

## **General Conditions of Purchase ("GCP") for Taiwan**

### **1. DEFINITIONS AND INTERPRETATION**

In these GCP and PO, the following terms shall have the following meaning:

- 1.1 'Affiliate' means a Buyer Affiliate or a Supplier Affiliate, as the case may be.
- 1.2 'Buyer' means the Buyer entity named in the PO that purchases the Goods and/or Services.
- 1.3 'Buyer Affiliate' means (i) any legal entity directly or indirectly Controlled by Castrol Group Holdings Limited or by any legal entity which directly owns 100% of the share capital of Castrol Group Holdings Limited, excluding the Buyer and/or (ii) a firm, undertaking, joint venture, association, partnership, or other form of business organisation in or through which either an entity described in (i) above or the Buyer directly or indirectly performs as a designated operator or exercises control (directly or indirectly) regarding the management or operations of such entity and in which it directly or indirectly has an ownership, production sharing, or other economic interest.
- 1.4 'Buyer HSSE Requirements' means all regulations, requirements, procedures, practices, systems and policies applicable at a Buyer or Buyer Affiliate or third party premises at which the Goods and/or Services are supplied/performed, from time to time so far as they relate to HSSE matters, including but not limited to the contents of the Buyer Local Operating Management System Handbook and all applicable Buyer or Buyer Affiliate operating procedures and practices that apply to the provision of any Equipment and the supply of the Goods and/or Services.
- 1.5 'Buyer Materials' means materials, equipment, appliances and things of whatsoever nature made available by the Buyer to the Supplier.
- 1.6 'Charges' means any and all fees and/or monetary amount, including but not limited to remuneration;
- 1.7 'Contract' shall have the meaning as set out in Clause 2 (Agreement).
- 1.8 'Control' means, in relation to an organisation, the power of a person to require that the affairs of the relevant organisation are conducted in accordance with the wishes of that person and includes, but is not limited to, owning fifty percent (50%) or more of the stock, equity or property of such legal entity, or having the right to appoint fifty percent (50%) or more of the members or owner representatives of such legal entity
- 1.9 'Defective Supply' means any failure by the Supplier to supply the Goods and/or Services in accordance with the terms (including but not limited to specifications, quantity, delivery timeframe, warranties) as specified in the Contract.
- 1.10 'Developed Work' means any work of whatsoever nature which is produced for or on behalf of or at the request of the Buyer as part of the Services or which otherwise arises during the Supplier's performance of the Services.
- 1.11 'Equipment' means all equipment, appliances or things of whatsoever nature to be utilised by the Supplier or any Sub-Contractor for the purposes of supplying the Goods or Services which is not part of the Goods or the Buyer Materials.
- 1.12 'Goods and/or Services' shall mean any goods, services and other items to be provided by the Supplier as detailed in the PO.
- 1.13 'HSSE' means health, safety, security and the environment.
- 1.14 'Insolvency Event' means in relation to a party, that party becoming bankrupt or insolvent, being unable to pay its debts as they fall due, going into liquidation, having a receiving or administration order made against it or a petition or application made for same, making an arrangement with its creditors, or carrying on business under a receiver, trustee, administrator or supervisor for the benefit of its creditors, or any act is done or event occurring which (under applicable Law) has a similar effect to any of these acts or events
- 1.15 'Laws' means laws, statutes, statutory instruments, regulations, orders, edicts and other legislative provisions in any jurisdiction, including but not limited to any anti-corruption laws, delegated or subordinate legislation, any judgment of a relevant court of law or decision of a tribunal or competent authority, and to the extent applicable to a party's business and its activities, rights, and obligations under the Contract.
- 1.16 'Personnel' means the personnel (including employees, agents and contractors used by or on behalf of the Supplier and/or Sub-Contractor for the purposes of supplying the Goods and/or Services.
- 1.17 'PO' means an order for the supply of Goods and/or Services placed by the Buyer and which incorporates these GCP.
- 1.18 'Sales Tax' means any applicable federal, state, local sales and value added taxes and other similar taxes.

