

1. Terms and Conditions of Purchase

1.1 The entire agreement means: (i) written agreements, if any, relating to the scope of services signed by Umlaut and the Supplier including but not limited to master agreement, service agreement, project letter, statement of work or letter agreement etc.. (“Master /Services Agreements”) (ii) the applicable purchase order issued by Umlaut including these terms and conditions of purchase (“Purchase Order” and/or “PO”). Supplier and/or Umlaut may be referred to as a “Party” or “Parties” in the PO.

1.2 In the event of any conflict, , the following order of precedence will apply: (i) the Master/Services Agreements (ii) Purchase Order ;

1.3 Definitions

13.1 “Umlaut” means umlaut Private Limited having its registered address at 5A, Xylem, Plot No. 4,4A, Dyavasandra Industrial Area Phase-I, Whitefield Road, Bangalore, Karnataka 560048 and its Affiliates.

1.3.2 “Umlaut’s Representative” refers to the named individual in a project letter/SOW who on Umlaut’s behalf is supervising the delivery of the Services.

1.3.3 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.

1.3.4 “Deliverables” refer to goods and/or services provided/delivered by Supplier under the PO.

1.3.5 “Goods” means the goods provided/delivered by the Supplier under the PO .

1.3.6 “Intellectual Property Rights” means all intellectual and industrial property rights anywhere in the world including without limitation, any invention, patent, design or utility model rights, any copyright and trademarks, database rights, topography rights, commercial or confidential information, know how or trade secrets and any other rights of a like nature whether or not registered, and

the right to apply for them.

1.3.7 “Service(s)” means the services provided by the Supplier as may be requested by Umlaut on a monthly basis i.e. commencing from [1st day of each calendar month till the last day of such month] and receipt of correct and proper invoice by Umlaut for such period in the [iDigi tool] in accordance with this PO/ agreement]; The scope of Services is set out in detail in the Purchase Order/ SOW;

1.3.8 “Specification” means the specification of the Goods or Services to be supplied/delivered/provided by the Supplier.

1.3.9 “Supplier” means the person or entity to which the PO is raised.

1.3.10 “Supplier’s Representative(s)” refers to the employees, agents, sub-contractors or other third parties provided by the Supplier to deliver the Goods or Services to Umlaut.

2. PERFORMANCE/ WARRANTIES

2.1 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 PO/ agreement or as agreed upon by the Parties in writing. Supplier warrants that if any Deliverable(s) fails to meet any such Specifications or requirements, is otherwise nonconforming Supplier will, at its own cost and expense and within 10 days of its receipt of written notice of such failure, either correct such deficiency or provide a plan acceptable to Umlaut for correcting such deficiency. If such deficiency is not corrected within such 10-day period or a corrective plan is not accepted by Umlaut, Umlaut 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.

2.2 All Deliverables will be subject to an inspection and acceptance by Umlaut, even if the Parties have not set forth any specifications or requirements regarding the Deliverables in this PO/ agreement.

2.3 The Goods and/or Services shall be in accordance with any applicable Indian and International standards. The Goods and/or Services shall comply with all relevant requirements of all applicable

statute, statutory rule or order or other instrument having the force of law at the time of delivery or performance.

2.4 Notwithstanding, anything to the contrary stated herein, it is hereby agreed and acknowledged by the Parties that the Services will be deemed to be complete only on occurrence of the following: (a) the last day of the month during which the Services were rendered; and (b) receipt of correct and proper invoice by Umlaut.

3. DELIVERY

3.1 Prices will be based on delivery at the location specified by Umlaut, 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, inspected and accepted by Umlaut. Supplier is the importer and exporter of record. Supplier agrees to provide free replacement of Goods lost or damaged in transit, at no additional charge, within 3 business days of receipt of notice from Umlaut. For Supplier's delivery of Goods, time is of the essence. In the event Supplier does not deliver goods on time, Umlaut may terminate this PO/agreement as provided for in Section 12.

3.2 Umlaut's signature given on any delivery note or other documentation presented for signature in connection with delivery of the Goods or Services is evidence only of the number of packages received, and not evidence of actual quantity, quality or condition of Goods and/or Services.

3.3 Penalty Clause:

3.3.1 Quality & Specification of Goods and/or Services should match 100% as per PO / approved sample. Any deviation in either quality or Specification of the Goods and/or Services, the entire lot stands rejected. Replacement of the defective Good and/or Services to be done within the timeline as agreed with Umlaut.

3.3.2 Any deviation from the scheduled delivery time line will attract a penalty of 5% of the total PO value, which will be withheld at the time of making payment.

3.4 Cancellation

3.4.1 If a Party is delayed or prevented from performing its obligations under the PO by circumstances beyond its reasonable control, such

performance shall be suspended and if it cannot be completed within a reasonable time after the due date as specified in this PO, this PO may be cancelled by the other Party.

3.4.2 Subject to Clause 3.4.1 Umlaut reserves the right to cancel the whole or any part of this PO or any consignment on account thereof if the same is not completed in all respects in accordance with the instructions and Specifications specified in this PO. If Umlaut cancels the whole or any part of a PO or consignment it shall only be obliged to pay the Supplier in relation to such items of the PO or consignment that have been expressly accepted by Umlaut. In the event of Umlaut cancelling this PO either in whole or part, Umlaut shall be entitled to purchase from a third party a like quantity of Goods and/or Services of similar description and quality. In that event, the Supplier shall be liable to reimburse to Umlaut any and all additional expenditure(s) incurred by Umlaut and/or any payments made in connection with such purchase.

