe these. The Contractual Partner shall instruct all employees about the pertinent data privacy regulations and oblige them to secrecy.

- 5.4** The Contractual Partner shall also monitor compliance with the data privacy regulations by its employees and will ensure data protection and data security by taking appropriate technical and organizational measures pursuant to Article 32 of the Regulation on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (GDPR).

- 5.5** In the case of commissioned data processing by the Contractual Partner, the provisions set out in the annex entitled, "Data Processing Agreement" shall apply in the version which is valid at the date of the purchase order / the agreement.

- 5.6** EY may disclose information in relation to the purchase order / the agreement to other EY Firms and third parties acting on behalf of EY particularly in order to comply with regulatory requirements, to check conflicts, for quality, risk management or financial accounting purposes and/or in connection with the provision of other administrative and IT support services.

#### 6. Environmental Protection, Occupational Safety, Accident Prevention and Safety

- 6.1** The Contractual Partner shall be obligated to observe all applicable legal regulations and rules relating to environmental protection, occupational safety, accident prevention, transport and plant safety as well as EY's corresponding office and operational rules and instructions, to maintain an effective management system in the above areas and to provide or allow EY to inspect corresponding evidence thereof upon request.

- 6.2** Should the Contractual Partner contravene the above regulations despite prior warning, EY shall be entitled to terminate the purchase order / the agreement without notice and, if applicable, to demand damages. No prior warning is required in the event of significant breaches.

#### 7. Independence

- 7.1** As an audit firm or company affiliated with an audit firm, EY is obliged to maintain independence due to statutory, professional and regulatory requirements, in particular those of the Securities and Exchange Commission (SEC) and the International Ethics Standards Board for Accountants (IESBA). EY may immediately terminate all or any portion of the purchase order / agreement upon notice to Contractual Partner if EY believes in good faith that applicable laws, professional obligations, requirements or standards (including those related to independence or conflicts matters) require such termination.

- 7.2** (if Supplier is an entity controlled by an individual) During the term of the purchase order / the agreement the Contractual Partner ensures, that no officer or director or direct or indirect

\*Translators Note: The German term „Textform“ means in written form, but without requiring a genuine signature.

# General Terms and Conditions of Purchase of Goods and Services

## EY Corporate Solutions GmbH & Co. KG

This is an English translation of the German text  
(please refer to [https://www.ey.com/en\\_gl/procurement#procurement-terms](https://www.ey.com/en_gl/procurement#procurement-terms)),  
the German text being the sole authoritative version

substantial equity owner of Counterparty or employee of Counterparty or other individual with significant responsibility to perform activities under the purchase order / the agreement is 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 member of the global network of Ernst & Young firms. The Contractual Partner 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 the purchase order / the agreement. For the purposes of this clause, a person or an 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.

### 7.3 (if Supplier is an individual)

During the term of the purchase order / the agreement the Contractual Partner ensures that he/she is not a partner, employee, 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 member of the global network of Ernst & Young firms. For the purposes of this clause, a person shall be deemed "a substantial equity owner" of an entity if he or she (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.

### 8. Confirmation of arm's length terms

The Contractual Partner represents, warrants and undertakes, as of the date of the agreement / the purchase order, that:

- Entering this type of agreement is in the ordinary course of the Contractual Partner's business with customers similar to EY;
- The Products and/or Services are being offered at market rates or otherwise in accordance with the Contractual Partner's internal pricing policies and practices;
- The purchase order / agreement does not contain terms and conditions that are, in the aggregate, more favorable than those offered to other buyers with similar levels of spending, array of services/products and credit profiles.

### 9. Materiality

The Contractual Partner confirms that the aggregate amounts contemplated to be paid by EY to the Contractual Partner under the purchase order / the agreement, and under all other agreements between any member of the global network of Ernst & Young firms and the Contractual Partner and its affiliates in effect within any 12-month period, do not exceed 5 % of the Contractual Partners total revenues during such period.

