

PURCHASE ORDER TERMS & CONDITIONS FOR SUPPLY OF GOODS AND/OR SERVICES

These Purchase Order Terms & Conditions for Supply of Goods and/or Services (“Agreement”) will govern all transactions between IMJ Corporation and an entity who receives a Purchase Order (“Supplier”) regarding the goods and/or services described in such Purchase Order (“Deliverables”). Supplier and/or Accenture may be referred to as a “Party” or “Parties” in this Agreement.

1. Goods and/or Services to be Provided by Supplier.

1.1 Order

1.1.1 A purchase order issued by Accenture (“Purchase Order”) shall set forth the Deliverables required by Accenture, and Supplier agrees that this Agreement is the sole and exclusive agreement with respect to the Deliverables supplied pursuant to the Purchase Order; provided, however, that in the event that Accenture and Supplier have separately entered into a separate, signed written agreement in order for Accenture to purchase the Deliverables, the provisions of such agreement (“Separate Agreement”) shall supersede this Agreement.

1.1.2 In the event Supplier does not provide Accenture with written notice of the refusal of the order within three (3) Accenture business days after the delivery of the Purchase Order by Accenture, such Purchase Order shall be deemed to fully be accepted by Supplier upon the expiration of such three (3) business days.

1.2 Performance. Supplier warrants and undertakes that the Deliverables will be free from defects in material and workmanship and will conform to any specifications or requirements in this Agreement or agreed upon by the Parties in writing. Supplier warrants that if any Deliverable(s) fails to meet any such specifications or requirements or is otherwise nonconforming, Supplier will, at its own cost and expense and within 30 days of its receipt of written notice of such failure, either correct such deficiency or provide a plan acceptable to Accenture for correcting such deficiency. If such deficiency is not corrected within such 30-day period or a corrective plan is not accepted by Accenture, Accenture will have the option to require Supplier to: (i) provide a full refund; or (ii) promptly replace or reperform the Deliverable(s) at no charge. All Deliverables will be subject to an inspection and acceptance by Accenture, even if the Parties have not included any specifications or requirements regarding the Deliverables in this Agreement. Supplier warrants to Accenture that no Deliverables will infringe any patent, trademark, copyright or any other intellectual property right.

1.3 Delivery. Prices will be based on delivery at the location specified by Accenture, with all duties, tariffs, freight, insurance and other costs related to transportation and delivery being the responsibility of Supplier. Title to and risk of loss/damage for goods remain with Supplier until the goods have been delivered to Accenture in accordance with any delivery instructions provided by Accenture and the acceptance inspection is completed by Accenture. Supplier is the importer and exporter of record. Supplier agrees to promptly provide free replacement of goods lost or damaged in transit, at no additional charge. In the event Supplier does not provide the Deliverables by the date requested by Accenture, Accenture may terminate this Agreement as provided below in this Agreement. When performing any services at the premises of Accenture or an Accenture client, Supplier will comply with the workplace and security procedures as well as the occupational health and safety standards provided by Accenture.

2. Payment, Invoicing and Taxes.

2.1 All amounts payable under this Agreement will be made in Japanese yen or the other currency specified in the Purchase Order.

2.2 Supplier is entitled to invoice Accenture after the acceptance by Accenture has taken place in accordance with Section 1.3 above. Invoices will be addressed to the relevant department of Accenture. All invoices submitted to Accenture must include adequate documentation, including, as applicable: (i) a statement that the Deliverables comply with the provisions of this Agreement; (ii) an explanation of the Deliverables provided during the period covered by the invoice, including the applicable purchase order number, invoice number, invoice date, name of the Accenture requestor, description of the Deliverables and the corresponding price; and (iii) if expense reimbursement is provided for in this Agreement in relation to Supplier’s services, itemized expenses with receipts or other documentation if a receipt is unavailable.