3.5 Umlaut does not guarantee any specific level of volume commitment or expenditure or any minimum number of projects or Services under this PO.

3.6 Umlaut may upon notice to Supplier, at any time and at its sole discretion, terminate, suspend and/or alter/reduce/reschedule the scope of work(s) /Services/Goods, in whole or in part, or may change the locations or facilities for the Services.

3.7 Variation of Services/Goods:

(i) If, during the term, a Party notifies the other party that the scope or nature of the Services/Goods has changed or will change significantly, sub-clause 3.7 (ii) will apply.

(ii) Upon receipt of a notice in accordance with sub-clause 3.7(i), the Supplier and Umlaut will negotiate in good faith to determine the basis on which the Supplier may continue to provide the Services and/or Goods to Umlaut and any agreed changes shall be set out in writing failing which Umlaut shall have the right to terminate this PO/agreement and/or SoW(s)/work order in accordance with clause 12.2.

3.8 This PO shall not be an exclusive arrangement between the Parties. Nothing in this PO shall prevent Umlaut from procuring such services which are the same as or similar to the Goods and/or Services from any third party.

4. PAYMENT, INVOICING, AUDIT AND TAXES

4.1 All prices are exclusive of taxes and will be in the official currency of the country where the Umlaut entity in this PO is located. The Supplier shall deliver the Goods and/or Services upon receipt of a Purchase Order from Umlaut.

4.2 The Supplier shall raise invoice in a GST compliant format capturing the details of Purchase Order along with supporting documents in iDigi tool ((Invoice submission tool) which shall be digitally signed. Invoices submitted for Goods and/or Services delivered to Umlaut should mention valid Purchase Order number on the invoice.

The Supplier shall upload pdf invoice signed with valid Class 2 digital signature along with proof of delivery of Goods/Services. Digitally signed Invoices along with supporting documents should be submitted through iDigi tool.

For any query on invoice submission tool, you can write to accdigitalinvoice@accenture.com. If Supplier is not onboarded on the tool, invoice to be submitted to the invoicing department of the Accenture entity in this PO/agreement within 5 working days from the date of delivery of Goods and/or Services. Address of invoice collection desk is:

- i. Attention: Accenture Payment Helpdesk Mumbai
Accenture Solutions Pvt Ltd,
Plant 3, 'Plant 9, Godrej Boyce Compound,
Vikhroli (W), Mumbai, Maharashtra 400079
- ii. Attention: Accenture Payment Helpdesk Bangalore
Accenture Solutions Private Limited
4/1, IBC Knowledge Park,
Bannerghatta Road, Bangalore - 560 029

4.3 All invoices submitted to Umlaut must include adequate documentation, including, as applicable: (i) a statement that the Deliverables comply with the provisions of this PO/agreement ; (ii) an explanation of the Deliverables provided during the period covered by the invoice, including applicable purchase order number, invoice number, invoice date, name of the requestor, description of the Deliverables and the corresponding price; and (iii) if expense reimbursement is provided for in this PO/ agreement in relation to Supplier's Services and/or Goods, itemized expenses with receipts or other documentation if a receipt is unavailable.

4.4 In addition , the documents to be submitted with

invoice should also include:

- i. Purchase Order copy received from an authorized designated Umlaut personnel ;
- ii. Delivery Challan which should either have:
 - a) Security Inward Seal duly signed by the authorized / designated Umlaut personnel or/and
 - b) which is duly acknowledged by the indenter and carry's a legible signature and date entered by the indenters confirming receipt of Goods and/or Services.

4.5. Umlaut will make payment within 45 days(i)of the completion of Services as stated under clause 2.4 above or (ii) delivery of Goods whichever is applicable. Payment of an invoice (in whole or in part) will not be deemed acceptance of any Deliverables.

4.5.1 Umlaut reserves the right to withhold payment against any invoice amount which covers or purports to relate to the Goods and/or Services or any part thereof which have not been provided in accordance with this PO/ agreement or which Umlaut, otherwise, in good faith disputes. In the event of such a dispute/discrepancy, Umlaut will notify Supplier in writing within 15 days of receipt of invoice. Notwithstanding anything to the contrary contained elsewhere, in the event, Umlaut objects to the invoice it shall not be liable to make any payment till such time the objection(s)/dispute/ discrepancy are rectified by the Supplier to the satisfaction of Umlaut. Once the objection dispute/ discrepancy are rectified by the Supplier to the satisfaction of Umlaut, then payment shall be made by Umlaut within 45 days of such rectification. Supplier shall provide a no due certificate as per format required by Umlaut twice in a financial year which shall become due once at the end of the first 6 months, and the next at the end of the financial year.

4.6 In consideration of the supply of Goods and/or Services Umlaut shall pay to the Supplier fees in the amounts and at the rates set out in the relevant PO (plus taxes if applicable). Fees shall accrue monthly and the Supplier shall submit one invoice monthly in arrears to Umlaut in respect of such fees and taxes if applicable. The Supplier shall include with the invoices supporting information.

4.7. The Supplier shall provide a no due certificate as per format required by Umlaut twice in a financial year which shall become due once at the end of the first 6 months, and the next at the end of the financial year. No increase in fees shall be made or accepted unless agreed in writing by Umlaut.

