

TERMS OF BUSINESS FOR VENDORS

The following terms and conditions (“**Terms of Business**”) shall apply to any purchase of goods or services (hereinafter together referred to as “**Services**”) by an EY Member Firm in Romania (hereinafter referred to as “**EY**”) from a third party vendor (“**Vendor**”) (hereinafter together “**Parties**”) under the agreement between EY and the Vendor where reference is made to these Terms, and where EY purchases Services for its own needs.

EY’s Relationship with Vendor

1. Vendor agrees to provide the Services with professional care and at a level of quality equal or greater than the industry standard. Vendor’s adherence to such 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 Vendors.
2. EY is a member of the EY Firms. “**EY Firm**” means a member of the EY network and any entity operating under a common branding arrangement with a member of the EY network, each of which is a separate legal entity.
3. In performing the Services under the Agreement, Vendor warrants, represents and undertakes that it shall:
 - (i) comply with and abide by, and cause its employees, agents and sub-contractors (if any) (collectively “Vendor’s Agents”) to comply with and abide by:
 - a) all applicable laws, rules and regulations, including but not limited to applicable foreign or domestic anti-bribery laws and regulations; and
 - b) adhere to the values expressed in the EY Code of Conduct, a copy of which may be found at https://assets.ey.com/content/dam/ey-sites/ey-com/en_us/topics/diversity/ey-supplier-code-of-conduct-2020.pdf.
 - (ii) pay all taxes and fees in accordance with applicable legislation and maintain and timely submit its tax and other mandatory reporting to relevant state authorities. The Vendor shall not have material tax arrears.
4. Vendor shall maintain all licenses and/or other authorizations legally required for providing the Services in accordance with the Agreement and the applicable law.
5. Vendor will provide the Services to EY as an independent contractor and not as an EY’s employee, agent, partner or joint venturer. Neither Vendor nor EY has any right, power or authority to bind the other in any way other than by a written agreement.
6. Vendor is contracted to do the Services on a non-exclusive basis. EY may order services of the same or similar nature from any third party at its discretion.
7. Vendor may (further) subcontract provision of the Services only subject to EY’s express prior written consent. Nevertheless, Vendor alone shall be responsible to EY for the performance of the Services and its other obligations under the Agreement.
8. All information provided by Vendor or on its behalf will be accurate and complete in all material aspects. The provision of the Services, including the information, to EY will not infringe any copyright, intellectual property right or other third-party rights.
9. Vendor shall keep appropriate records of the Services (time sheets, evidence of services performed, invoices for expenses, etc.) and shall allow EY to review them upon request.

Representations and Warranties

10. Each Party represents and warrants to the other Party that:
 - (i) entering into the Agreement does not contradict the laws, rules, internal regulations and policies of the relevant Party or court decisions

- (ii) it has obtained any permits or approval required for executing the Agreement under the applicable law
- (iii) it is not insolvent or bankrupt, or in the process of liquidation; its property (in part material to the provision of Services) is not seized; its activities are not suspended
- (iv) the person executing the Agreement on behalf of each Party has the legal right and full power and authority to conclude and perform the Agreement, which when executed shall constitute a valid and binding obligation on that Party.

11. The representations and warranties above are essential for each Party in deciding to enter into the Agreement, and each Party shall rely on representations of the other Party. The Party shall be liable to the other Party for damages arising out of the other Party's false representations.

Confidentiality

12. Except as otherwise permitted by the Agreement or required under applicable law, Vendor shall not disclose non-public information related to the EY Firms, or their respective business or operations, including, but not limited to information belonging to an EY Firm client or contractor ("**EY Confidential Information**") to any third party. In addition, Vendor shall limit the disclosure of the EY Confidential Information to those of its personnel who reasonably require access to such data for the purposes of performing Vendor's obligations under the Agreement. Vendor shall not use any EY Confidential Information for any purpose other than performing its obligations under the Agreement.

13. The provisions of Section 12 shall survive termination of the Agreement for a period of 7 (seven) years.

Data Privacy¹

EY processing Vendor Personal Data as a data controller

14. EY will process the Vendor Personal Data in accordance with data protection requirements under applicable law and professional regulations, including, if applicable, the EU General Data Protection Regulation (hereinafter referred to as "**GDPR**").