2.3 Accenture will make payment in accordance with this Agreement. Payment will be made at the end of the next month after the invoice is issued or in case the Subcontractors Act applies, within 60 days after the delivery. Payment of an invoice (in whole or in part) will not be deemed acceptance of any Deliverables. Accenture is entitled to postpone and/or offset payment to the extent permitted by applicable laws if the Supplier owes Accenture money for any reason or if Accenture disputes the amount due in good faith.

2.4 During the term of this Agreement and for a period of 3 years thereafter, Accenture will have the right, at its expense, to audit the books and records of Supplier related to Supplier’s activities under this Agreement.

2.5 Applicable taxes will be billed as a separate item or line item. Accenture will pay sales, use, value added, goods and services, and all other similar taxes imposed by any official, authorized governmental entity for the Deliverables provided under this Agreement, excluding taxes based solely on Supplier’s income or property. Accenture will pay such tax(es) in addition to the sums due under this Agreement provided that Supplier itemizes them on a proper invoice. Accenture reserves the right to request proof of payment if previously paid by Supplier. If Accenture is required to withhold or deduct any taxes from any payment, Accenture will not be required to “gross up” the amount of such payment and will pay the total amount reflected on the invoice less the applicable withholding taxes. The Parties will cooperate in good faith to minimize taxes to the extent legally permissible. Each Party will provide and make available to the other Party any resale certificates, treaty certifications and other exemption information reasonably requested by the other Party. Notwithstanding the foregoing, provided Accenture furnishes Supplier with a copy of a resale exemption certificate, no sales taxes will be billed to Accenture.

3. Confidentiality.

3.1 Definition. During their performance under this Agreement, each Party may have access to information (in any form) that relates to the other’s past, present, and future research, development, business activities, products, services, and technical knowledge, and which is identified by the disclosing Party as confidential or which would reasonably be understood to be confidential under the circumstances (“Confidential Information”). Information of or relating to Accenture’s clients will also be deemed to be Confidential Information of Accenture.

3.2 Use. A Party may use or make copies of the Confidential Information of the other Party only to the extent reasonably necessary for purposes of this Agreement.

3.3 Protection. Each Party will protect the confidentiality of the Confidential Information of the other in the same manner that it protects the confidentiality of its own similar confidential information, but in no event using less than a reasonable standard of care. Each Party will restrict access to the Confidential Information to those of its personnel (including such personnel

employed by its affiliates) and subcontractors engaged in the delivery, performance, management, receipt or use of the Deliverables under this Agreement, and in any event such parties shall be bound by obligations of confidentiality substantially similar to the terms of this Agreement.

3.4 **Return.** Each Party will return or destroy the other Party's Confidential Information in its possession upon request by the other Party, unless otherwise allowed to retain such Confidential Information. Each Party may retain copies of the other Party's Confidential Information required for compliance with its recordkeeping or quality assurance requirements (subject to the terms of this Agreement).

3.5 **Exceptions.** Nothing in this Agreement will prohibit or limit a Party's use of information (including, but not limited to, ideas, concepts, know-how, techniques, and methodologies) (a) previously known to it without an obligation not to disclose such information, (b) independently developed by or for it without use of the other Party's Confidential Information, (c) acquired by it from a third party which is not, to the receiver's knowledge, under an obligation not to disclose such information, or (d) which is or becomes publicly available through no breach of this Agreement.

3.6 **Compelled Disclosure.** If the receiving Party is required by law to disclose any Confidential Information of the other Party in connection with a legal proceeding, it will, to the extent legally permissible, promptly notify the other Party of such requirement and reasonably cooperate with the other Party in opposing such disclosure. To the extent the legal requirement to disclose is not successfully challenged by the other Party, the receiving Party may then comply with such requirement to the extent required by law.

3.7 **Publicity.** Supplier will not make any reference to this Agreement, its terms, business information, or use Accenture's name, logo or trademark in any public announcements, promotions or in any other fashion visible outside its organization without Accenture's prior written consent.

3.8 **Data Privacy and Information Security.** In any case where Supplier will access, handle or use any data that relates to or identifies any natural person ("personal data") owned, controlled or processed by Accenture or by an Accenture client, Supplier will comply with any additional agreement and provisions provided by Accenture. Also, Supplier will comply with any information security requirements provided by Accenture separately.