- 1.19 'Sub-Contractor' shall mean any contractor to whom any part of the Contract has been sub-contracted by the Supplier or any Sub-Contractor.
- 1.20 'Supplier' means the person, firm or company named in the PO from whom the Buyer purchases the Goods and/or Services.
- 1.21 'Supplier Affiliate' means any legal entity which directly or indirectly Controls, is Controlled by or under direct or indirect common Control with, the Supplier from time to time.
- 1.22 'Supplier Group' means the Supplier and any Supplier Affiliates
- 1.23 'Withholding Tax' means any fee, tax, charge or deduction of whatever nature imposed by the fiscal authorities in the country of tax residence of the Buyer on any sum payable by the Buyer to the Supplier for the fees under the Contract.

## **2. AGREEMENT**

- 2.1 The Buyer agrees to purchase the Goods and/or Services from the Supplier and the Supplier agrees to supply the Goods and/or Services in accordance with terms and conditions set out in these GCP and the PO (which together constitute the 'Contract'). In the event of any conflict between these GCP and the PO, the latter shall prevail.
- 2.2 Please acknowledge acceptance of this order, by signing and returning one copy of the PO. Shipment of any part thereof constitutes acceptance of the PO. Failure by the Supplier to meet any terms or conditions stated herein may be considered for cancellation or rejection at no cost to Buyer.
- 2.3 Any terms and conditions of the Supplier's order acknowledgment, invoices, shipping documents or any other documents at variance with or in addition to those provided in this PO shall not apply. No modification or supplementing of the terms hereof shall be effective unless made by an official amendment to this PO legally duly signed by Buyer.
- 2.4 No oral agreements or statements shall have effect unless confirmed by the issue of an official amendment to this PO legally duly signed by Buyer.

## **3. PURCHASE ORDER PRICE**

In full consideration for the satisfactory provision of the Goods and/or Services, the Buyer shall pay the Charges to the Supplier in accordance with the PO and these GCP. Unless otherwise specified in the PO, Charges shall be firm and fixed and not subject to increase

## **4. INVOICING AND PAYMENT**

- 4.1 The Buyer shall pay for the Goods and/or Services upon receipt of a valid Sales Tax compliant invoice in accordance following delivery or completion of the Goods and/or Services to Buyer's satisfaction.
- 4.2 Invoices shall be submitted together with the supporting documentation including but not limited to, the PO number, description of the items with item numbers, the net price for each item including point of shipment and how shipped and addressed to the address specified in the PO.
- 4.3 If the Buyer reasonably and in good faith disputes its obligation to pay part or all of an invoice submitted by Supplier under the Contract or an PO (the "Disputed Invoice"), then, upon Buyer's request, Supplier shall rescind the Disputed Invoice and resubmit a new invoice for the undisputed portion of the Disputed Invoice, which the Buyer shall pay as required herein. Upon settlement by the Parties of any dispute related to a Disputed Invoice, Supplier shall submit an invoice to the Buyer for the balance of any additional Charges agreed as due and the Buyer shall make the appropriate payment as required herein. The Buyer's failure to pay the Disputed Invoice will be deemed not to be a breach of the Contract or PO and Supplier shall continue to perform its obligations under the Contract or PO notwithstanding any dispute related to invoices.
- 4.4 Subject to Buyer's approval, payment will be effected in the currency stated in the PO, within the payment terms stipulated on the PO after receipt of a correctly made out invoice. If no payment terms are stipulated on the PO, the payment terms will be 60 days following receipt of correct invoice. Payment is deemed to have been made when the order of payment is received by the Supplier's bank.
- 4.5 Buyer shall be entitled to set off any amount owing from the Supplier or any Supplier Affiliate, to Buyer, or any Buyer Affiliate, against any amount payable by Buyer in connection with this PO.