15. Vendor warrants that it has the authority to provide Vendor Personal Data to EY and that it has informed the individuals concerned about EY processing their personal data. Vendor shall direct all data subjects to EY's privacy statement available at https://www.ey.com/en_gl/legal-and-privacy.

16. Subject to applicable law, EY may provide information provided by the Vendor to other EY Firms, EY's or EY Firms' subcontractors, members, shareholders, directors, officers, partners, principals or employees ("**EY Persons**") and external service providers of EY, other EY Firms or EY Persons ("**Service Providers**") who may collect, use, transfer, store or otherwise control or process it (collectively "**Process**") in various jurisdictions in which they operate for purposes related to:

- (i) the Services
- (ii) complying with regulatory and legal obligations to which an EY Firm is subject
- (iii) conflict checking
- (iv) risk management and quality reviews; or for
- (v) EY's internal financial accounting, information technology and other administrative support services

(collectively, "**Processing Purposes**"). For the Processing Purposes, EY and other EY Firms², EY Persons and Service Providers may, in their capacity of data controllers, Process information provided by the Vendor related to identified or identifiable natural persons ("**Personal Data**") (hereinafter referred to as "**Vendor Personal Data**") in various jurisdictions in which they operate.³

The transfer of Vendor Personal Data within the EY network is subject to the EY Binding Corporate Rules policies available at https://www.ey.com/en_gl/data-protection-binding-corporate-rules-program.

¹ Applicable to Clusters 1-4 countries; see wording for Cluster 5 countries in Annex 1

² EY Firms are listed at https://assets.ey.com/content/dam/ey-sites/ey-com/en_uk/generic/uk-legal-statement/ey-member-firms-and-affiliates.pdf

³ EY office locations are listed at https://www.ey.com/en_gl/locations

17. Terms not otherwise defined in the Agreement shall have the meaning given in the GDPR.

Provisions applicable when Vendor is acting as a data processor

18. To the extent that, in connection with performing the Agreement, Vendor acts as a data processor of Personal Data provided by or received through EY (hereinafter referred to as “**EY Personal Data**”), the following is applicable:

- a) Vendor shall process EY Personal Data only upon EY’s written instructions. Vendor shall inform EY if, in its opinion, an instruction constitutes an infringement of the applicable data protection law.
- b) Vendor shall process Personal Data of one or more of the following categories of data subjects: employees, partners, principals, directors, former employees, former partners, former principals, former directors, new hires and individual contractors of EY or other EY Firms, as well as applicants, contractors and subcontractors, clients, vendors of EY or other EY Firms.
- c) Vendor shall take appropriate technical and organizational measures for the protection of EY Personal Data against unauthorized or unlawful processing and against accidental or unlawful loss, destruction, damage, alteration or disclosure.
- d) Vendor shall, at EY’s request, assist EY in carrying out a data protection impact assessment (where EY has determined that such an assessment is necessary) prior to the processing of EY Personal Data.
- e) Vendor shall notify EY without undue delay, but not later than 24 hours, of all requests received from an identified or identifiable natural person for access to EY Personal Data (or for exercising any other right) to enable EY to comply with its obligation to respond to such requests from data subjects within the legally required timeframe.
- f) Unless otherwise agreed in writing, the duration of the Processing equals the term of the Agreement.
- g) After the end of the provision of Services, Vendor shall return all EY Personal Data to EY, delete all existing copies and provide written confirmation for this action.

Provisions applicable when the Vendor is acting as either data controller or data processor

Compliance with laws and regulations and audit rights

19. Vendor warrants that it shall process EY Personal Data in compliance with its obligations under applicable data protection law, including the GDPR where applicable, and shall implement appropriate technical and organizational measures to protect EY Personal Data against unauthorized or unlawful processing and against accidental or unlawful loss, destruction, damage, alteration or disclosure. Vendor shall be fully liable for its Processing of EY Personal Data.

