

EY Singapore Purchase Order Terms and Conditions

The following terms apply as between the EY entity as set out in the Purchase Order (“EY”) and Supplier. Save for as set out in the paragraphs below, in the event of any conflict, ambiguity or inconsistency between the terms and conditions of this Purchase Order 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 Purchase Order shall govern, unless a written agreement has been signed by the parties to this purchase order prior to the issuance of this purchase order, regarding the purchase of the item/s described in this purchase order.

For avoidance of doubt, the aforementioned terms and conditions shall only apply and be binding upon the parties to this purchase order where there is no agreement in place between the parties to this purchase order, regarding the purchase of the item/s described in the purchase order, prior to the issuance of the purchase order. The rule of interpretation that, in the event of ambiguity, the contract must be interpreted against the party responsible for the drafting of the contract does not apply to this clause or the aforementioned terms and conditions.

The word “including” shall not limit the sense of the preceding words.

1. **Scope of Services.** Supplier shall perform the services and deliver Work Products (if any) set out in this Purchase Order for the benefit of EY and the EY Network Members, 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.
2. **Warranties.** Supplier represents, warrants and undertakes to EY that: (1) the Services and Work Product(s) shall at all times comply with EY’s specifications, if any; (2) 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; (3) Supplier shall perform its obligations under this Purchase Order professionally and competently and in a good and workmanlike manner, consistent with the highest applicable industry practices; (4) Supplier shall obtain all consents, clearances, permissions and licenses necessary to carry out all of its obligations under this Purchase Order; and (5) Supplier shall provide any Services in accordance with the requirements set out in this Purchase Order 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 Purchase Order. In the event of non-conformance with any of the above warranties, Supplier will correct any such nonconformance and if unable to do so promptly shall (at EY’s sole option) replace the Work Product or reperform the non-conforming Services (as relevant) or promptly refund any fees paid by EY.
3. **Invoices.** EY’s Purchase Order 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 Purchase Order 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 GST invoice (or equivalent). Invoices will be payable by EY by electronic bank transfer within 60 days of receipt of a correct, undisputed and properly due invoice. EY shall not be liable for any amounts not explicitly set out in this Purchase Order. 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 Purchase Order.
4. **Indemnification.** 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 any act or omission, the performance, non-performance, breach or alleged breach of this Purchase Order by Supplier, its agents, employees, directors, affiliates or subcontractors.

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5. **Limitation of liability.** Neither EY nor the EY Network Members shall be liable under or in connection with this Purchase Order, whether in contract, tort (including negligence or breach of statutory duty) or otherwise, for any: (i) loss of profits, loss of revenue, business, goodwill or of anticipated savings (in each case whether direct or indirect); and/or (ii) 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. The total aggregate liability of EY and the EY Network Members together arising out of or in connection with this Purchase Order, 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. Notwithstanding any other provision of this Purchase Order, 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: (i) any other EY Network Member, nor (ii) 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 Purchase Order or its subject matter shall be treated as though they were suffered by EY itself.
6. **Assignment.** Neither this Purchase Order nor any interest herein may be assigned, delegated, transferred or otherwise dealt with by Supplier without the prior written consent of EY. EY may, from time to time, restructure, sell or transfer an EY Network Member, in whole or in part (a "Divestment" with the sold, transferred, or restructured EY Network Member, or part of an EY Network Member, becoming a "Divested Business"). Pursuant to a Divestment, EY may: (i) require Supplier to continue to provide Services to the Divested Business as though the Divestment has not occurred, provided EY shall remain liable for the Charges; or (ii) assign or novate the Purchase Order, in whole or in part, along with the associated benefits or rights to receive the Services and the corresponding obligations, in which event Supplier will enter into a separate contract with the Divested Business on terms comparable to and no less favourable than those set out in this Purchase Order. In the event of a partial assignment or novation as contemplated above, the Charges will be adjusted on a pro rata basis between EY and the Divested Business consistent with the pricing terms agreed under the Purchase Order.
7. **Compliance.** Supplier warrants that its performance of this Purchase Order 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.
8. **Cancellation/Termination.** EY may terminate this Purchase Order in whole or in part, with or without cause, at any time and without liability, upon written notice to Supplier. EY may also immediately terminate all or any portion of this Purchase Order upon notice to Counterparty 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. 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 Purchase Order for any reason shall not affect the accrued rights and obligations of the parties at the date of termination or expiry (as applicable).

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9. **Force Majeure.** An “Event of Force Majeure” shall mean any circumstance, not within the reasonable control, directly or indirectly, of the Party affected, but only if and to the extent that (a) such circumstance, despite the exercise of reasonable diligence, cannot be or be caused to be prevented, avoided or removed by such Party, (b) such event materially adversely affects the ability of such Party to perform its obligations under the Agreement, (c) such event is not the direct or indirect result of the negligence, fault or failure of such Party to perform any of its obligations under the Agreement (d) such Party has taken all reasonable precautions, due care and reasonable alternative measures in order to avoid the effect of such event on such Party’s ability to perform its obligations under this Agreement and to mitigate the consequences thereof .In such event, neither Party shall be responsible to the other for failure or delay in performance of its obligations under this Agreement. Each party shall promptly notify the other of such Force Majeure Event. The terms of this Clause shall not exempt, but merely suspend, any party from its duty to perform the obligations under this Agreement until as soon as practicable after a force majeure condition cease to exist. A party is not entitled to rely on this Clause to the extent that it has failed to take all reasonable steps to mitigate and minimize the period of the delay or to provide reasonable precautions or workarounds. In case a Force Majeure Event lasts for more than thirty (30) days from the date of the notification and such Force Majeure Event prevents that Party from performing its material obligations under this Agreement during that period, the other Party is entitled (but not obliged) to terminate this Agreement immediately on written notice at no cost.