4. **OWNERSHIP OF DELIVERABLES & INTELLECTUAL PROPERTY RIGHTS.**

4.1 Supplier hereby assigns and grants to Accenture all rights and licenses necessary for Accenture to access and use the Deliverables and to exercise the rights granted under this Agreement, and pass-through the same to its Affiliates and designated users, for the use and benefit of Accenture and in providing services to Accenture's clients and business partners. Except with respect to any proprietary materials, programs, and documentation provided by Supplier or its suppliers and in existence prior to the Deliverables being provided under the Agreement ("Pre-Existing Materials"), all right, title and interest in the Deliverables, including all intellectual property rights including rights under Article 27 (rights of translation, adaptation, etc.) and Article 28 (Right of the original author in the exploitation of a derivative work) of the Copyright Act (Act No. 48 of 1970), will be the exclusive property of Accenture, to the extent permitted by applicable law. If such intellectual property rights are held by Supplier's personnel, Supplier shall make sure that all intellectual property rights are transferred to Supplier from Supplier's personnel, and Supplier shall transfer the intellectual property rights to Accenture. Supplier hereby assigns to Accenture ownership of all right, title and interest in the Deliverables (excluding Pre-Existing Materials) and waives any moral rights therein.

4.2 Supplier hereby assigns and grants to Accenture an irrevocable, non-exclusive, worldwide, perpetual and fully paid-up right and license to use and modify the Pre-Existing Materials to the extent necessary for Accenture to use the

Deliverables as provided for in Section 4.1 above. Pre-Existing Materials or open source software will not be incorporated into any Deliverable without Accenture's prior written approval.

4.3 To the extent the Deliverables consist of software, Accenture will be entitled to install and use the software on equipment owned or controlled by Accenture or on cloud platforms provided by third parties. For avoidance of doubt, to the extent that any Deliverables consist of cloud-based services, such cloud-based services may be used by Accenture as provided for in Section 4.1 above.

4.4 Supplier agrees to defend, hold harmless and indemnify Accenture from any claim that a Deliverable (or any portion thereof) infringes or misappropriates any intellectual property right of a third party. In addition, if a claim of infringement is made, Supplier will, at its own expense, promptly exercise the first of the following remedies that is practicable: (i) obtain for Accenture the rights granted under this Agreement; (ii) modify the Deliverable so it is non-infringing and in compliance with this Agreement; (iii) replace the Deliverable with a non-infringing one that complies with this Agreement; or (iv) accept the return or cancellation of the infringing Deliverable and refund any amount paid.

5. **Compliance with Laws.**

5.1 Each Party represents and warrants that it is aware of, understands, has complied with, and will comply with, all laws applicable to it in the performance of this Agreement, in effect on or that become effective after the Effective Date, including but not limited to: (i) anti-corruption laws such as the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act and other local anti-corruption laws; (ii) data privacy laws, regulations and regulatory guidance, such as the EU's General Data Protection Regulation 2016/679 of 27 April 2016 ("GDPR"); (iii) export/import and economic sanctions laws ("Trade Control Laws"); (iv) immigration, labor and employment laws; (v) employment opportunity and anti-discrimination laws; and (vi) environmental laws, and all contract clauses required by such laws are incorporated by reference. Supplier will not provide any Deliverables to Accenture that would cause a violation of any such laws.

5.2 Unless otherwise agreed in writing, the Supplier will not provide any Deliverables to Accenture that require an export license or other form of government authorization under applicable Trade Control Laws to transfer or use in connection with this Agreement. Upon request, the Supplier will provide Accenture with the export control classification under applicable Trade Control Laws of any Deliverables provided in the performance of this Agreement.

5.3 Supplier will promptly notify Accenture of its violation of any applicable laws in its performance of this Agreement.