4.8. During the term of this PO/ agreement and for a period of 3 years thereafter, Umlaut/select

independent third-party auditors will have the right, at its expense, to audit the books and records of Supplier related to Supplier's activities under this PO/agreement.

4.9 Applicable taxes will be billed as a separate item or line item. Umlaut will pay sales, use, value added, goods and services, and all other similar taxes imposed by any official, authorized governmental entity for Goods and/or Deliverables provided under this PO/agreement, excluding taxes based solely on Supplier's income or property. Umlaut will pay such tax(es) in addition to the sums due under this PO/agreement provided that Supplier itemizes them on a proper invoice. Umlaut reserves the right to request proof of payment if previously paid by Supplier. If Umlaut is required to withhold or deduct any taxes from any payment, Umlaut 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 Umlaut furnishes Supplier with a copy of a resale exemption certificate, no sales taxes will be billed to Umlaut.

4.10 GST Compliance

4.10.1. Supplier confirms that they will take prompt and effective steps to register themselves as required under the relevant State Goods and Services Tax (SGST), Integrated Goods and Service Tax (IGST), Union Territory Goods and Service Tax (UTGST) and Central Goods and Service Tax (CGST) statutes (herein after together referred to as "GST laws") so as to enable Umlaut as the case may be, to continue to receive services/goods from GST compliant Suppliers. will intimate Umlaut its GST registration details, including the GST registration number, by way of an e-mail, as soon as they register themselves along with a certified true copy of the Registration Certificate.

4.10.2. In the event, Supplier fails to obtain necessary registrations under GST laws and other applicable statutes, Umlaut, shall not be liable to pay any amount to the Supplier until the Supplier is registered under the GST laws and provided evidence of the same and Umlaut may terminate the agreement(s) on expiry of 30 days after giving proper notice in writing to rectify the same.

4.10.3. "Supplies to SEZ is Zero rated wherever applicable (for items used for Authorized Operation)". For supplies to Umlaut SEZ Location of items used for Authorized Operation - "IGST @ 0% to be charged". Invoice for SEZ Locations should capture "Supply meant for export / supply to SEZ unit or SEZ developer for authorized operations under Bond or LUT (Letter of undertaking) without Payment of Integrated Tax.

4.10.4. Umlaut will withhold the payment of GST charged by Supplier with respect to a particular invoice till Supplier fulfills all conditions/requirements under the GST laws to enable Umlaut, to take credit of the GST so payable to Umlaut including but not limited to: -

- i Provide an invoice as prescribed in terms of applicable rules framed under the GST laws.
- ii. Making timely payments to the government authorities of the amounts of CGST, SGST, UTGST, IGST and cesses as payable thereon on the particular invoice issued to Umlaut;
- iii. Incorporating necessary details relevant to the particular invoice on the online portal maintained by the Goods and Service Tax Network in accordance with GST laws;
- iv. Any other act to enable Umlaut to claim credit of CGST, SGST, UTGST, IGST and Cess, as applicable thereon on the particular invoice issued to Umlaut, thereon in terms of the applicable GST laws.
- v. Suppliers who are required to do E Invoicing compliance as per GST law must generate and issue valid E Invoice with valid QR Code & IRN.

4.10.5. In case where the place of supply for services is dependent upon the location of the registered person, 'Bill To' address provided by Umlaut at the time of issuance of Purchase Order would be treated as 'Location of Recipient' as envisaged under GST legislation and same also should be considered as 'Place of Supply'. The Supplier shall raise invoice on the 'Bill to' address of Umlaut as mentioned in the Purchase Order. In case the invoice needs to be addressed to a place other than 'Place of Supply', due approval from Umlaut (procurement team) should be taken well in advance. Further, in case of goods, the goods should be delivered at 'Ship To' address mentioned on the Purchase Order and in case 'Ship To' address is different from 'Bill to' address Place of Supply should be determined mutually after due approval from Umlaut (Procurement team).

4.10.6. Supplier agrees and undertakes that it shall pass on GST benefits to Umlaut immediately, as the case may be, any benefit accruing to it on account of introduction of GST, including but not limited to benefit of reduction in tax cost, availability of input

tax credit and reduction in the cost of provision of service/ supplier of goods.

4.10.7. Where the Supplier has opted for the composition scheme or the tax is payable on reverse charge basis by Umlaut, no tax should be charged by the Supplier and should be clearly mentioned in the Invoice

4.10.8 In case of any liability or loss incurred by Umlaut, on account of any default and/or non-compliance on part of Supplier in terms of the GST laws, Supplier shall be liable to indemnify Umlaut to the extent of such loss incurred.

4.10.9. Supplier undertakes that it shall extend its full cooperation and shall ensure that it shall make available to Umlaut any documentation including but not limited to the tax payment proofs, if required to be submitted by Umlaut to the tax authorities under GST laws, such as, at the time of tax assessments.

4.10.10 Supplier supplying goods should deliver the goods under the cover of valid/active E Waybill as per the provision of GST Law and the Supplier must mention correct invoice details on the E Waybill. Further the Supplier should ensure that one E Waybill is created for one Invoice or delivery challan. Supplier supplying materials should also ensure that goods are delivered at the Facility main gate and Umlaut security stamp affixed on the invoice and delivery challan.

4.11 TDS/Withholding Taxes: -

(a) Umlaut is liable to deduct TDS on services / WHT on any sum as per the relevant provisions of the Income Tax Act.

