

# General terms of sale and contract

## 1. General

These general terms of sale and contract apply to all services provided and to all engagements to provide such services ('**engagements**') by Kiwa. If an accepted written offer made by Kiwa includes special terms that deviate from these terms or the parties have otherwise expressly and clearly agreed on engagement-specific special terms, these special terms prevail over these general terms. In some cases, Kiwa may also apply terms specific to the nature of the engagement, which also prevail over these general terms.

Kiwa means Kiwa Oy or another affiliated Finnish entity belonging to the same corporate group, with which the customer has agreed on the engagement.

## 2. Performance of Engagements

The specific content of each engagement will be agreed on in detail. Any changes to the engagement will be agreed on in the same manner as the original engagement was agreed on or by an amendment agreement signed by both parties.

Kiwa will perform the engagement as agreed and using appropriate care and professional skill. To the extent that the parties have not agreed in detail on the content of an engagement, or part thereof, Kiwa will perform such measures that it considers appropriate for the performance of the engagement. Kiwa's responsibility is to use reasonable efforts to achieve the goal of the engagement. Kiwa is under an obligation to achieve a specific end-result only where the parties expressly have agreed on this.

All timetables are estimates only, unless expressly agreed otherwise. If the engagement is performed in parts, Kiwa may require that the customer approves a certain performance before moving on to the next stage.

Kiwa may use subcontractors to perform an engagement. Kiwa is liable for its subcontractors' performance as for its own.

## 3. Customer's Responsibilities

The customer will contribute to the proper and effective performance of the engagement in line with estimated timetables. The customer will, for example, well in advance provide Kiwa all background materials, documents, and other materials that Kiwa needs, and where necessary provide Kiwa unimpeded access to its facilities and enable Kiwa to work there.

Prior to agreeing on the engagement, and during the performance of the engagement, the customer must immediately notify Kiwa of any factors coming to its attention that may impede the proper and effective performance of the engagement in line with estimated timetables.

If the engagement is performed at the customer's site, the customer must ensure that the working environment is safe and that it conforms to applicable legal requirements. The customer must

separately notify Kiwa of any factors or requirements that affect safety.

Kiwa is not liable for any delays attributable to a factor for which the customer is responsible.

## 4. Confidentiality

When agreeing on an engagement, or during the performance of an engagement, the parties may receive from each other information that is marked confidential or which must reasonably be understood to be confidential in nature ('**confidential information**'). The parties may also separately agree that some specific information is confidential. Unless the parties have agreed otherwise, Kiwa's offer and working methods are always considered Kiwa's confidential information.

Both parties agree to keep the other party's confidential information confidential and to not use such confidential information other than for the purposes of the engagement. This confidentiality obligation does not, however, apply to information that (a) is generally available or otherwise public, (b) the receiving party has received from a third party without any duty of confidentiality, (c) was in the possession of the receiving party prior to receiving the information from the other party, (d) the receiving party has developed independently without using confidential information received from the other party, (e) must be disclosed pursuant to a legal or regulatory duty, (f) is disclosed pursuant to an inspection or audit requirement or right applicable to Kiwa or (g) is disclosed pursuant to an agreement between the parties.

The obligations according to this section do not prevent a party from using the general knowhow created as part of the engagement.

## 5. Fees, Expenses, and Invoicing

The parties may agree on the fees for an engagement separately. If the parties have not agreed on fees or expenses, Kiwa may invoice fees and expenses as provided for in its current price lists. In engagements lasting more than a year, Kiwa may in any event also revise its prices once per calendar year or where a legal change or regulatory decision significantly affects Kiwa's costs in connection with the engagement. Offers and fee estimates provided in connection with one engagement are not binding for other engagements.

Unless stated otherwise, all fees and estimates are provided without adding value added tax.

The customer will pay against an invoice by Kiwa. The payment term is 14 days net, unless otherwise agreed. Interest on overdue payments accrues as provided for in the Interest Act as in effect from time to time. The customer is also required to compensate costs and losses in connection with late payment to the extent required by law. If the customer disputes one part of an invoice, the customer must nevertheless pay the undisputed part of the invoice pursuant to the payment term. The customer may not set off its receivables from Kiwa's invoices.

Unless the parties have agreed on another invoicing schedule, Kiwa

may invoice monthly in proportion to the value of the work done so far. In engagements lasting less than a month, Kiwa will, however, generally only send one invoice at the end of the engagement.

If a payment is overdue or Kiwa has grounds to believe that a payment will be overdue, Kiwa may at its discretion either cease performing the engagement and/or refuse to provide the results thereof to the customer until the customer has paid its debts in full and/or made such advance payments as Kiwa may have required.