6. **Liability and Insurance.**

6.1 To the extent permitted by law, in no event will Accenture be liable for any lost revenues, lost profits, incidental, indirect, consequential, special or punitive damages. To the extent permitted by law, in no event will Accenture's aggregate liability to Supplier for all claims exceed the total price payable by Accenture to Supplier under this Agreement. Supplier shall be liable for the compensation of damages in the event Supplier, its employees or subcontractors cause damages to Accenture or in connection with breach of this Agreement. In addition, in the event Accenture receives any claims from third parties or expends costs (including attorneys' fees) in connection with the Deliverables, Supplier shall compensate the damages or indemnify the costs.

6.2 Supplier will obtain and maintain all applicable and appropriate insurance coverage (such as business, workers' injury, motor vehicle, errors and omissions, professional & commercial general and liability insurance) in an amount sufficient to cover Supplier's obligations in this Agreement. If Supplier will have any access to personal data under this Agreement, such insurance will include cyber liability (data privacy) coverage.

7. **Assignment and Subcontracting.**

7.1 Supplier is engaged as an independent contractor. Nothing in this Agreement will be deemed or construed to create a joint venture, partnership or employment relationship between Accenture and Supplier (including its Personnel). Accenture will have no liability or responsibility for Supplier's Personnel. Supplier will remove Personnel from any assignment under this Agreement, for any lawful reason at Accenture's sole and reasonable discretion.

7.2 Supplier will not assign, transfer or subcontract this Agreement or its rights or obligations (including its data privacy obligations) to any third party (whether resulting from a change of control, merger or otherwise) without Accenture's prior written consent. In any event Supplier will remain solely responsible for any and all acts, errors or omissions of its subcontractors (including its sub-processors).

7.3 Accenture's rights, benefits and/or obligations under this Agreement may be assigned or transferred to any Affiliate. Supplier hereby provides its consent in advance for such assignment or transfer.

8. Supplier Standards of Conduct.

Accenture is committed to conducting its business free from unlawful, unethical or fraudulent activity. Supplier will act in a manner consistent with the ethical and professional standards of Accenture as described in the Accenture Supplier Standards of Conduct, including prompt reporting of unlawful, fraudulent or unethical conduct. A copy of these standards can be found at [accenture.com/us-en/company-ethics-code](https://www.accenture.com/us-en/company-ethics-code).

9. Term and Termination.

9.1 This Agreement comes into force when Supplier accepts a purchase order by Accenture and continues in effect until Supplier completes the delivery of the Deliverables.

9.2 Either Party may, upon giving thirty (30) days' prior written notice via email identifying specifically the basis for such notice, terminate this Agreement for breach of a material provision of this Agreement by the other Party, provided the other Party will not have cured such breach within the thirty (30) day period. For avoidance of doubt, failure by Accenture to make timely payment(s) to Supplier in accordance with the provisions of this Agreement will be deemed a breach of a material provision. Accenture may terminate this Agreement for its convenience (for any or no reason) upon thirty (30) days prior written notice via email to Supplier.

9.3 Upon termination of this Agreement, Supplier will deliver to Accenture all work in process, drafts and other materials developed in connection with the Deliverables, and any other materials, documentation or information necessary for Accenture to complete, or have completed, the work to be performed hereunder by Supplier. All provisions of this Agreement which by their nature are intended to survive the expiration or termination of this Agreement, including but not limited to Sections 3, 4, 5, 6, 8, 9, 10 and 11, will survive such expiration or termination.

10. Governing Law and Disputes.

10.1 The Parties will make good faith efforts to resolve, in a confidential manner, any dispute which may arise under this Agreement, by escalating it to higher levels of management, prior to resorting to litigation or other legal process.

10.2 The Agreement and any dispute or matter arising under it will be governed by the laws of Japan, without giving effect to conflict of laws rules. Subject to Section 10.1, the Tokyo District Court will have exclusive jurisdiction for the first instance. The United Nations Convention on Contracts for the International Sale of Goods does not apply.

11. Miscellaneous.

11.1 This Agreement sets forth the entire understanding between the Parties with respect to its subject matter, and supersedes all prior agreements, conditions, warranties, representations, arrangements and communications, whether oral or written. The Parties agree that any click-through, online or other terms or licenses accompanying any Deliverables are null and void and will not bind Accenture.