Vendor shall give EY all the relevant information to evaluate the compliance of Vendor with the obligations laid down in the Agreement and these Terms of Business and shall give EY (or an external auditor appointed by EY) the opportunity to perform audits, including inspections, on Vendor’s IT systems and infrastructure, with reasonable notice and during regular business hours.

Notifying data breach to EY

20. Vendor shall notify EY, without undue delay, but not later than within 24 hours after having become aware of personal data breach (meaning a breach of security leading to accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, EY Personal Data transmitted, stored or otherwise processed) and keep EY informed of any related developments. Vendor shall take any measures possible to mitigate potential damage for data subjects and for EY resulting from the Personal Data breach.

International transfers of EY Personal Data by the Vendor

21. Vendor shall not transfer EY Personal Data to or Process EY Personal Data in countries outside the European Economic Area unless specifically authorized by EY in writing. When authorized, Vendor undertakes to only transfer EY Personal Data in accordance with all applicable data protection and data transfer laws and regulations. Where possible, Vendor shall transfer EY Personal Data using pseudonymous values so that it

can no longer be attributed to a specific data subject without the use of additional information.

Confidentiality and use of sub-processors by the Vendor

22. Vendor shall keep EY Personal Data confidential and shall ensure that persons authorized to process EY Personal Data have committed themselves to confidentiality. Vendor shall enter into a written agreement with each processor or sub-processor that processes EY Personal Data that imposes obligations on the processor or the sub-processor that are no less onerous than those imposed on Vendor under the Agreement and these Terms of Business. Vendor is fully liable to EY for its processors' and sub-processors' compliance with the data protection obligations as set out in the Agreement, these Terms of Business and applicable legislation.

Training of staff

23. Vendor undertakes that all the Vendor Agents involved in the processing of EY Personal Data have undergone adequate training in the care, protection and handling of personal data.

Independence of the Vendor

24. Vendor represents, warrants and undertakes, as at the date of the Agreement, that:

(i) entering into this type of agreement is in the ordinary course of the Vendor's business with customers, similar to EY

(ii) the Services are being offered for purchase at market rates or otherwise in accordance with the Vendor's internal pricing policies and practices

(iii) the Agreement does not contain terms that are, in the aggregate, more favorable than those being offered by the Vendor to other buyers with similar levels of spending, array of services/products and credit profiles

25. During the term of the Agreement, neither the Vendor (where the Vendor is a private individual) nor any of Vendor's directors, officers, or direct or indirect substantial equity owners or employees of Vendor (where the Vendor is a legal person) and none of the individuals with significant responsibility for providing services to EY 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 an EY Firm. Where Vendor is a legal person, Vendor 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 section, a person or entity shall be deemed a "substantial equity owner" of an entity if he/she or it (i) is a general partner in such entity, if such entity is a limited partnership; (ii) holds five percent (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 the latter is publicly traded; (iii) holds a twenty percent (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 the latter is privately held.
26. In circumstances where an EY Firm has an audit relationship with the Vendor, Vendor represents and warrants that the aggregate amounts contemplated to be paid to the Vendor by EY under the Agreement, and under all other agreements between any EY Firm and the Vendor and its affiliates in effect within any 12 month period, shall not exceed 10% of the Vendor's total revenues during such period. In circumstances where an EY Firm does not have an audit relationship with the Vendor, Vendor represents and warrants that the aggregate amounts contemplated to be paid to the Vendor by EY under this Agreement, and under all other agreements between any EY Firm and the Vendor and its affiliates in effect within any 12 months period, shall not exceed 45% of the Vendor's total revenues during such period.
27. Vendor agrees to advise EY immediately of any change in fact that could render any of the Vendor's representations, warranties and undertakings, as set out in Sections 24 to 26 above, false or invalid in any respect during the term of the Agreement. In the event, that any of the Vendor's representations, warranties and undertakings ceases to be accurate, EY may terminate the Agreement with immediate effect in accordance with Section 39 (v) below.
28. Vendor shall reaffirm the Independence representations and clauses in each Agreement as of the effective date of such Agreement.

