

# GENERAL TERMS AND CONDITIONS FOR CYBERSECURITY SERVICES

## 1. GENERAL

- (a) Unless otherwise expressly agreed in writing, all offers or services and all contractual relationships arising therefrom between SGS Taiwan Ltd. (hereinafter: "Company") and the Client (hereinafter: "Contractual Relationships") are subject to these General Terms and Conditions for Cybersecurity Services (hereinafter: "GTC").
  - (b) These GTC shall only apply to companies within the meaning of the Taiwan Companies Act ("TCA"), legal entities under public law and special funds under public law from which the Company has received the order ("Client").
  - (c) The written form agreed herewith between the Client and the Company in accordance with these GTC for the creation and transmission of documents within the scope of their Contractual Relationships (including for offers, acceptances, ancillary agreements, addendums) shall also be complied with if this is done electronically. In this respect, transmission via the Internet by unencrypted e-mail or other digital means of transmission (e.g. via Client interface, Internet portal, etc.) shall be sufficient.
  - (d) The Client accepts that messages sent via the Internet without encryption can be lost, altered or falsified with or without the intervention of third parties, that conventional e-mails are not protected against access by third parties and that the Company therefore accepts no liability for the confidentiality and integrity of e-mails that have left the Client's area of responsibility. The Company does not assume any liability for data security during transmission via the Internet, nor for data security when they are under the Client's sovereignty. This also includes malware occurring in connection with the electronic transmission of data and possible damage to the Client resulting therefrom.
  - (e) Unless the Company receives written instructions to the contrary from the Client prior to the execution of the order, no persons other than the Client itself shall be entitled to issue instructions to the Company, in particular with regard to the scope of the order or the issuance of test, evaluation or gap analysis reports or expert opinions (hereinafter: "Report"). The Client hereby irrevocably authorizes the Company to pass on Reports to third parties if requested by the Client or if, at the Company's discretion, this results from the circumstances, commercial practice or statutory or regulatory requirements.
  - (f) General terms and conditions of business or purchase of the Client as well as verbal side-agreements shall only become binding with the prior written consent of the Company.
  - (g) The Company may transfer the contractual relations to a company affiliated with it within the meaning of Article 369-1 TCA with discharge of debt and the Client hereby consents to such transfer upon conclusion of the contractual relations. This shall exclusively be a company belonging to the SGS Group.
- ## 2. PROVISION OF SERVICES
- (a) The Company shall perform its services as agreed upon with due care in accordance with the executed statement of work (also referred to as the "SOW"). In the absence of a SOW, the following shall apply:
    - (i) the provisions of the order form or the Company's standard specification sheet; and/or
    - (ii) the relevant regulatory requirements, the recognized rules of technology; and/or
    - (iii) such procedures as the Company deems appropriate for technical, operational and/or economic reasons.
  - (b) All information in the Reports shall be derived from the results of assessment procedures applied in accordance with the SOW and/or from the evaluation of such results based on recognized technical standards, trade customs or practices, or other circumstances that the Company believes must be observed.
  - (c) Reports of the Company which have as their subject the assessment of test samples (both hardware and software) exclusively refer to these test samples and shall not make any statements about the rest of the series/batch from which the test samples have been taken. For the purposes of these GTC, test samples shall also be deemed to be retained samples.
  - (d) If the Company is required by the Client to witness third party interventions, the Client acknowledges that the Company's responsibility is limited only to being present at the time of the intervention and communicating the results or confirming the occurrence of the intervention. The Company shall not be responsible for the condition or calibration of any apparatus, instruments or measuring devices used by the third party or any evaluation methods employed or the qualifications, acts or omissions of the third party's employees or its test results.
  - (e) In the event of a penetration test, the Company will attempt to penetrate the Client's computer or network system from the outside in order to detect vulnerabilities in the systems. This is done using similar or the same techniques that would be used in a real attack on the system. The identification of the vulnerabilities enables the vulnerabilities to be corrected before they are exploited by a real attack and third parties can gain unauthorized access to the system and sensitive data.

The Client's IT system to be tested, the test scope and test depth is described in detail or identified by the Client in the SOW in the event that a penetration test is commissioned.