### 10. Notice of Change of Control

To the extent legally permitted, the Contractual Partner shall provide EY notice of any Change of Control of the Contractual Partner prior to or at the time such Change of Control becomes effective. For purposes of the purchase order / the agreement, "Change of Control" of the Contractual Partner means: (i) a merger, acquisition or consolidation of the Contractual Partner in which the equity holders of the

Contractual Partner 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 the Contractual Partner of all or substantially all of its assets in one transaction or in a series of related transactions.

### 11. Anti-Corruption

**11.1** The Contractual Partner undertakes to fully comply with all applicable anti-corruption laws and to ensure that its employees and possible subcontractors will fully comply with them as well. Furthermore, the Contractual Partner undertakes to EY

- not to do, or omit to do, any act that will cause EY to be in breach of the applicable anti-corruption laws;
- to have in place, and to maintain in place throughout the term of the agreement, policies and procedures to ensure compliance with the applicable anti-corruption laws and to enforce them as appropriate. At EY's request, the Contractual Partner will disclose such policies and procedures to EY;
- to make it clear to its employees and possible subcontractors, that the Contractual Partner does not accept or condone the payment of bribes (including facilitations payments) on the Contractual Partner's behalf, and
- to promptly report to EY any request or demand for any undue financial or other advantage of any kind received by the Contractual Partner in connection with the performance of the agreement.

**11.2** In case of culpably violation of the foregoing obligations by the Contractual Partner, EY may terminate or withdraw from the agreements or contracts with immediate effect without prejudice to any other rights. The right to assert further damages is expressly reserved.

### 12. Supplier Code of Conduct

The Supplier Code of Conduct forms an integral part of the contract between the Contracting Party and EY and describes the current valid EY Code of Conduct, as published at

[https://www.ey.com/en\\_gl/procurement](https://www.ey.com/en_gl/procurement)

In this connection, the Contractual Partner confirms to comply with all applicable laws, regulations and standards, in particular those contained in the Supplier Code of Conduct.

### 13. Applicable Law, Place of Jurisdiction

**13.1** These General Terms and Conditions of Purchase and all legal relationships between EY and the Contractual Partner are governed by the laws of the Federal Republic of Germany; international uniform law, in particular the UN Convention on Contracts for the International Sale of Goods, is precluded.

**13.2** If the Contractual Partner is a merchant within the meaning of the HGB ["Handelsgesetzbuch": German Commercial Code], a legal entity under public law or a special government-owned fund, the exclusive place of jurisdiction (including international jurisdiction) for all disputes arising shall be Stuttgart. However, EY is also entitled to take legal action against the Contractual Partner at the place of performance of the delivery obligation.

### 14. Miscellaneous

**14.1** The Contractual Partner shall perform the services independently and on its own responsibility. Without EY's prior written consent (Textform), the Contractual Partner is not authorized to commission third parties (subcontractors, for example) to render the agreed performance. If EY grant its consent, the

Contractual Partner shall be responsible for transferring its obligations vis-à-vis EY to the third party. The Contractual Partner is required, upon request, to provide written confirmation (Textform) to EY regarding any such measures.

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

**14.3** The assignment or transfer of the rights, obligations and claims arising from the agreement to third parties requires the prior written consent (Textform) of the other party.

**14.4** Should one or more provisions of these General Terms and Conditions of Purchase or the other agreements concluded 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 to the agreement shall then agree to a provision that takes into account the interests of both parties. The same shall apply in the event that the agreement contains any gaps.

### B. Special Terms applicable to Purchases of Goods

#### 1. Delivery, Delivery Time, Late Delivery

**1.1** Except as otherwise agreed (e.g., restriction to stock) the Contractual Partner shall assume the procurement risk for its delivery.

**1.2** Delivery is provided free of charge within Germany (DDP) to the address stated in the purchase order (destination). If no address is provided, delivery shall be made to EY's registered office in Stuttgart. The respective destination is also the place of performance (delivery obligation).