## **5. TAX RESPONSIBILITIES**

- 5.1 The Supplier shall pay and shall procure that its Sub-Contractors shall pay all taxes properly and lawfully assessed or imposed on the Supplier or its Sub-Contractors by any competent tax authority in connection with the performance of the Contract.
- 5.2 On request, the Supplier shall supply and shall procure any Sub-Contractor to supply to the Buyer such information as the Buyer may reasonably require to comply with any tax Laws (including but not limited to, any claim for any allowances or reliefs or to contest an assignment on or liability for tax).
- 5.3 The Supplier shall indemnify the Buyer and hold the Buyer harmless from and against any loss, liability, damage or claim including but not limited to legal costs incurred by the Buyer or a Buyer Affiliate as a result of breach by the Supplier or any Sub-Contractor of any of the obligations under this Clause 5 and all actions, proceedings, claims, damages, Charges, costs and expenses whatsoever in relation thereto.
- 5.4 All Charges for Goods and/or Services provided in accordance with this Contract are exclusive of any applicable Sales Tax.
- 5.5 The Buyer shall, where required by law, deduct Withholding Tax on all amounts payable under the Contract and it shall forward the relevant withholding or deduction certificate or certificates as soon as reasonably practicable and in any event within 180 days of the withholding or deduction of the relevant tax to the Supplier.

## 6. WARRANTIES

- 6.1 The Supplier warrants, represents and undertakes to the Buyer that:
  - 6.1.1 all Goods and Services shall be provided:
    - 6.1.1.1 with reasonable skill and care;
    - 6.1.1.2 in a safe, efficient and competent manner and in accordance with the reasonable instructions of the Buyer or anyone authorised on behalf of the Buyer; and
    - 6.1.1.3 in accordance with industry best practice, the specifications and all other standards or requirements notified to and/or agreed with the Supplier.
  - 6.1.2 the Goods and any Developed Work shall:
    - 6.1.2.1 be of satisfactory quality and free from defects in material, fabrication and workmanship;
    - 6.1.2.2 operate strictly in accordance with the specifications and all other requirements notified to and/or agreed with the Supplier;
    - 6.1.2.3 where applicable, have identical chemical and physical properties and levels of performance (except to the extent stated in or required by the specification) to the most recent production sample of the Goods that was tested and approved by the Buyer prior to delivery of such Goods; and
    - 6.1.2.4 be suitable for any specific purpose (whether or not set out in the specifications or otherwise in the PO) for which the Supplier knew such Goods would be used by the Buyer.
  - 6.1.3 Goods and any Developed Work shall be vested by the Supplier in the Buyer with full legal, beneficial and unencumbered title.
  - 6.1.4 the Goods, Developed Work, and any other materials provided by the Supplier to the Buyer or the Buyer Affiliates, and their possession, use, manufacture, packaging, sale and delivery by the Supplier and/or the Buyer, and the agents and customers of the Buyer, shall not infringe the intellectual property rights of any other person;
  - 6.1.5 it has and shall at all times have all rights (including intellectual property rights), licences and governmental body approvals, permits or authorisations, in each case required to perform its obligations under the Contract; and
  - 6.1.6 it will not do anything or say anything (or omit to do or say anything) which is harmful, detrimental or prejudicial to or which adversely affects the name, image, reputation or business of the Buyer or any Buyer Affiliates, or any of their products or services.
- 6.2 The Supplier's warranty shall extend to Buyer, its assigns, customers and users of its products.
- 6.3 Unless otherwise agreed, the Supplier's warranty for the Goods and/or Services shall be 12 months from the date of Acceptance of Goods and/or Services

- 6.4 Without prejudice to any other right or remedy available to Buyer, if there is a Defective Supply, the Buyer may elect the following remedies at its discretion:
- 6.4.1 to reject the Goods (in whole or in part) and return them to the Supplier at the risk and expense of the Supplier;
  - 6.4.2 to give the Supplier the opportunity at the Supplier's risk and expense to remedy any Defective Supply, in which event the Supplier shall remedy the Defective Supply with all possible speed and shall promptly reimburse the Buyer for all costs, expenses and damages incurred by the Buyer in connection therewith (including transportation and any other costs);
  - 6.4.3 to remedy the Defective Supply (either itself or by engaging another person to remedy the Defective Supply) and to recover from the Supplier all costs, expenses and damages incurred by the Buyer in connection therewith (including transportation and any other costs). If the Buyer exercises this right the Supplier shall at its own risk and expense provide all reasonable assistance to the Buyer and/or any person engaged by the Buyer in relation to the remedy of the Defective Supply, including without limitation access to premises, Personnel, Equipment and Sub-Contractors, as required by the Buyer or the person engaged by the Buyer; and/or
  - 6.4.4 to withhold payment of all amounts that would otherwise be payable in relation to the Defective Supply

## 7. QUALITY AND INSPECTION

All Goods and/or Services covered in the PO are subject to inspection by Buyer, but any inspection shall not relieve the Supplier from responsibility for (visible or hidden) defects to the Goods and/or Services or compliance with the PO. The Supplier agrees to provide certificates of analysis or official inspection reports for the Goods and/or Services as requested by Buyer.