- (f) Reports of the Company shall exclusively reflect the facts ascertained at the time of the assessment within the framework of the agreed SOW or, in its absence, within the framework of the assessment parameters pursuant to clause 2 (a). The signed or authenticated Report (see clause 2 (g)) is the only legally binding document. The Company is not obliged to refer to or report on values or facts that lie outside the agreed scope of the SOW or the alternative test parameters determined in clause 2 (a).

- (g) Unless otherwise agreed in individual cases, the Company shall generally only provide the Reports to the Client in digital and encrypted form.

If the Report is transmitted in digital form, it is to be considered as an original for the purposes of Art. 3 and 17 b UCP 600/ERA 600 (Uniform Customs and Practice for Documentary Credits, ICC version 2007). If the Report is transmitted digitally, the Company assumes no responsibility that the digital form is sufficient for the Client's purposes.

If the Report is transmitted to the Client in digital form, it will be in PDF format. The Client may authenticate the Report in the document itself. If the Report is generated via SGSonSITE (<http://sgsonsite.sgs.com>) and provided to the Client, the authentication can be done via SGSonSITE.

The transmission of the digital Report takes place encrypted and via internet by e-mail or other digital transmission possibilities (e.g. via Client interface, internet portal etc.).

- (h) The Company shall be entitled to subcontract all or parts of the services. It may disclose to the subcontractor all information necessary for the performance of the transferred services.
- (i) If the Company receives documents regarding Contractual Relationships between the Client and third parties or documents of third parties, such as copies of purchase contracts, letters of credit, bills of lading, etc., such documents shall be considered as information only, without extending or limiting the Company's scope of duties or agreed obligations.
- (j) The Client shall bear the cost and risk of delivery of test samples, unless collection by the Company or examination by the Company at the Client's premises is agreed. If shipped by the Client, the test sample must be properly packaged, taking into account any instructions issued by the Company.
- (k) All test samples sent and examined shall be stored for a maximum period of 3 months, unless a shorter storage period is required or there is a deviating written

agreement between the parties on a longer storage period (e.g. due to legal or other requirements). For test samples stored for longer than 3 months, the Client shall bear the agreed storage costs or, in the absence of an agreement, the reasonable storage costs. After expiry of the storage period, the test samples shall be disposed of at the Client's expense in compliance with the applicable safety regulations or, if a corresponding agreement exists with the Client, returned to the Client at the Client's expense and risk.

### 3. PROCESSING TIMES

- (a) The Company shall provide the services within ordinary market periods. Dates and deadlines for the provision of services shall only be binding if and to the extent they are confirmed by the Company in writing in advance.
- (b) Compliance with dates and deadlines shall be conditional upon the timely receipt of all documents and test samples to be supplied by the Client as well as the timely fulfillment of the Client's cooperation obligations pursuant to clause 4.
- (c) If the fulfillment of the order is delayed due to circumstances for which the Company is not responsible (e.g. operational malfunctions, strike, force majeure, pandemics, transport obstacles, lack of cooperation by the Client, etc.), the Company shall be entitled, to the exclusion of warranties and/or claims for damages, either to withdraw from the contractual relationship or to extend the deadline appropriately. This shall also apply if the events occur at a time when the Company is already in default. The Company shall notify the Client of this in due time. In the event of withdrawal, the Company shall be entitled to invoice the Client for partial services rendered up to that point at the prices agreed for such partial services.

### 4. OBLIGATIONS OF THE CLIENT

The Client is obliged:

- (a) to ensure that the information, instructions and documents required for the execution of the order are provided to the Company in good time (at least 48 hours before the start of the agreed service).
- (b) if the services are to be performed on the Client's premises, to allow the Company's representatives or subcontractors access to all necessary premises and take all necessary steps to remove or remedy any impediments or interruptions in the performance of the required services;
- (c) if requested, to provide equipment and auxiliary personnel to assist the

Company in the performance of the services;