**1.3** The Contractual Partner shall be obligated to comply with EY's shipping rules as well as those set out by the forwarding agent. In particular, a delivery note must be provided with the delivery stating the date (issue and shipment), delivery contents (article number and quantity) and EY's purchase order information (date and number). If the delivery note is missing or incomplete, EY shall not be held responsible for any processing or payment delays resulting from this.

**1.4** EY shall be entitled to refuse acceptance of goods which cannot be allocated to an order and to return them to the Contractual Partner or to store them with third parties at the supplier's risk.

**1.5** The delivery time as stated by EY in the purchase order / the agreement shall be binding. If no delivery time is stated in the purchase order and has not been otherwise agreed, the delivery time shall be two weeks after the conclusion of the agreement. The Contractual Partner is required to notify EY in writing (Textform) immediately if it does not expect - for whatever reason - to be able to deliver within the agreed period.

**1.6** The timeliness of delivery shall be determined by the receipt of goods at the destination.

**1.7** If the Contractual Partner fails to deliver performance or does not deliver it by the agreed deadline or provides it late, EY's rights - in particular EY's right to withdraw from the agreement and claim damages - shall be based on the applicable statutory provisions. The provisions set out in paragraph 1.8 shall remain unaffected by this.

**1.8** In the event of a delay in delivery, EY shall be entitled to demand - in addition to further legal claims - a flat-rate default penalty of 1% of the net price per completed calendar week (but no more than 5% of the total) of the net price of the goods for which delivery was delayed. EY shall bear the burden of proof that the losses EY incurred were more severe than this. The Contractual Partner shall bear the burden of proof that EY did not incur any losses or that the losses EY incurred were much less severe. The flat-rate penalty would be reduced accordingly.

# General Terms and Conditions of Purchase of Goods and Services

## EY Corporate Solutions GmbH & Co. KG

This is an English translation of the German text  
(please refer to [https://www.ey.com/en\\_gl/procurement#procurement-terms](https://www.ey.com/en_gl/procurement#procurement-terms)),  
the German text being the sole authoritative version

### 2. Passage of Risk

The risk of accidental destruction and accidental deterioration loss or deterioration of the goods is transferred to EY upon delivery at the place of performance. If an inspection upon acceptance has been agreed, this shall be the determining factor with regard to the passage of risk. The statutory provisions governing contracts for work and services shall also apply in the event of an inspection upon acceptance. Delivery and acceptance are deemed to have taken place in the event of delayed acceptance.

### 3. Warranty

- 3.1** In the event of material and legal defects (including the delivery of incorrect goods or an insufficient quantity of goods as well as the improper assembly or deficient assembly or operating instructions) or in the event of other breaches of duty by the Contractual Partner, EY shall be entitled to exercise EY's statutory rights except as otherwise provided below.
- 3.2** EY shall also be fully entitled to assert claims for defects which remained undetected at the time the agreement was concluded due to gross negligence.
- 3.3** With regard to the obligation to inspect and give notice of defects, the statutory provisions (Sec. 377, 381 HGB) shall apply as follows: EY's inspection obligation is limited to defects that are discernible during an external inspection of the goods and delivery documents received and during EY's quality control procedure involving a sample of goods (transport damages, delivery of incorrect goods or insufficient quantities, etc.). If an inspection upon acceptance has been agreed, this inspection obligation shall not apply. In all other respects, the decisive factor is the extent to which an inspection is feasible in the proper conduct of business given the circumstances of the individual case. EY's obligation to give notice of subsequently detected defects remains unaffected. In any case, EY's notice of defects shall be deemed to be immediate and timely if it is received by the Contractual Partner within five working days.
- 3.4** The costs incurred by the Contractual Partner for the purpose of testing and rectification (including any removal and installation costs) shall also be borne by the Contractual Partner even if it is ultimately determined that no defects actually existed. EY's liability for damages in the event of unfounded requests for the rectification of defects shall remain unaffected thereby. However, EY shall assume liability in this respect only if EY recognize or fail to recognize in a grossly negligent way that no defects existed.
- 3.5** If the Contractual Partner fails to subsequently fulfill its obligation - based on EY's preferred method of rectifying the defects (rectification) or delivery of a defect-free goods (substitute delivery) - by a reasonable deadline specified by EY, EY shall have the right to remedy the defects and demand reimbursement of the necessary expenses or demand advance payment of the expenses necessary to remedy the defect. No specification of a deadline shall be required if rectification by the Contractual Partner is unsuccessful or if rectification would constitute an unreasonable burden for EY (for example, due to particular urgency, jeopardized operational safety or the imminent risk of incurring disproportionate losses). EY shall notify the Contractual Partner as soon as possible and without delay in the event of any such occurrences.
- 3.6** In addition, the presence of any defects of quality or title shall entitle EY to reduce the purchase price or terminate the agreement in accordance with the statutory provisions. EY shall also be entitled to compensation for damages and costs in accordance with the statutory provisions.
- 3.7** In the event of open-ended delivery agreements, EY shall have the right to terminate the entire agreement if two or more deliveries have been executed in a fully or partially defective manner.
- 3.8** The limitation period for claims arising from defects shall be three years from the passage of