(b) Effective 1st July 2021,

- i. Umlaut is liable to deduct TDS on purchase of goods u/s 194Q of the Income Tax Act. Hence as per 2nd proviso to Section 206C(1H) of the Act, you are not required to collect TCS from us.
- ii. Umlaut will deduct TDS at higher rate as per provisions of Section 206AB if the Supplier is a specified person as per the said provisions of the Act.
- iii. Effective 1st July 2021, Umlaut will deduct TDS at higher rate as per provisions of Section 206AA r.w.s. 139AA r.w.r. 114AAA if the Supplier has not linked their Aadhaar to PAN (if applicable).

5. OWNERSHIP OF DELIVERABLES & INTELLECTUAL PROPERTY RIGHTS

5.1 Supplier hereby assigns and grants to Umlaut all rights and licenses necessary for Umlaut to access, use, transfer, and sell the Deliverables and to exercise the rights granted under this PO/agreement, and pass-through the same to its Affiliates and designated users, for the use and benefit of Umlaut and in providing services to Umlaut'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 services being performed under this PO/agreement ("Pre-Existing Materials"), all right, title and interest in the Deliverables, including all intellectual property rights, will be the exclusive property of Umlaut, to the extent permitted by applicable law. Supplier hereby assigns to Umlaut ownership of all right, title and interest in the Deliverables (excluding Pre-Existing Materials) and waives any moral rights therein.

5.2 Supplier hereby assigns and grants to Umlaut 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 Umlaut to use the Deliverables as provided for in Section 5.1 above. Pre-Existing Materials or open source software will not be incorporated into any Deliverable without Umlaut's prior written approval.

5.3 To the extent the Deliverables consist of software, Umlaut will be entitled to install and use the software on equipment owned or controlled by Umlaut 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 Umlaut as provided under this PO.

5.4 Supplier agrees to defend, hold harmless and indemnify Umlaut 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 Umlaut the rights granted under this PO/agreement; (ii) modify the Deliverable so it is non-infringing and in compliance with this PO/agreement; (iii) replace the Deliverable with a non-infringing one that complies with this PO/agreement; or (iv) accept the return or cancellation of the infringing Deliverable and refund any amount paid.

5.5 Any drawings, specifications, data, documents, and other information provided by Umlaut to the

Supplier in connection with this PO and all Intellectual Property Rights therein shall remain the property of Umlaut and the Supplier shall at all times keep confidential all such information and return it to Umlaut on demand or upon completion of this PO.

6. Supplier Undertakings

6.1 The Supplier warrants and undertakes to Umlaut that:

(i) it has the necessary skill and expertise to provide the Services on the terms set out in this PO/agreement ;
 (ii) the project materials will be original works of authorship and the use or possession thereof by Umlaut or the Supplier will not subject Umlaut or the Supplier to any claim for infringement of any intellectual property rights of any third party;
 (iii) the Services will be provided in a timely and professional manner and in accordance with the time schedules stipulated in the project letter/SOW, will conform to the standards generally observed in the industry for similar services and will be provided with the level of skill and care expected of an experienced provider in the Supplier's line of work;
 (iv) Supplier shall not remove the Suppliers representative(s), or any any Supplier personnel identified for performing the Services, without the prior written approval of Umlaut (such approval not to be unreasonably withheld or delayed) unless such persons leave the employment of the Supplier or become incapable of performing the Services.
 (v) no announcement or publicity concerning this PO/ agreement or any matter ancillary thereto shall be made by the Supplier without the prior written consent of Umlaut;
 (vi) neither the Supplier nor any Supplier's Representative(s) shall create any obligation, express or implied, or make any representation, on behalf of Umlaut (or any client of Umlaut) except as may be expressly authorized from time to time by Umlaut and then only to the extent of such authorization.

6.2 The Supplier represents and warrants that the provision of Services under this PO/agreement shall not be delayed, interrupted, degraded or otherwise adversely affected by the failure of any technology used by the Supplier or by any of its sub-contractors, service providers or business partners.

6.3 The Supplier shall comply with all applicable laws and regulations applicable for the performance of the obligations under the terms of this PO/agreement. ;

6.4 Regarding environmental, health and safety

aspects, the Supplier represents and warrants as follows:

6.4.1 To obtain and maintain any/all applicable licenses; permits; authorizations and consents required under applicable law(s) to render the said Services/supply of Goods and also to ensure compliance to any/all rules/statutes/directives/guidelines/orders in connection with Supplier's activities.

6.4.2 To assign only those employees/resources who are aware of relevant environmental and health and safety responsibilities and are adequately trained as per the latest/relevant Hazardous Waste Management rules and Biomedical Waste Management rules (and amendments, if any) regarding the handling, cleanup, treatment, storage and/or disposal of hazardous substances, including but not limited to hazardous materials/ hazardous waste/ bio-medical waste, etc.

6.4.3 In addition to the above:

(i) the Supplier shall make all reasonable efforts to have in place occupational health and safety management systems (i.e. ISO 45001); environmental management systems (i.e. ISO 14001)., to address environmental aspects of Supplier's activities;

To introduce/have in place appropriate environmental and health and safety improvement programmes within its organization with specific action plan(s), to the extent reasonably possible.