11.2 Any changes to this Agreement will be valid and binding only if such changes are set forth in a written agreement signed by Supplier and Accenture. If any part of this Agreement is found to be invalid, unlawful or unenforceable then such part will be severed from the remainder of the Agreement which will continue to be valid and enforceable to the fullest extent permitted by law.

11.3 No delay or failure by either Party to exercise any of its powers, rights or remedies under this Agreement will operate as a waiver of them. For purpose of this Agreement an email will be deemed to be "written" or a "writing".

11.4 In connection with this Agreement, Supplier shall not engage in any efforts intended to influence the policies, laws or regulations of any government entity. Any such efforts by Supplier, as described in the preceding sentence, will be deemed a material breach of this Agreement.

11.5 The Parties agree that Affiliates of Accenture located in the same country as Accenture shall also be entitled to place orders under this Agreement directly to the Supplier. Any such order by an Affiliate shall be deemed to be a separate agreement between the Affiliate and the Supplier but shall be governed by the terms & conditions and pricing in this Agreement. An "Affiliate" means any entity, whether incorporated or not, that is controlled by or under common control with Accenture plc, a public limited company incorporated in Ireland with its registered office at 1 Grand Canal Square, Grand Canal Harbour, Dublin 2, Ireland (registration number 471706) and its successors, where "control" means the ability, whether directly or indirectly, to direct the management and policies of another entity by means of ownership, contract or otherwise.

11.6 **Incorporation of Schedules.** In the event that schedules or addendum are required, such schedules or addendum shall be incorporated into this Agreement and each reference to the "Agreement" shall include such schedules or addendum.

In the event of any conflict among the terms of this Agreement, the following order of precedence will apply: (i) this document and any other documents signed by both Parties, (ii) the schedules, such as Schedule A and Schedule B; and (iii) any other documents expressly incorporated by reference into this Agreement but not signed by both Parties.

11.7 **Electronic Signatures.** The Parties agree that this Agreement may be electronically signed and that the electronic signatures appearing on this Agreement are the same as handwritten signatures for the purposes of validity, enforceability and admissibility.

12. Miscellaneous.

12.1 Supplier represents, warrants and covenants to ensure that it, its parent, subsidiaries, affiliated companies and those employees and shareholders with 50% or more of the voting rights (collectively, "Related Parties") do not or shall not in the future fall under the following categories (collectively, "Anti-Social Forces"): (i) an organized crime group, (ii) a member of an organized crime group, (iii) a quasi-member of an organized crime group, (iv) a related company or association of an organized crime group, (v) a corporate racketeer, or (vi) other equivalent groups of the above.

12.2 Supplier represents, warrants and covenants to ensure that the Related Parties themselves or through the use of third parties have never conducted or will

not conduct in the future any of the following actions: (i) a demand with violence, (ii) an unreasonable demand beyond the legal responsibility, (iii) use of intimidating words or actions in relation to transactions, (iv) an action to defame the reputation or interfere with the business of Accenture or any of its Affiliates by spreading rumors, using fraudulent means or resorting to force, or (v) other equivalent actions of the above.

12.3 In case Accenture determines that it is not appropriate to maintain business transactions with Supplier after becoming aware that the representations and warranties in Sections 12.1 and 12.2 are not or were not true or that Supplier breached the covenants in Sections 12.1 and 12.2, Accenture may terminate the Agreement immediately and without any responsibilities in relation to any damages incurred by Supplier due to the termination.

12.4 For the purpose of securing safety and other risk management regarding Accenture's business and workplace environment, prior to starting the work, and to the extent of not violating any laws, Supplier shall conduct, at Supplier's cost and in the way designated by Accenture, a background check ("Background Check"), fulfilling the criteria Accenture sets forth separately, on the person that Supplier appointed to perform the services. Supplier shall report the results of its Background Check to Accenture, upon a request by Accenture. Supplier guarantees to Accenture that only the person who passes the Background Check will be engaged in the work.