

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 9** 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 Suppliers Code of Conduct attached as **Appendix A**
 - (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.

For the purposes of this clause, a person or entity shall be deemed a "substantial equity owner" of an entity if they or it:

- 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
- D. 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.

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 of correcting, replacing or re-performing the Services or Work Products.

Invoices.

3. 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 45 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.

4. 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.

Limitation of liability.

5. 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.
6. 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.
7. 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.

8. 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.
9. As used in this PO, the term "EY Network Member" means any one of the network of entities comprising Ernst & Young Global Limited, EY Global Finance, Inc., EYGN Limited, EYGM Limited, EYGS LLP, EYGI B.V., EY Global Finance, Inc., 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 organisation 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. For the purposes of this PO, "control" means:
 - (a) ownership, either directly or indirectly, of equity securities entitling either such entity to exercise in the aggregate of 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.

10. 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.

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

17. 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.

18. 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.

19. For the purposes of this **Clause 19**:

- (a) "**Data Protection Laws**" means all applicable laws and regulations governing or related to the access to, transfer of, storage of, or breach of data that can be used to identify any individual;
- (b) "**EY Personal Data**" means any data obtained by Supplier under or in connection with the performance of its obligations under this PO that can be used to identify an individual and any other personal data or data that is covered by the Data Protection Laws, and
- (c) "**processing**", "**data processor**", and "**personal data**" shall have the meaning given in the European Data Protection Directive 95/46/EU.

20. With respect to EY Personal Data, EY appoints Supplier as data processor. Supplier will not assume any responsibility for determining the purposes for which and the manner in which EY Personal Data is processed. Supplier will and will procure that all sub-contractors will:

- (a) process EY Personal Data only in accordance with instructions from EY;
- (b) unless otherwise requested by EY, process EY Personal Data only to the extent, and in such manner, as is necessary for the performance of Supplier's obligations under this PO;
- (c) 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;
- (d) notify EY or any unauthorised or unlawful processing or any accidental loss, destruction, damage, alteration or disclosure of EY Personal Data as soon as it becomes aware and keep EY informed of any related developments; and
- (e) comply with all Data Protection Laws in the processing of EY Personal Data.

Anti-Bribery and Corrupt Practices

21. EY may terminate this PO with immediate effect if the Supplier is in breach of the Anti-Corruption Laws.
22. 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.

23. **Clauses 4-7, 11-14, 22** and **Clause 22** 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 or the remainder of any such provision will not be affected.

(the balance of this page has been left intentionally blank)

APPENDIX A - SUPPLIER CODE OF CONDUCT

BACKGROUND

1. Supplier's performance and adherence to high business standards is an important and integral part of the value chain for EY. EY promotes and expects the application of high legal, ethical, environmental and employee related standards within our own business and among our suppliers.
2. EY's commitment to integrity and professionalism is set forth in our Global Code of Conduct, which provides a clear set of standards for all our business conduct. EY's Global Code of Conduct can be found on www.ey.com. This Supplier Code of Conduct sets forth the minimum standards of business conduct we expect from all of our suppliers.

Compliance with Laws

3. Supplier shall comply fully with all laws and regulations applicable to it.

Environment

4. EY expects Supplier to demonstrate a clear understanding of the environmental risks, impacts and responsibilities associated with the products and services they provide.
5. Supplier should have in place an effective environmental policy, statement or program to mitigate these risks, the implementation of which should be evident throughout all levels of the company.
6. Supplier should have processes in place to ensure its operations conform to all national and other applicable environmental legislation. All required environmental permits, approvals and registrations are to be obtained, maintained and complied with in accordance with the conditions and requirements defined therein.
7. Environmental performance should be measured, monitored and reviewed regularly. Supplier should endeavour to make continuous improvements in environmental performance through practicable measures and employ best practice where possible.
8. Supplier should make practical efforts to minimise the use of energy, water and raw materials. Where possible, these should be renewable or sustainably sourced. Emissions to air likely to cause pollution or contribute to climate change should be monitored, controlled and minimised where possible.
9. Supplier shall make practical efforts to eliminate or reduce levels of waste generated and should re-use and recycle waste materials wherever possible. The handling, storage, movement, treatment and disposal of all waste must be carried out in accordance with applicable regulation and in an environmentally responsible manner.
10. Supplier should consider the environmental credentials and performance of vendors within their own supply chain and require them to operate to a minimum set of standards.
11. Products and services provided to EY should include options that offer reduced environmental impact by utilising environmentally sound technologies, processes and sustainable materials etc.

Human Rights

12. EY expects Supplier, and its subcontractors, to respect the rights of its employees and to comply with all relevant legislation, regulations and directives in the country in which it operates. This should include wages, benefits and working conditions, exploitation of child labour (under 14 years of age) or of any other vulnerable group (e.g. illegal immigrants) is totally unacceptable to EY.

Diversity and Inclusiveness

13. Our sourcing decisions, contracts, and management of Supplier relationship will reflect and promote the principles of the EY Diversity and Inclusiveness policy (incorporating equal opportunities) in that they will seek to ensure that Supplier does not victimise, harass or discriminate against any employee or party to the contract due to their sex, gender reassignment, marital or civil partnership status, race, ethnic or national origin, disability, religion, sexual orientation, age or part time status. Supplier will be required to meet the requirements of any applicable discrimination legislation. Supplier will be treated fairly and equally during the tendering and purchasing process, with decisions being made on the basis of clear selection criteria.

Health & Safety

14. Supplier must ensure that it and/or its suppliers abide by all local laws, directives and regulations relating to health and safety in the workplace or in any other location other than the workplace where production or work is undertaken and that it implements any amendments to these laws, directives or regulations.

Ethics

15. The highest standard of integrity is expected in all our business dealings. Any and all forms of corruption, extortion, bribery (including facilitation payments) and embezzlement are strictly prohibited and may result in immediate termination and legal action. Specifically, Supplier will not offer or provide money or anything of value to any person if the circumstances indicate that it is probable that all or part of the money or other thing of value is being given to another individual or entity in order to influence official action or to obtain a business advantage. Subject to the foregoing, community engagement is encouraged to help foster social development.

16. Supplier is expected to understand relevant EY's gift and hospitality policies before offering or providing EY personnel with any gift and/or business entertainment. Gifts or entertainment should never be offered to EY personnel or representatives under circumstances that create the appearance of impropriety.
17. Supplier must comply with all applicable trade control laws and regulations in the import, export, re-export or transfer of goods, services (including software and technology). All invoices and any customs or similar documentation submitted to EY or governmental authorities in connection with transactions involving EY must accurately describe the goods and services provided and the price thereof.
18. Supplier shall not share or exchange any price, costs or other competitive information or undertaking of any collusive conduct with any other third party to EY with respect to any proposed, pending or current EY procurement.
19. Supplier will only use subcontractors or other third parties who will comply with all applicable laws and regulations and who adhere to the same (minimum) standards set forth herein.

Monitoring

20. EY expects that Supplier will actively audit and monitor its day to day management process to ensure compliance with this Code of Conduct.

(the balance of this page has been left intentionally blank)