- (d) to take all necessary measures to ensure the physical and legal safety of the working conditions, places and facilities in Client's area of responsibility under his sole responsibility during the performance of the services by the Company;
- (e) to notify the Company in advance of any known risks or hazards, whether present or potential, associated with the order, test sample or assessment, e.g., presence or possibility of radiation, toxic, harmful or explosive ingredients or materials, and environmental contamination or toxins. The Client shall be liable for any damage resulting from a hazardous condition of the test sample;
- (f) to assert all of its rights and fulfill all of its obligations to third parties under contract or by law.
- (g) in the case of a penetration test, to inform third parties who could potentially be affected by the penetration test prior to the execution of the Company's service.
- (h) if the Company carries out penetration tests or other assessments on or in the Client's computer and network system, to fully back up all systems to be tested and the associated data. In addition, the Client shall take all necessary security measures, including those that go beyond a backup, prior to the performance of the Company's services in order to be able to restore the systems and data to their original condition after the penetration test or other assessment, if necessary.

### 5. PRICES AND TERMS OF PAYMENT

- (a) In the absence of a price agreement between the Company and the Client, the prices to be paid by the Client shall be determined in accordance with the Company's valid price lists (which may be subject to adjustments). Subject to clause 6, all prices shall be subject to the applicable statutory value added tax. The Company may separately invoice costs for packaging and transport.
- (b) The Client shall pay all duly invoiced charges to the Company within 14 days of the invoice date or within the period stated on the invoice, if any. The Client shall be in default without a reminder. If the Client is a company according to clause 1 (b), interest in the amount of 9.0 % p.a. and own reminder costs in the amount of NT\$ 150 per reminder shall be charged from the beginning of the default.
- (c) Claims of the Company may only be offset against or a right of retention may only be asserted if the Client's counterclaim is undisputed or has been finally

determined by a court of law.

- (d) The Client shall bear all costs incurred in connection with the debt collection of the claim, e.g. collection and attorney's fees.
- (e) When the order is placed, the order volume shall be specified in writing. If, during the proper execution of the order, necessary modifications or minor overruns of the agreed order volume should arise, the Company shall be entitled to make such modifications on the basis of these GTC even without a written order, provided that the last agreed remuneration is not exceeded by 15%. If the modification exceeds 15% then this must be announced in writing before the additional service is provided. In this case, the Client has the right to withdraw from the contract within three days of the announcement of the new remuneration, if the price change makes it unreasonable for him to accept the contract. If the last agreed remuneration increases by more than 50% due to this modification of the scope of the order, the Client shall be entitled to withdraw from the contractual relationship within three days from the announcement of the new remuneration. In both cases, the Client shall pay remuneration for the scope of services already rendered in the amount agreed for this purpose.
- (f) If the Company is partially or completely prevented from performing the services for reasons for which it is not responsible (including in the event of a breach of the Client's obligations specified in clause 4), the Company may demand the following payments from the Client:
  - (i) the amount of all non-refundable expenses incurred by the Company; and;
  - (ii) the part of the agreed remuneration corresponding to the part of the services already provided.
- (g) If the service is not provided for reasons for which the Client is responsible, the Client's obligation to pay shall be unaffected, but less what he has saved as a result of the services not being rendered or what he has acquired or deliberately failed to acquire through other use.

## 6. TAX CLAUSE INTERNATIONAL SERVICES

- (a) This clause 6 shall only apply if either the Client and/or the Company's subcontractor has its registered office outside of Taiwan.
- (b) All prices and costs for services provided by the Company or an affiliated company within the meaning of Article 369-1 TCA or a subcontractor do not

include taxes. This includes, but is not limited to, value added taxes or equivalent duties, taxes in particular import duties, stamp duties, ancillary costs or withholding taxes. Nor do they include any related liabilities (collectively, "taxes") charged to the Client under applicable national law.

- (c) Any payment made by Client shall be made free and clear of and without withholding or deduction of any taxes. This shall not apply if such withholding or deduction is required by applicable law or applicable double taxation treaties. Client shall promptly provide Company with evidence of any such payment and copies of all documents submitted with each such payment.
- (d) The parties shall use their best efforts to obtain a refund of the deduction amounts or reimbursement of the applicable tax. They shall assist each other in their obligations in this regard. Taxes refunded shall be refunded in accordance with the amounts due.