7. Insolvency

7.1 If the Supplier goes into liquidation (not being a member's winding up for the purpose of reconstruction or amalgamation), or if a receiver is appointed, or an encumbrance takes possession of any of its assets, or an administration order is made, or equivalent in other jurisdictions, or Umlaut reasonably apprehends any of the foregoing and notifies Supplier accordingly, then Umlaut shall be at liberty: (i) to cancel this PO/any project letter/ SOW summarily by notice, in writing without compensation to the Supplier and (ii) at Umlaut's sole discretion, to give any such receiver or liquidator or any other person the option of carrying out the PO/project letter/SOW; and (iii) to set off any payments due in respect of any PO/project letter/SOW against sums due from the Supplier to Umlaut.

8. COMPLIANCE WITH LAWS

8.1 Supplier represents and warrants that it is aware of, understands, has complied with, and will comply with, all laws applicable to Supplier in the performance of this PO/agreement, 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; (vi) environmental laws. (vii) the Supplier is engaged as an independent contractor. Nothing in this PO will be deemed or construed to create an employment relationship between Umlaut and the Supplier or the Supplier's personnel (s), (viii) it shall comply with all of its obligations under any relevant Indian employment legislation and labour legislations /rules/regulations/notifications in respect of any personnel performing the services, including obtaining and maintaining all necessary licenses and permits. Supplier will not provide any Deliverables to Umlaut that would cause a violation of any such laws.

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

8.3 Supplier will promptly notify Umlaut of its violation of any applicable laws in its performance of this PO/agreement, and will defend, hold harmless and indemnify Umlaut for any violation of such laws or a breach.

8.4 Micro Small and Medium Enterprises Development Act, 2006 ("MSMED Act").

The Supplier represents that they are a Micro/Small enterprise within the meaning prescribed under the Micro Small and Medium Enterprises Development Act, 2006 ("MSMED Act") and shall periodically submit such documentation (including registrations prescribed under the MSMED Act) as may be required by Umlaut to determine their status as a micro or small [whichever is applicable] enterprise. The Supplier further represents that they will promptly inform Umlaut in the event of any change in their

status under the MSMED Act and in no event later than 30 days of change of such status. The Supplier agrees that on and from the date of change in their status from a micro or small [whichever is applicable], the Supplier shall then be bound by the invoicing, payment and related provisions of Umlaut as is applicable to establishments under MSMED Act. In no event shall Umlaut be held liable with respect to any matters pertaining or relating to salary, bonus, incentives and such other recognition programs which the Supplier may offer to its employees. Supplier shall indemnify Umlaut against any claims, losses, damages, etc. that might arise out of or is attributable to any violation by the Supplier of the covenants under this clause, including but not limited to: (a) Supplier's failure to inform/furnish a correct declaration on time; (b) Supplier's informing/furnishing any wrong declaration; & (c) Supplier's failures to comply with the provisions of the MSMED Act(d) *any failure of the Supplier to provide correct and updated invoices within the contractually agreed period which opens Umlaut to a claim for liability (monetary or otherwise) in case of delayed payments, or any case; (e) any failure to submit such documentation (including registrations prescribed under the MSMED Act) as may be required by Umlaut to determine their status.*

Or

The Supplier represents that they are not a Micro/Small enterprise or a 'supplier' within the meaning prescribed under the Micro Small and Medium Enterprises Development Act, 2006 ("MSMED Act"). However, if they acquire the status of Micro/Small enterprise, or otherwise become eligible for categorization as a 'supplier' within the meaning prescribed under the MSMED Act, they would inform to Umlaut by writing forthwith along with such documentation (including registrations prescribed under the MSMED Act) as may be required by Umlaut to determine their status as a Micro/Small Enterprise. The Supplier further represents that they will promptly inform Umlaut in writing in the event of any change in their status under the MSMED Act and in no event later than 30 days of change of such status. The Supplier agrees that on and from the date of change in their status from a micro/small [select whichever is applicable], or upon failure to submit the necessary registrations prescribed under the MSMED Act, the provisions of MSMED Act shall cease to apply to them and the Supplier shall then be bound by the invoicing, payment and related provisions of Umlaut as is applicable to establishments that are not a micro or small enterprise or a 'supplier' under the MSMED Act.

Supplier shall indemnify Umlaut against any claims, losses, damages, etc. that might arise out of or is attributable to any violation by the Supplier of the covenants under this clause, including but not limited to: (a) Supplier's failure to inform/furnish a correct declaration on time; (b) Supplier's informing/furnishing any wrong declaration; & (c) Supplier's failures to comply with the provisions of the MSMED Act(d) *any failure of the Supplier to provide correct and updated invoices within the contractually agreed period which opens Umlaut to a claim for liability (monetary or otherwise) in case of delayed payments, or any case;*

9. INDEMNIFICATION, LIABILITY AND, INSURANCE

9.1 The Supplier shall indemnify Umlaut and keep Umlaut fully and effectively indemnified against any and all losses, claims, damages, costs, etc. which arise out of:

- (i) the breach of this PO by the Supplier;
- (ii) any negligent ,unauthorized , reckless acts or omission by the Supplier or its personnel/Supplier representatives;
- (iii) any claims and demands arising from any Supplier personnel;
- (iv) failure of the Supplier to comply with the applicable laws and regulations;

9.2 To the extent permitted by law, in no event will Umlaut 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 Umlaut's total aggregate liability under or in connection with the Project /SOW regarding the goods/services (whether in contract, tort (including negligence) or otherwise) shall not exceed in aggregate the total fees paid by Umlaut during the preceding three (3) months to which the claim relates or half times the total amount due from Umlaut for the supply of goods /services whichever is lower.