risk date. This three-year limitation period shall also apply to claims asserted due to defects of title, while the statutory limitation period for claims for the return of property asserted by third parties shall remain unaffected thereby. In addition, any claims asserted due to defects of title shall not expire as long as the third party still maintains the right to assert this claim against EY - in particular due to the non-expiration of the limitation period.

### 4. Product Liability

- 4.1** Upon first request, the Contractual Partner shall indemnify EY against any and all claims by third parties arising from the production, delivery, storage and use of the delivered goods whose cause falls under the Contractual Partner's area of control and organization or that of its supplier.
- 4.2** As part of its indemnity obligation, the Contractual Partner shall reimburse expenses that were incurred arising from or in connection with claims asserted by third parties including recalls carried out by EY. To the extent that is reasonable, EY will notify the Contractual Partner of the content and extent of any recall measures and give the Contractual Partner the opportunity to comment on the matter. In all other respects, the Contractual Partner shall be liable in accordance with statutory provisions.
- 4.3** The Contractual Partner warrants that a valid and appropriate product liability insurance policy is in place.
- ### 5. Replacement Parts, Changes to Products and Procedures
- 5.1** The Contractual Partner shall be obligated to store replacement parts for the products delivered to EY for a period of at least five years following the delivery. If the Contractual Partner plans to discontinue the production of replacement parts for the products delivered to EY, it shall notify EY thereof immediately following the decision to do so. Subject to paragraph 1, this decision must be made at least three months prior to the discontinuation of production.
- 5.2** Contractual Partners with whom EY has ongoing business relationships shall inform EY in advance if they intend to make product-related and/or procedural changes or modifications to the products EY procure.

### 6. Implementation Documents, Ownership Protection

- 6.1** The Contractual Partner may not, for purposes outside this agreement, utilize, make available to third parties, reveal the contents, use or permit use by third parties or disseminate the implementation documents or items thereof made available to the Contractual Partner for the purpose of producing the product to be delivered. EY reserve all rights to these documents. This also applies to products that are produced for purposes of the agreement and are invoiced separately by the Contractual Partner. These products are transferred to EY's ownership upon payment. Whenever they are not being processed, such documents and objects shall be stored separately at the expense of the Contractual Partner and labeled as EY's property and reasonable measures shall be taken to prevent destruction or loss.
- 6.2** If requested, the Contractual Partner shall submit plans, workshop drawings, technical calculations, etc. relating to the delivery item for approval and, after having been confirmed as accurate, provide EY with a master print if EY requires such documents for normal use or repair work. If requested, it must also provide drawings for the key replacement parts. Approval of such plans, workshop drawings, technical calculations, etc. shall not affect the Contractual Partner's warranty.
- 6.3** Retention of title by the Contractual Partner shall be valid only if it is done so in connection with EY's payment obligation for the respective goods, the retention of title by the Contractual Partner

refers to. In particular, any extended or renewed retention of title is not permissible.