If the Supplier is excused from the performance of the Services pursuant to a Force Majeure Event then, at EY’s option and without limiting any other rights it may have, EY may take control of the part of the Services affected by the Force Majeure Event and in so doing may perform any act that EY deems reasonably necessary in order to restore the Services. EY shall not be charged for Services that are not provided to EY as a result of a Force Majeure Event. Neither party is liable for any costs or expenses of the other party arising as a result of any Force Majeure Event

10. **Governing Law.** This Purchase Order shall be governed by, and construed in accordance with, the laws of the Republic of Singapore, and any dispute arising in connection with this Purchase Order shall be subject to the exclusive jurisdiction of the Singapore courts.
11. **Binding Effect.** Performance by Supplier shall be deemed acceptance of all the terms and conditions set forth herein. Any alterations, modifications or additions made to this Purchase Order will be deemed of no effect unless expressly accepted in writing and signed by an EY Representative.
12. **No Use of Name.** 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.

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- 13. Additional Representations and Undertakings.** Supplier represents and warrants, on and as of the date of this Purchase Order, that: (1) entering into this type of agreement is in the ordinary course of the Supplier's business with customers such as EY; (2) 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; and (3) during the Term of this Purchase Order, the Supplier and none of the officers or directors or direct or indirect substantial equity owners of Supplier or employees of Supplier or other individuals with significant responsibility to perform activities under this Purchase Order 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 (and Supplier 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 Purchase Order). For the purposes of this clause, a person or entity shall be deemed a "substantial equity owner" of an entity if he or it (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. To the extent legally permitted, Supplier shall provide EY notice of any Change of Control of Supplier prior to or at the time such Change of Control becomes effective. For purposes of this Purchase Order, "Change of Control" of Counterparty means: (i) a merger, acquisition or consolidation of Counterparty in which the equity holders of Counterparty 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 Counterparty of all or substantially all of its assets in one transaction or in a series of related transactions. Supplier further represents and warrants that the aggregate amounts contemplated to be paid by EY to Supplier under this Purchase Order, 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.
- 14. Insurance.** Supplier shall maintain in effect throughout the 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 Purchase Order. Supplier shall deliver certificates of insurance evidencing required coverage upon EY's request.
- 15. Confidential Information.** 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 Purchase Order, 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: (1) is or becomes part of the public domain through no act or omission of the receiving party; (2) was in the receiving party's lawful possession prior to initial disclosure by the disclosing party; (3) is lawfully disclosed to the receiving party by a third party without restriction on disclosure; (4) is independently developed by the receiving party; or (5) 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. During the Term, and for a period of five (5) years following the expiration or termination for any reason of this Purchase Order, 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 Purchase Order. Upon EY's request, and upon the expiration or termination for any reason of this Purchase Order, Supplier shall promptly return to EY or, if so directed by EY, destroy all EY Confidential Information (in every form and medium), and certify such return or destruction in writing. 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. EYG Services shall be responsible to Supplier for maintaining the confidentiality of Supplier Confidential Information.

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- 16. Data Protection.** In this clause "Data Protection Laws" means all laws and regulations governing or related to the access to, transfer of, storage of, or breach of data that can be used to identify an individual including, without limitation, the Personal Data Protection Act 2012 of Singapore ("PDPA"), "EY Personal Data" means any data obtained by Supplier under or in connection with the performance of its obligations under this Purchase Order that can be used to identify an individual and any other personal data or data that is covered by the Data Protection Laws, and "processing", "data processor", "data intermediary" and "personal data" shall have the meaning given to them in the European Data Protection Directive 95/46/EU or the prevailing Data Protection legislation in Singapore at that time, as the context so requires. With respect to EY Personal Data, EY appoints Supplier as data processor or data intermediary, as the case may be. 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: (i) process EY Personal Data only in accordance with instructions from EY, (ii) 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 Purchase Order; (iii) 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; (iv) 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; (v) comply with all Data Protection Laws in the processing of EY Personal Data and (vi) not process or permit the processing of EY Personal Data outside the European Economic Area or Singapore, as the case may be.
- 17. Survival and Severance.** Clauses 4, 5, 9, 11, 13, 14, 15 and this clause 16 shall continue in full force and effect following the termination or expiry of this Purchase Order for any reason. If any provision of this Purchase Order 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.
- 18. Anti-Money Laundering and Countering of Financing of Terrorism.** Both parties shall comply with all applicable laws and regulations of Singapore relating to anti-money laundering and countering of the financing of terrorism, including but not limited to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992, the Terrorism (Suppression of Financing) Act 2002, and the Penal Code 1871, and, in relation to EY, the Ethics Pronouncement (EP) 200, and/or any applicable requirements as issued by the Institute of Singapore Chartered Accountants ("AMLCFT Laws and Regulations"). Either party shall have the right to terminate this Purchase Order with immediate effect where that party knows or has reasonable grounds to suspect that the other party has engaged in activities relating to money laundering or the financing of terrorism or otherwise acted in contravention of AMLCFT Laws and Regulations. In determining whether it has reasonable grounds to suspect the other party of having engaged in activities that are breach of this Clause 18, each party shall have regard to its internal policies and/or the AMLCFT Laws and Regulations.