Anti-bribery Obligations

29. Vendor hereby acknowledges and confirms that it has adopted a policy of zero tolerance to bribery and corruption, envisaging a total ban on any corrupt practices and facilitation payments. Vendor in its daily activities conforms with the applicable legislation, as well as policies and procedures developed on its base focused on combating bribery and corruption.
30. Vendor shall ensure that together with its employees, they shall be prohibited to offer or make, or consent to offer or make, any corruption-related payments (cash or valuable gifts) to any persons (including, but not limited to, private individuals, commercial entities and government public officials), and shall not solicit, accept or agree to accept from any person any corruption-related payments (cash or valuable gifts), whether directly or indirectly.
31. Vendor hereby acknowledges and agrees that EY shall consider the breach of this Anti-corruption warranty as a material breach of the Agreement. In such event, EY reserves the right to immediately terminate the Agreement with a written notice to the Vendor, and the Vendor shall be liable to EY for any and all damages and losses caused by such early termination of the Agreement.
32. Vendor further warrants that neither Vendor nor any of the Vendor's Agents is currently or has been the subject of an investigation by any governmental or regulatory body regarding any offence or alleged offence under the applicable anti-bribery or anti-money laundering legislation, nor is Vendor aware of any instance in which any of the Vendor's Agents has performed any act that would constitute an offence of foreign or domestic anti-bribery or anti-money laundering legislation.
33. Vendor shall indemnify EY for any losses or damages that would arise as a result of Vendor's breach of any obligation or warranty in this section. EY shall have the right to monitor and audit compliance of Vendor with its undertakings contained herein.

Intellectual Property Rights⁴

34. Should any protected intellectual property or any works of authorship protected by copyright ("IP") be created by Vendor in the course of provision of the Services, EY shall be deemed as the owner of any such IP. Any costs related to IP are included into the fees under the Agreement.
35. Vendor shall retain the right to use the IP for their own internal needs on the basis of a non-exclusive license for the entire term of the EY's intellectual property right.
36. Vendor represents and warrants that the Services or the transfer/grant of rights associated therewith will not infringe on nor violate any third-party intellectual property rights.
37. As a consequence, Vendor shall indemnify and hold harmless EY, its partners, agents, and employees, as well as EY Firms from all liability or expense resulting from any claim or complaint lodged against EY or the EY Firms by any third party whose IP rights have been infringed on as a result of any action or inaction arising out of the provision of the Services on the part of the Vendor.

Termination by EY

38. Unless prohibited by the applicable law, EY may terminate the Agreement for convenience by a 10 (ten) business days written notice to the other Party. EY shall pay for the Services delivered by Vendor prior to termination, provided that the Services meet the requirements of the Agreement.
39. EY may terminate the Agreement by written notice without penalty and with immediate effect in the event of: (i) a bankruptcy proceedings has started against Vendor, or Vendor's entry into liquidation; or (ii) becoming evident that Vendor shall not be able to fulfill its obligations under the Agreement; or (iii) breach of Vendor's obligations under the Agreement; or (iv) false representation(s) or warranty(ies) by the Vendor; or (v) 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.

Change of Control

⁴Section 34-37 apply unless otherwise specified in the Contract.

40. To the extent legally permitted, Vendor shall provide EY notice of any Change of Control of Vendor prior to or at the time such Change of Control becomes effective. For purposes of this Agreement, “**Change of Control**” of Vendor means: (i) a merger, acquisition or consolidation of Vendor in which the equity holders of Vendor 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 Vendor of all or substantially all of its assets in one transaction or in a series of related transactions.

EY Name and Logo

41. Vendor shall not advertise in any way that EY has entered into the Agreement or about any specific project in the absence of EY’s prior written consent. Unless otherwise specifically permitted in the Agreement, Vendor may not use any trademark, trade name, logo or other marks in which EY (or any EY firm) has an interest without EY’s prior written consent.

Payment Terms

42. Vendor shall ensure that invoices fully satisfy the requirements of all applicable legal and tax rules. EY shall have the right to return any defective invoice for correction. Unless otherwise specified in the Contract properly issued invoices shall be paid within 30 business days of their receipt by EY.