9.3 Supplier will obtain and maintain all applicable and appropriate insurance, (including, without limitation, business, workers' compensation, auto, errors and omissions, professional and commercial general and liability insurance) in an amount consistent with Supplier's industry practice. If Supplier will have any access to personal data under this PO/agreement, such insurance will include cyber liability (data privacy) coverage.

10. NON-SOLICITATION

10.1 During the term of PO/project letter/SOW and for a period of (12) twelve months after termination, the Supplier shall not on its own account or in connection with any other person, firm or company: (i) canvass or solicit for employment or engagement any Umlaut personnel; or (ii) recommend any Umlaut personnel to anyone that might result in an approach to Umlaut personnel to leave employment or engagement with Umlaut.

11. LIMITATION OF LIABILITY:

11.1 Umlaut will not be liable whether in contract, tort (including negligence) or otherwise for any loss of production, loss of profits or of contracts, loss of business or of revenues, loss of operation time, loss of goodwill or reputation of the Supplier/Service Provider or any person acting on behalf of the Supplier/Service Provider, whether caused directly or indirectly, or for any indirect, incidental, punitive or consequential loss, damage, cost or expenses whatsoever.

11.2 Umlaut's total aggregate liability under or in connection with the PO/project letter/SOW (whether in contract, tort (including negligence) or otherwise) shall not exceed in aggregate the total fees paid by Umlaut during the preceding three (3) months to which the claim relates or half times the total amount due from Umlaut for the supply of goods whichever is lower.

12. TERM AND TERMINATION

12.1 This PO shall be effective as of date of the PO and shall continue until the completion of delivery of Goods and/ or Services, unless the term hereof is extended pursuant to express written agreement of the parties.

12.2 Umlaut may immediately terminate this PO/ agreement for its convenience (for any or no reason) at any time, in whole or in part, by providing written notification to Supplier. Unless expressly provided for in this PO/agreement, Umlaut will have no obligation to pay any early termination fee or extra charges in relation to such termination.

13. CONFIDENTIALITY AND PUBLICITY

13.1 Supplier will keep the existence, nature and the content of this PO/agreement, Umlaut Data (as defined in Section 14.1), and any other information of Umlaut, confidential and not disclose it to any

other person. Supplier will ensure that its personnel, contractors and agents (collectively, "Personnel") are aware of, and have committed to, confidentiality and legal obligations with respect to such information. Supplier will not make any reference to this PO/agreement, its terms, business information, or use Umlaut's name, logo or trademark in any public announcements, promotions or any other communication without Umlaut's prior written consent.

13.2 Supplier may only use such confidential information for the purpose of performing its obligations under this PO/ agreement.

13.3 Upon: (i) expiration or termination of this PO/agreement; or (ii) the request of Umlaut; Supplier will return all confidential information of Umlaut and Umlaut Data or delete such information.

13.4 The provisions of this Clause shall survive the termination of this PO/agreement but the restrictions contained herein shall cease to apply to any information which may come into the public domain otherwise than through the unauthorized disclosure by the Supplier or anyone on his behalf.

14. ASSIGNMENT AND SUBCONTRACTING

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

14.2 Supplier will not assign, transfer or subcontract this PO/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 Umlaut'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).

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

15. SUPPLIER STANDARDS OF CONDUCT

Umlaut 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 Umlaut as

described in the Supplier Standards of Conduct, including prompt reporting of unlawful, fraudulent or unethical conduct. A copy of these standards can be found at [Supplier Standards of Conduct](#)

16. GOVERNING LAW AND DISPUTES

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

16.2 This PO/agreement and any dispute or matter arising under it will be governed by the laws of the country where the Umlaut entity in this PO/ agreement is located, without giving effect to conflict of laws rules. Subject to Section 16.1, the courts of such country will have exclusive jurisdiction. The United Nations Convention on Contracts for the International Sale of Goods does not apply.

17. GENERAL

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

17.2 If any part of this PO/ agreement is found to be invalid, unlawful or unenforceable then such part will be severed from the remainder of this PO/ agreement which will continue to be valid and enforceable to the fullest extent permitted by law.

17.3 Any changes to this PO/ agreement will be valid and binding only if such changes are set forth in a written agreement signed by Supplier and Umlaut. Any click-through, online or other terms or licenses accompanying any Deliverables are null and void and will not bind Umlaut. The Parties expressly agree that any counter offer by Supplier or terms contained in the Supplier's response to, or acknowledgment or acceptance of, this PO agreement, if any, that are additional to, or different from, the terms set forth in this PO agreement will not apply and are hereby expressly rejected by Umlaut.

17.4 The provisions of this PO, which by their nature survive termination or expiration, will survive any termination or expiration of this PO/ agreement.

17.5 Neither party will be liable for any delay in performing or failure to perform their obligations if such failure or delay is as a result of causes outside the reasonable control of the responsible Party . For avoidance of doubt, outside reasonable control

would mean any riot, war, natural calamities like floods, earthquakes, act of God, civil commotion, storm, cyclone, fire, flood, volcanic eruptions, epidemics, pandemic, national emergency, lockdown, directives, interference by any government or governmental agency, embargo, seizure, or enactment or abolition of any law, statute, compliance with any law, or government order, directives, ordinance, rule, or regulation or direction, unforeseen accidents, explosions, acts of terrorism (a "Force Majeure Event"). In the event that either Party is unable to perform any of its obligations under the PO because of a Force Majeure Event, the Party who has been so affected shall immediately give written notice to the other Party and shall initiate reasonable action to resume performance.