## 6. Defects in Performance

Kiwa will remedy potential defects in its performance of an engagement within reasonable time of having become aware of the issue, provided that it is responsible for the defect. Kiwa is not responsible for defects that are due to factors the customer is responsible for. If remedying the defect is impossible or would cause unreasonable expenses in relation to the scope of the engagement or the agreed fees for the engagement, Kiwa may elect to not remedy the defect, in which case the customer may have the right to terminate the agreement.

The customer must give Kiwa notice of the defect without undue delay of when the customer became aware of the issue or should have become aware of the issue. The notice of defect must in any event be made no later than within one month of the end of the engagement. Any monetary claim or claim for termination of the agreement must be made within six (6) months of the end of the engagement. Kiwa is not responsible for defects for which notice and claims have not been made as set out above.

Kiwa is liable for any damage, loss or injury in connection with delays only if the parties have expressly agreed on this. Unless the parties have expressly agreed otherwise, Kiwa is not responsible for the customer being able to use the results of the engagement without infringing third-party rights.

## 7. Other Limitations of Liability

Kiwa is not liable for any indirect damage, loss or injury (collectively 'losses'). Such indirect losses include (a) losses due to reduction or interruptions in production or turnover, (b) other losses due to a product or result not being usable for its intended purpose, (c) lost profits due to an agreement with a third party having expired or not having been fulfilled correctly, (d) losses due to damage to goods other than an item sold hereunder, (e) losses due to claims by third parties or compensation paid to third parties, and (f) other similar losses that are difficult to foresee.

Kiwa's monetary liability will in any event always be limited to a sum equivalent to the fees for the engagement at most unless the parties have agreed on a more limited liability. A higher liability cap may only be agreed on in a written agreement signed by both parties. Other agreements as to higher liability caps are automatically void. This limitation concerns all monetary liability equally, including damages, price reduction and restitution, unjust enrichment, and other similar forms of liability.

These limitations of liability do not, however, apply to losses caused through wilful misconduct or gross negligence or to other liabilities which by law cannot be limited.

Kiwa's liability for defects and delays in the performance of an engagement is limited to what is set out in sections 6 and 7.

## 8. Termination for Convenience and Cause

Each party has the right to terminate the agreement in respect of the engagement for convenience, subject to 90 days' prior notice. In this case, Kiwa has the right to receive proportional compensa-

tion for its work and investments up until the termination becomes effective.

In addition, each party may terminate the agreement in respect of the engagement for cause in the event the other party is in material breach of the agreement. If the breach of agreement is capable of being cured, the terminating party must first reserve the party in breach at least 30 days to cure the breach. The agreement may only be terminated for cause if the breach has not been cured at the expiry of this time.

## 9. Force Majeure

Neither party is liable for delays, defects or losses caused by an impediment beyond the control of the party that the party cannot reasonably be expected to have foreseen at the time of the agreement and the consequences of which the party could not have reasonably avoided or overcome. In the event such force majeure has continued for more than six (6) months, both parties may terminate the agreement for convenience without further liability or notice period.

## 10. Materials and Intellectual Property Rights

Unless the parties agree otherwise, all intellectual property rights and similar rights in the results of the engagement and in materials, works, databases, inventions, and similar, created in connection with the performance of the engagement belong to Kiwa or its licensors. If the parties have agreed that such rights will be transferred to the customer, the right will only transfer once the performance of the engagement has been accepted and the customer has paid all invoices in connection with the engagement.

The customer receives a worldwide, royalty-free, non-exclusive right to use the results of the engagement as part of its ordinary business. If necessary, the parties may agree in greater detail on the scope of the licence.

The aforesaid does not limit the above confidentiality obligations.

Kiwa will store background materials for the engagement, the results thereof and/or materials to be provided to the customer for two weeks after the end of the engagement unless the law requires storing the information for longer. After this, Kiwa may at its discretion delete the materials unless the parties agree otherwise on their return or delivery. Kiwa may, however, also retain the materials for a longer time, even if not required to do so.

## 11. Assignment of the Agreement

Kiwa may assign the agreement in respect of an engagement to an affiliated company. Kiwa may also assign the agreement in respect of an engagement to a third party in connection with a business transfer or similar corporate transaction. Kiwa may also assign its receivables under the agreement to a third party. The customer may not assign the agreement.

## 12. Applicable Law and Dispute Resolution

The engagement and the agreement in respect thereof are governed by the laws of Finland, excluding, however, such rules and principles that would lead to the laws of another country applying.

Any disputes in connection with the engagement or the agreement in respect thereof (or the breach, termination, or validity thereof) shall be finally settled by arbitration in accordance with the Arbitration Rules of the Finland Chamber of Commerce. The seat of arbitration shall be Helsinki, Finland.

Kiwa may, however, also collect on undue invoices in debt recovery proceedings before the District Court of Helsinki or the court of the defendant's domicile.