Miscellaneous

43. The Agreement constitutes the entire agreement between the Parties as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered.
44. Neither party may assign any of its rights, obligations or claims under the Agreement without the other Party’s prior written consent provided, however, that EY may assign any of its rights and obligations under this Agreement to (i) any other EY Firm and/or (ii) any entity resulting from, or established as part of, a restructuring, sale or transfer of an EY Firm department or division. EY shall provide Vendor with notice of any such assignment.
45. If any provision of the Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
46. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (i) these Terms of Business, (ii) the main body of Agreement and (iii) other annexes (if any) to this Agreement.
47. [GUIDANCE NOTE: THIS CLAUSE SHOULD BE CUSTOMIZED BY LOCAL GCO] The Agreement is governed by the laws of [EY’s country]. Any disputes arising out of the Agreement or in connection therewith shall be resolved in courts of [EY’s country].

Data Protection Provisions for EY Member Firms in Cluster 5 (CIS)

Sections 14-23 of the TOB shall be replaced as follows:

Data Privacy

14. Subject to the applicable law, EY may provide information provided by the Vendor to other EY Firms, EY's or EY Firms' subcontractors, members, shareholders, directors, officers, partners, principals or employees (the "EY Persons") and external service providers of EY, other EY Firms, or EY Persons ("Service Providers") who may collect, use, transfer, store or otherwise control or process it (collectively "Process") in various jurisdictions, in which they operate, for purposes related to:
- (i) the Services
 - (ii) complying with regulatory and legal obligations to which an EY Firm is subject
 - (iii) conflict checking
 - (iv) risk management and quality reviews; or for
 - (v) EY's internal financial accounting, information technology and other administrative support services
- (collectively, "**Processing Purposes**").
17. For the Processing Purposes referred to in the section above, Vendor delegates to EY the Processing of Vendor's information pertaining to directly or indirectly identified or identifiable natural persons (hereinafter – "**Personal Data**"), including: accumulating, recording, systematizing, registering, archiving, specifying (updating, changing), retrieving, using, transmitting (disclosing, granting access), sanitizing, blocking, deleting and liquidating Personal Data. Vendor's delegation shall apply to transmission of Personal Data to the persons specified in section 14 to the extent that such transfer of Personal Data is necessary for Processing Purposes. EY is entitled to transfer Personal Data to the territory of foreign states in which EY or other EY Firms operate (EY office locations are listed at www.ey.com), including foreign states which are not parties to the Council of Europe's Convention for the Protection of Individuals with regard to Automatic Processing of Personal Data. The Vendor is either obliged to notify the natural person whose Personal Data is Processed about the Processing of his/her Personal Data by EY, or to ensure that only information free from Personal Data is provided to EY. EY shall keep all Personal Data confidential and shall implement appropriate technical and organization security measures in accordance with the requirements of applicable legislation in the area of Personal Data protection. EY shall require any person listed in section 14 that Processes Personal Data on behalf of EY to adhere to these requirements.
15. For the purposes of the Agreement, EY may also provide to Vendor information pertaining to individuals – subjects of Personal Data ("EY Personal Data"). Vendor is allowed to process the EY Personal Data solely for the purposes of the Agreement, including accumulation, systematizing, registering, archiving, retrieval, sanitation, deleting and liquidation of Personal Data. Vendor shall ensure confidentiality and provide safety of EY Personal Data at the time of processing according to the requirements of the effective legislation in the area of Personal Data protection and take all necessary physical, technical and organizational security measures appropriate to the risks presented by the processing of EY Personal Data for the purposes of protecting such data from unauthorized access and processing it (including use, disclosure, destruction and alteration).
16. Vendor shall notify EY immediately after becoming aware of a personal data breach (meaning a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized 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 shall include at least: (i) the nature of the breach; (ii) the data categories impacted; (iii) the identified and potential consequences of the breach and (iv) the measures Vendor takes to mitigate the consequences of the breach. Vendor shall take all possible measures necessary to mitigate the (potential) damage resulting from the breach. At the request of EY, the Vendor 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.

17. Vendor shall cease processing and delete EY Personal Data within 3 (three) working days after the termination of the Agreement for whatever reason.
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