### 7. Industrial and Intellectual Property Rights

As part of the proper use of the ordered goods, the Contractual Partner shall ensure that no industrial or intellectual property rights of third parties are infringed. In the event that a third party asserts claims against EY in this regard, the Contractual Partner shall be obligated upon first written request (Textform) to indemnify EY against all claims and resulting liabilities, losses, damages, costs and expenses (including reasonable external legal costs).

### C. Special Terms applicable to Purchases of Services

#### 1. Provision of Services, Deadlines, Delays

- 1.1** The Contractual Partner shall provide the service it is commissioned to perform with the diligence of a prudent businessman and in accordance with the current state of the art in science and technology.
- 1.2** If the Contractual Partner has its own employees, it shall be responsible for ensuring that the services are carried out only by the employees in possession of the required abilities, experience and qualifications. Should EY have legitimate doubts as to the qualifications of employees of the Contractual Partner, EY shall be entitled to demand the immediate replacement of such employees by the Contractual Partner.
- 1.3** The dates and deadlines as stated by EY in the purchase order shall be binding. The Contractual Partner is required to notify EY in writing (Textform) immediately if it does not expect - for whatever reason - to be able to deliver by the agreed dates and deadlines.
- 1.4** The actual provision of the contractually stipulated service at the agreed place of performance on the agreed date shall be decisive in determining whether the services were provided on time.
- 1.5** If the Contractual Partner fails to provide the service or does not provide it by the agreed deadline or provides it late, EY's rights - in particular EY's right to withdraw from the agreement and claim damages - shall be governed by the statutory provisions. The provisions set out in 1.6 shall remain unaffected by this.
- 1.6** In the event of a delay, EY shall be entitled to demand - in addition to further legal claims - a flat-rate default penalty of 1% of the net price per completed calendar week (but no more than 5% of the total) of the net price of provided services which were delayed. EY shall bear the burden of proof that the losses EY incurred were more severe than this. The Contractual Partner shall bear the burden of proof that EY did not incur any losses or that the losses EY incurred were much less severe. The flat-rate penalty would be reduced accordingly.

#### 2. Changes to Services, Additional Services

EY shall be entitled to modify the contractually stipulated services at any time. The Contractual Partner shall be entitled to refuse a change request if implementation of such change request would constitute an unreasonable burden. In the event that a change makes it necessary to modify 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 shall have the option of terminating the agreement for good cause if it would be unreasonable for EY to remain party to the agreement without the requested amendment.

#### 3. Cooperation and Support

- 3.1** EY shall provide the Contractual Partner with the essential documents, data and information required to effectively provide the services.

# General Terms and Conditions of Purchase of Goods and Services EY Corporate Solutions GmbH & Co. KG

This is an English translation of the German text  
(please refer to [https://www.ey.com/en\\_gl/procurement#procurement-terms](https://www.ey.com/en_gl/procurement#procurement-terms)),  
the German text being the sole authoritative version

**3.2** The provision of the documents, data and information and/or corresponding information carriers is not connected with any granting of licenses, rights of use or industrial property rights in favor of the Contractual Partner. EY reserves all rights to these documents.

**3.3** Should the Contractual Partner deem EY's support inadequate, the Contractual Partner shall give written notice (Textform) without delay. EY will otherwise not be deemed to have failed to meet the deadline and the Contractual Partner will not be entitled to assert that the delay was caused by inadequate support from EY.

**3.4** Prior to the provision of services, the Contractual Partner shall appoint an employee to act as a first point of contact for all issues related to the agreement. The Contractual Partner shall notify EY about any changes related to the person appointed as the point of contact.

#### **4. Copyright/Rights to Work Products**

**4.1** Each party to the agreement shall retain ownership of its existing intellectual property (protected and/or unprotected by a trademark) on the date on which the agreement is concluded.

**4.2** The industrial and intellectual property rights and copyrights created by the Contractual Partner in connection with the execution of the agreement shall exclusively constitute EY's property and shall be fully transferred to EY by the Contractual Partner in accordance with the provisions set out below.