18. DATA PROTECTION AND PRIVACY

18.1 In addition to Supplier's obligations under Sections 6, 8, 9, 13, and 15, Supplier will comply with this Section when processing Umlaut Personal Data. "Umlaut Personal Data" means personal data owned, licensed, or otherwise controlled or processed by Umlaut including personal data processed by Umlaut on behalf of its clients. "Umlaut Data" means all information, data and intellectual property of Umlaut or its clients or other suppliers, collected, stored, hosted, processed, received and/or generated by Supplier in connection with providing the Deliverables to Umlaut, including Umlaut Personal Data.

18.2 If Supplier processes Umlaut Personal Data in the course of providing Deliverables to Umlaut or fulfilling its obligations under this PO/agreement, Supplier will: (i) only process Umlaut Personal Data in accordance with the written instructions of Umlaut or to the extent reasonably necessary for the performance of this PO/agreement, and at all times in compliance with applicable laws; (ii) provide full cooperation and assistance to Umlaut in ensuring that rights of individuals under applicable laws (including GDPR) are timely and appropriately addressed, for the fulfilment of Umlaut's obligations to comply with such laws; (iii) make all reasonable efforts to ensure that Umlaut Personal Data is accurate and up-to-date at all times while in its custody or under its control, to the extent Supplier has the ability to do so; (iv) fully assist and cooperate with Umlaut and its clients in ensuring their compliance with applicable laws, including Articles 32 to 36 of GDPR where applicable. Supplier will make available to Umlaut and/or any supervisory authority all information necessary to demonstrate Supplier's compliance with this PO/agreement and applicable laws, and allow for and

contribute to audits and inspections conducted by Umlaut; (v) not retain any Umlaut Personal Data for longer than is necessary for the performance of this PO/agreement or as required by applicable law; and (vi) ensure that any sub-processor(s) (approved under this PO) must be bound by a written agreement that includes the same data protection obligations as set out in this PO/agreement.

18.3 "Security Incident" means a known, or reasonably suspected, accidental or unauthorized loss, acquisition, disclosure, access, use or other form of compromise of Umlaut Data. Supplier will implement and maintain commercially reasonable and appropriate physical, technical and organizational security measures, including those set out in Section 19 below, to protect Umlaut Data against a Security Incident and all other unauthorized or unlawful forms of processing. Supplier will (i) promptly notify Umlaut's point of contact in writing (and in any event within 24 hours) of Supplier's discovery of the Security Incident*; and (ii) investigate the Security Incident, taking all necessary steps to eliminate or contain the Security Incident, including cooperating with Umlaut's remediation efforts, mitigating any damage, and developing and executing a plan, subject to Umlaut's approval, that promptly reduces the likelihood of a recurrence of the Security Incident.

18.4 Supplier will notify Umlaut promptly in writing of any investigation, litigation, arbitrated matter or other dispute relating to Supplier's or its sub-contractor's information security or privacy practices.

18.5 Supplier will not transfer, access or otherwise process Umlaut Personal Data which originates from the EEA to/from jurisdictions outside of an Approved Jurisdiction, without first entering into a legally valid data transfer mechanism(s) and/or additional agreement(s) with Umlaut. "Approved Jurisdiction" means a member state of the European Economic Area (EEA) or any other jurisdiction or sector as may be approved by the European Commission as ensuring adequate legal protections for personal data.

19. INFORMATION SECURITY

19.1 Industry Standards. Supplier will implement appropriate technical and organizational security measures that comply with Industry Standards in all applicable goods, services, equipment, software systems and platforms that Supplier uses to access, process and/or store Umlaut Data. "Industry Standards" means security measures that are commercially reasonable in the information

technology industry and that are designed to ensure the security, integrity, and confidentiality of Umlaut Data, and to protect against Security Incidents.

19.2 Illicit Code. Except for the functions and features expressly disclosed in Supplier's documentation made available to Umlaut, Deliverables will be free of any programs, subroutines, code, instructions, data or functions, (including but not limited to viruses, malware, worms, date bombs, time bombs, shut-down devices, keys, authorization codes, back doors or passwords allowing Supplier access) that may result in any inoperability, damage, interruption, or interference of the Deliverables or any equipment on which the Deliverables reside or with which the Deliverables are capable of communicating.

19.3 Security of All Software Components. Supplier will inventory all software components (including open source software) used in Deliverables and provide such inventory to Umlaut upon request. Supplier will assess whether any such components have any security defects or vulnerabilities that could lead to a Security Incident. Supplier will perform such assessment prior to providing Umlaut with access to such software components and on an on-going basis thereafter during the term of this PO/agreement. Supplier will promptly notify Umlaut of any identified security defect or vulnerability and remediate same in a timely manner. Supplier will promptly notify Umlaut of its remediation plan. If remediation is not feasible in a timely manner, Supplier will replace the subject software component with a component that is not affected by a security defect or vulnerability and that does not reduce the overall functionality of the Deliverable(s).