## 7. SUSPENSION AND TERMINATION OF SERVICES

The Company is entitled, immediately and without being liable, to temporarily suspend the services, to terminate them completely or to terminate the whole contract without prior notice in case of:

- (a) non-fulfillment of the obligations arising from the contractual relations by the Client, which is not remedied within a 10-day period despite an appropriate warning; and/or
- (b) cessation of payments or agreement to avert insolvency, in the case of payments already due by the Client and repeatedly reminded by the Company, cessation of business operations or receivership on the part of the Client.

## 8. WARRANTY

- (a) The Client shall inspect the work or the services of the Company without undue delay after the performance of the service and shall notify the Company in writing of any defects discovered or ascertainable without undue delay, but no later than within seven calendar days after delivery of the Report or the like, otherwise excluding any liability on the part of the Company. Hidden defects shall be notified in writing immediately after their discovery, but still within the warranty period. Any notices of defects shall not entitle the Client to withhold invoice amounts in whole or in part.
- (b) Warranty claims of the Client shall be limited to improvement or replacement delivery at the Company's discretion. The Company shall be entitled to make a reasonable

number of attempts at improvement or replacement delivery, but at least two. If the attempts at improvement or replacement delivery do not lead to success within a reasonable period of time or if the improvement or replacement delivery is economically unfeasible, the Client shall have the right to rescission of the contractual relationship or price reduction. The rescission due to insignificant, irremediable defects is excluded. In this case, an appropriate price reduction shall be granted.

- (c) Warranty claims of the Client - also for so-called immaterial works, i.e., for example, for expert opinions or software development - shall expire one year after completion of the performance of the service by the Company. The warranty period shall not be extended or suspended by improvements or attempts at improvement, especially if these are made outside the agreed warranty period.
- (d) Claims for damages and claims based on and arising out of a claim of error resulting from a possible defective delivery or service are expressly excluded, unless employees of the Company would have caused such claims intentionally or by gross negligence.

## 9. LIABILITY

- (a) The Company is neither an insurer nor a guarantor and declines to assume any responsibility in connection therewith.
- (b) The Client acknowledges that IT security is a dynamic and constantly evolving process, as new, previously unknown flaws in hardware and software are frequently discovered. Therefore, the Company does not warrant, and the Client expressly acknowledges, that even in the event that the Company's assessments and security tests of the Client's test samples or computer and network systems do not reveal any flaws or vulnerabilities, they do not in fact contain any flaws or vulnerabilities at all. Rather, a regular and targeted reassessment and examination is necessary to reflect the development of the accepted rules of technology, to identify newly discovered risks and to recommend appropriate preventive and reactive measures.
- (c) Reports shall be prepared on the basis of the information, documents and/or test samples provided by or on behalf of the Client and shall be for the sole benefit of the Client. The Client shall be responsible for drawing the necessary conclusions therefrom. Neither the Company nor its officers, employees or subcontractors shall be liable to the Client or any third party for any action taken or not taken on the basis of such Reports. If the assessments are based on unclear,

incorrect, incomplete or misleading information provided by the Client, the Company shall also not be liable.

- (d) The Client is expressly informed and agrees that even in the case of properly performed penetration tests or other assessments on or in the Client's computer and network system, both repairable and irreparable damage to hardware may occur and data may be damaged or deleted, which can only be repaired or restored by the Client by replacing hardware, by backups or by partially extensive reworking. In these cases, the Client waives the right to claim damages or other claims against the Company.
- (e) The Company shall not be liable for delayed, partial or complete non-performance of services if this results directly or indirectly from events beyond the Company's control (e.g., in the event of a breach of the Client's obligations specified in clause 4 or in cases of force majeure).
- (f) If the Client asserts claims for damages against the Company, the Client shall be obliged to prove causation, illegality, fault and the degree of fault. The assignment of warranty claims and claims for damages to third parties etc. is not permitted.
- (g) If the Client incurs damages due to the Company exceeding a bindingly agreed performance deadline, such damages may be claimed up to a maximum of 5% of the part of the order affected by the delay.
- (h) The following exclusions and limitations of liability shall also apply to tort claims to the extent that they compete with contractual claims.
- (i) The Company's liability for damages of any kind whatsoever is excluded. This exclusion does not apply
  - for damage caused by the Company intentionally or through gross negligence;
  - in cases of slight negligence for damage resulting from injury to life, body or health; however, only to the extent that insurance cover exists for this under the liability insurance policy taken out by the Company in each case, i.e. up to a maximum of the amounts specified in clause 9, paragraph (l).
- (j) The liability of the Company - with the exception of damage to life, body or health - is in all cases furthermore limited to the damage typical for the contract and foreseeable for the Company at the time of the conclusion of the contractual relationship or the commission of the breach of duty.
- (k) The aforementioned exclusions and limitations of liability shall also apply to the liability of the Company for its