**4.3** The Contractual Partner shall transfer to EY the exclusive, irrevocable, unrestricted (in terms of time and place), transferable and sub-licensable rights to use all work products and interim work products it produces in connection with the execution of the agreement. This right of use includes, but is not limited to, the reproduction, distribution, public communication and public disclosure in all familiar and unfamiliar forms of use including the right to process, further develop and use the work products thereby generated to the aforementioned extent. At EY's request, the Contractual Partner shall waive its right to be named as originator or co-originator.

**4.4** If the Contractual Partner's existing industrial and intellectual property rights, copyrights or unprotected know-how are utilized within the scope of performing this agreement and are necessary for EY to be able to use the work products, EY shall be granted a non-exclusive right to use the industrial and intellectual property rights, the copyrights and the unprotected know-how. This includes all types of use, in particular those stated in paragraph 4.3.

**4.5** The aforementioned transfer of rights shall be compensated by the agreed remuneration.

**4.6** The Contractual Partner shall ensure that no services provided are encumbered with copyrights, ancillary copyrights or other third-party rights. The Contractual Partner shall thus indemnify EY upon first request against all claims asserted by third parties as well as against any resulting liabilities, losses, damages, costs and expenses (including reasonable external legal costs).

**4.7** If the contractually agreed use is impaired by any third-party rights, the Contractual Partner shall be required to an extent that EY deem reasonable to either amend the contractually agreed services so that they no longer include third-party rights but nonetheless conform to the contractual terms or to grant RX permission to use them within the scope of the agreement in an unrestricted manner and at no additional cost to EY.

#### **5. Liability, Acceptance and Passage of Risk**

**5.1** The Contractual Partner shall be liable in accordance with the statutory provisions.

**5.2** If an inspection upon acceptance has been agreed, this shall be the determining factor with regard to the passage of risk. The statutory provisions of the law governing contracts for work and services shall also apply in the event of an inspection upon

acceptance. It is equivalent to acceptance if EY is in default of acceptance.

**5.3.** The Contractual Partner undertakes to sufficiently insure itself against all risks arising from the agreement and to maintain insurance coverage throughout the term of the agreement. The Contractual Partner shall provide EY with proof of insurance coverage upon request.

#### **6. Compliance with the MiLoG ["Mindestlohngesetzes": German Minimum Wage Act]**

**6.1.** The Contractual Partner shall ensure that it and the third parties it commissions in connection with the provision of the services (subcontractors, for example) comply with the provisions of the MiLoG and in particular with the obligation to pay the statutory minimum wage.

**6.2.** The Contractual Partner shall indemnify EY upon first request against any and all claims asserted by third parties resulting from a breach of the MiLoG by the Contractual Partner and/or by any of its vicarious agents. Third parties within the meaning of the aforementioned clause include but are not limited to the employees of the Contractual Partner and of any of its subcontractors. The Contractual Partner's indemnification obligation also applies to all sanctions, fines and other measures or claims asserted against EY by government agencies or other organizations arising from any violations of the MiLoG committed by the Contractual Partner or any of its subcontractors in addition to all legal defense costs incurred.

#### **D. Special Terms for digital content**

**1.1** The following provisions apply to the access to digitally available content (e.g. data, studies, articles via databases, websites, platforms and/or other media). The specific type and scope of the digital content is described in more detail in the purchase order or offer.

**1.2** Unless expressly agreed otherwise in writing (Textform), the Contractual Partner grants EY for the duration of the agreement a non-exclusive, irrevocable and non-cancellable, unrestricted right of use to the digital content. The above grant of rights includes the right to consult, reproduce, adapt, translate, archive, duplicate and create derivative works from the digital contents for EY's internal use.

**1.3** In addition, the Contractual Partner grants EY the necessary rights of use to the digital content in order to use it in the context of providing services and/or making offers to EY clients via any medium. In particular, EY is authorized to include the digital content, modified or unmodified, in EY reports, studies and presentations for EY's clients and/or potential clients and to hand it over to clients in this context.

**1.4** As far as possible and if separately agreed upon, EY will name the Contractual Partner as source and attach any copyright notices.