19.4 Security Assessment. If Umlaut reasonably determines, or in good faith believes, that Supplier's security practices or procedures do not meet Supplier's obligations under this PO/agreement, then Umlaut will notify Supplier of the deficiencies. Supplier will without unreasonable delay: (i) correct such deficiencies at its own expense; (ii) permit Umlaut, or its duly authorized representatives, to assess Supplier's security-related activities that are relevant to this PO/ agreement; and (iii) timely complete a security questionnaire from Umlaut on a periodic basis upon Umlaut's request. Security issues identified by Umlaut will be assigned risk ratings and an agreed-to timeframe to remediate. Supplier will remediate all the security issues identified within the agreed to timeframes. Upon Supplier's failure to remediate any high or medium rated security issues within the stated timeframes, Umlaut may terminate

this PO/ agreement in accordance with Section 12 above.

19.5 Application Hardening. Supplier will comply with this Section if Supplier is providing Umlaut with access to or the use of any software, including software-as-a-service or cloud-based software. Supplier will maintain and implement secure application development policies, procedures, and standards that are aligned to Industry Standard practices (e.g., SANS Top 35 Security Development Techniques and Common Security Errors in Programming and the OWASP Top Ten project). This applies to web application, mobile application, embedded software, and firmware development. All Personnel responsible for application design, development, configuration, testing, and deployment will be qualified to perform such activities and receive appropriate training on such policies, procedures, and standards.

19.6 Infrastructure Vulnerability Scanning. Supplier will scan its internal environments (e.g., servers, network devices, etc.) related to Deliverables monthly and external environments related to Deliverables weekly. Supplier will have a defined process to address any findings but will ensure that any high-risk vulnerabilities are addressed within 30 days.

19.7 Application Vulnerability Assessment. Supplier will comply with this Section if Supplier is providing Umlaut with access to or the use of any software, including software-as-a-service or cloud-based software. Supplier will perform an application security vulnerability assessment prior to any new release. The test must cover all application and/or software vulnerabilities defined by the OWASP or those listed in the SANS Top Cyber Security Risks or its successor current at the time of the test. Supplier will ensure all high-risk vulnerabilities are resolved prior to release. Supplier will provide a summary of the test results including any open remediation points upon request. Supplier will have a defined process to address any findings but will ensure that any high-risk vulnerabilities are addressed within 30 days.

19.8 Penetration Tests and Security Evaluations of Websites. Supplier will perform a comprehensive penetration test and security evaluation of all systems and websites involved in providing Deliverables prior to use and on a recurring basis no less frequent than quarterly. Supplier will have an industry recognized independent third party perform one of the quarterly tests. Supplier will have a defined process to address any findings, but any high-risk vulnerabilities must be addressed within 30 days. Supplier will provide a summary of such tests and

evaluations, including any open remediation points, to Umlaut upon request.

19.9 Asset Management. Supplier will: i) maintain an asset inventory of all media and equipment where Umlaut Data is stored. Access to such media and equipment will be restricted to authorized Personnel; ii) classify Umlaut Data so that it is properly identified and access to it is appropriately restricted; iii) maintain an acceptable use policy with restrictions on printing Umlaut Data and procedures for appropriately disposing of printed materials that contain Umlaut Data when such data is no longer needed under this PO/ agreement; iv) maintain an appropriate approval process whereby Supplier's approval is required prior to its Personnel storing Umlaut Data on portable devices, remotely accessing Umlaut Data, or processing such data outside of Supplier facilities. If remote access is approved, Personnel will use multi-factor authentication, which may include the use of smart cards with certificates, One Time Password (OTP) tokens, and biometrics.

19.10 Access Control. Supplier will maintain an appropriate access control policy that is designed to restrict access to Umlaut Data and Supplier assets to authorized Personnel. Supplier will require that all accounts have complex passwords that contain letters, numbers, and special characters, be changed at least every 90 days, and have a minimum length of 8 characters.

19.11 Cryptography. Supplier will maintain policies and standards on the use of cryptographic controls that are implemented to protect Umlaut Data.

19.12 Secure Disposal or Reuse of Equipment. Supplier will verify that all Umlaut Data has been deleted or securely overwritten using Industry Standard processes, prior to disposal or re-use of equipment containing storage media.

19.13 Operations Security. Supplier must enable logging and monitoring on all operating systems, databases, applications, and security and network devices that are involved in providing Deliverables. Supplier will maintain anti-malware controls that are designed to protect systems from malicious software, including malicious software that originates from public networks. In addition, Supplier will use anti-malware software (of Industry Standard or better quality), maintain such software at the then current major release, purchase maintenance & support available from the vendor for such software, and promptly implement new releases and versions of such software.

19.14 Information Transfer and Storage. Supplier will use Industry Standard encryption to encrypt Umlaut Data that is in transit. Supplier will also use Industry Standard encryption to restrict access to

Umlaut Data stored on physical media that is transported outside of Supplier facilities.

19.15 Workstation Encryption. Supplier will require hard disk encryption of at least 256-bit Advanced Encryption Standard (AES) on all workstations and/or laptops used by Personnel where such Personnel are accessing or processing Umlaut Data.

*

Doing business with Accenture guidelines: To help us to ensure timely payment of your invoices, a supplier's guide to invoicing Accenture is available on: [\[http://www.accenture.com/us-en/company/governance/Pages/suppliers-guide.aspx\]](http://www.accenture.com/us-en/company/governance/Pages/suppliers-guide.aspx)

This supplier's guide includes information about:

- Establishing and Maintaining Your Accenture Supplier Profile
- Preparing Invoices for Accenture
- Submitting Invoices to Accenture