corporate bodies and employees as well as the personal liability of the corporate bodies and employees of the Company.

- (l) Liability of the Company for slight negligence on the part of vicarious agents who are not executive bodies or employees is excluded. Furthermore, the liability of the Company for vicarious agents who are not officers or employees, as well as for misconduct of officers and employees, to the extent that liability can be established against them contrary to the provisions of these GTC, shall be limited to:
  - the NT\$ equivalent of € 2,500,000 for personal injury and property damage,
  - the NT\$ equivalent of € 1,000,000 for pure financial losses per order and in total.
- (m) Claims for damages by the Client shall be excluded, except in the case of intent on the part of the Company or its organs/managing employees, if they are not asserted in court within a period of three months after rejection of the claims with a corresponding notice by the Company or its insurer. All possible claims for damages by the Client against the Company (except in the case of intent on the part of the Company or its organs/managing employees) shall become time-barred within one year of the Client becoming aware of his claim, unless the GTC elsewhere or the law stipulate a shorter limitation period. This does not apply to claims arising from tort.
- (n) The foregoing exclusions and limitations of liability in clause 9 (d) to (m) shall not apply to claims under an applicable Product Liability Act to the extent that liability is mandatory thereunder.
- (o) Insofar as the Company is liable to the Client for intentional or grossly negligent acts or omissions of its bodies, employees and vicarious agents, the Company may demand the assignment of any claim for damages of the Client against the body, employee and vicarious agent of the Company.
- (p) If third parties who have no contractual relationship with either the Company or the Client raises claims against the Company, its bodies, employees and vicarious agents on the basis of the contract between the Company and the Client, which are not attributable to the intentional or grossly negligent actions of the Company, its bodies, employees and vicarious agents, the Client shall indemnify and hold harmless the Company or its vicarious agents.
- (q) The Company shall not be liable for damage to test samples resulting from

assessments, tests and the like that were carried out in accordance with the SOW and the recognized rules of technology at the time of the assessment or test.

- (r) Liability for liquidated and consequential damages, in particular for loss of profit, loss of savings, loss of earnings, other financial losses, interest damages, etc. is expressly excluded. Any legal liability that may nevertheless exist shall in any case be subject to all the restrictions set out in clause 9 "Liability".

## 10. FORCE MAJEURE

In the event that the Company is prevented, in whole or in part, from performing its obligations pursuant to the contract for serious reasons that are unforeseeable and beyond the Company's control ("Force Majeure"), such as natural disasters, war, terrorist activities, labor disputes/strikes or pandemics, the Company shall be relieved of its obligation to perform and shall not be responsible for the partial or total failure to perform its obligations under the contract.

In this case, the Client shall pay to the Company:

- the frustrated expenses incurred by the Company due to the non-performance of the contract;
- a partial amount of the agreed remuneration corresponding to the part of the services actually provided by the Company.

If the Company is prevented from fulfilling its obligations under the contract for more than 3 months due to Force Majeure, either party is entitled to terminate the contract with immediate effect.

## 11. CONFIDENTIALITY

- (a) The Client and the Company undertake to keep confidential the business and trade secrets received from the other party within the framework of the contractual relations, not to disclose them to third parties without the prior written consent of the other party and not to use them for their own purposes without authorization. Information received within the framework of the Contractual Relationships shall be treated confidentially by the Company, unless it is publicly known or accessible, it is to be disclosed to governmental bodies, which are themselves subject to a confidentiality obligation, within the framework of accreditation or other administrative procedures, or it was already known to the Company or it was disclosed to it by a third party without breach of a confidentiality obligation. Third parties within the meaning of this clause 10 shall not be affiliated companies within the meaning of Article 369-1 TCA or subcontractors.

The parties may agree on stricter or more extensive requirements for

confidentiality in individual cases.

- (b) The Company has obligated its employees and other vicarious agents to maintain confidentiality about all facts that have come to their knowledge as a result of the order. In the event of a legally mandatory disclosure of the information received, the Client or the person concerned shall be informed of the disclosure of such information, unless this is prohibited by law.

## 12. INTELLECTUAL PROPERTY AND GRANTING OF RIGHTS OF USE

- (a) The Company reserves all rights to the data obtained within the scope of the services provided and to the Reports prepared.
- (b) The Client may only use the Reports produced within the framework of the contractual relationship, including all tables, calculations and other details, for the contractually agreed purpose after full payment of the remuneration. However, the Client is not permitted to change or edit the Reports or to use only excerpts of them. The disclosure of Reports to authorities or other public bodies shall be permissible if and to the extent that this is required for the contractually stipulated purpose or is prescribed by law. Any publication or reproduction of the Reports, including excerpts thereof, in particular via the Internet or for advertising purposes, as well as any other disclosure to third parties shall only be permitted with the prior written consent of the Company.
- (c) The Company reserves its rights to all test and assessment methods and/or procedures as well as to all devices or equipment which it develops itself or uses in general, unless these were explicitly developed exclusively for the Client in the context of the provision of the work results in accordance with the written agreement.

## 13. CONSENT AND DATA PROTECTION

- (a) The Client warrants that it has verifiably obtained or will obtain all necessary consents from third parties (in particular any IT service providers, licensors, employees and employee representatives) in advance of the provision of the services by the Company or that such consents are not required.

The Client gives its express consent to the measures required for the provision of the Company's services, in particular to any associated access to and procurement of data, if necessary by overcoming any access protection of the systems specified by the Client and/or from a non-public data transmission and/or from the electromagnetic radiation of a data processing system.

- (b) In the course of providing the services, the Company and the Client may mutually obtain access to each other's personal data. The parties shall process the personal data only for the purpose of fulfilling the contractual obligations under their own responsibility. Any further processing that constitutes a change of purpose is prohibited. The Company and the Client shall (i) process the personal data in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 ("DS-GVO") and other applicable legal obligations and (ii) comply with the information requirements of Article 13 et seq. DS-GVO. For this purpose, the Company provides the Client with the SGS Data Privacy Notice, which is available at <https://www.sgs.com/en/privacy-at-sgs> -> Chinese.

The Client undertakes to inform its employees and subcontractors working within the framework of the contractual relationship about this and to make the Data Privacy Notice accessible to them.

## 14. MISCELLANEOUS

- (a) If one or more provisions of these GTC are found to be invalid or unenforceable in whole or in part, this shall not affect or impair the validity or enforceability of the remaining provisions.
- (b) During the provision of the services and for a period of one year thereafter, the Client shall not, directly or indirectly, solicit, encourage or attempt to solicit any employee of the Company.
- (c) The use of the Company's name and/or trademarks for advertising purposes of any kind is not permitted unless prior written consent has been given by the Company.
- (d) The Company may refer to the cooperation with the Client as a reference. The Client may object to such use within four (4) weeks after the establishment of the contractual relationship in writing, otherwise its consent shall be deemed to have been granted.

## 15. APPLICABLE LAW, PLACE OF JURISDICTION, DISPUTE RESOLUTION

All disputes arising from the contractual relations with reference to these GTC shall be subject to the application and interpretation of the law of Taiwan, excluding the provisions of Private International Law. The application of the UN Convention on Contracts for the International Sale of Goods is excluded by mutual agreement.

The exclusive place of jurisdiction for all such disputes shall be the court having general subject-matter and local jurisdiction over the Company. The Company may also sue the Client at its general place of jurisdiction.