## 8. DELIVERY AND OWNERSHIP

- 8.1 Delivery shall be in accordance with the requirements set out in the PO and the Supplier shall supply Goods and/or Services within any time periods and at the locations specified in the PO. Strict compliance with such requirements is the essence of the PO. A breach of this Clause 8 shall be deemed to be a material breach of the Contract.
- 8.2 Buyer shall return Goods delivered in error or in excess quantity at the Supplier's expense. The Supplier shall, in respect of incorrect deliveries, arrange for prompt redelivery of Goods and/or Services under the PO at no additional cost to Buyer.
- 8.3 The Supplier shall take all necessary precautions to ensure that the Goods or materials are packaged in a safe and sufficient manner and in accordance with industry best practice.
- 8.4 Until actually delivered to the location specified in the PO by Buyer, the Goods and/or Services shall remain at the Supplier's risk. This liability shall cease immediately after the Goods and/or Services are fully delivered to Buyer at the receiving point or the Goods and/or Services or parts thereof are fully installed/delivered as instructed on the PO.
- 8.5 Risk in the Goods shall pass to Buyer upon their delivery into Buyer's possession. Without prejudice to Buyer's rights of rejection, title to and ownership of any Goods (and materials in the case of the supply of Services) shall pass to Buyer on delivery or if earlier when payment or part payment for such Goods or materials is made by Buyer.
- 8.6 If International Commercial Terms (Incoterms) are specified in the PO, delivery shall complete according to the Incoterms. If no Incoterms are specified, delivery shall be deemed complete upon Buyer receiving the Goods physically.
- 8.7 Upon shipment of the Goods the Supplier shall inform Buyer of the date shipped, routing, estimated time of arrival and other details pertaining to transport.
- 8.8 No variation to the ordered quantity may be shipped without the written consent of Buyer recorded in a formal PO amendment.
- 8.9 If the Supplier is unable to ship and/or deliver any Goods and/or Services as required under the PO, it must inform Buyer immediately in writing giving full details.
- 8.10 The PO number must be stated on all packages and papers. Each package or shipment has to include a list of contents with the items specifications.
- 8.11 Buyer does not recognise any retention of title by the Supplier.

- 8.12 In the case of non-observance of the delivery terms as specified in the PO, Buyer shall have the right at its option, without extension of such terms, to demand, (1) subsequent delivery and payment for damages for delayed delivery or (2) payment of damages for non fulfilment or to cancel all or any part of the PO.
- 8.13 The Supplier guarantees to Buyer that the Supplier, the Contractors, the Personnel and any other persons engaged for the purpose of the PO possess a high degree of expertise in their relevant disciplines and also possesses the necessary know-how with respect to regulations concerning Health, Safety, Security, Environment and Quality (the so-called 'HSSEQ'-regulations), which are applicable to the premises of Buyer and/or relevant to this PO, and that the Supplier, the Contractors, the Personnel and all persons engaged for the purpose of the PO shall strictly comply with the aforementioned regulations.
- 8.14 If in the opinion of Buyer any persons engaged for the purpose of the PO are not adequately qualified, Buyer has the right to order the removal of such persons from the premises, and the Supplier shall be obliged to replace them with persons satisfactory to Buyer.

## 9. ACCEPTANCE OF GOODS AND/OR SERVICES

- 9.1 The Supplier shall request confirmation of acceptance of Goods upon completion of delivery of the Goods or confirmation of acceptance of Services upon completion of the Services.
- 9.2 Acceptance of Goods and/or Services shall only be effected upon the Buyer's written confirmation to the Supplier of its acceptance of such Goods and/or Services ("Acceptance of Goods and/or Services").
- 9.3 Acceptance of Goods
  - 9.3.1 Notwithstanding the above, or any delivery note, acknowledgement of receipt or other document received, signed or acknowledged by the Buyer in connection with delivery, the Buyer shall not be deemed to have accepted any Goods until it has had a reasonable time to inspect them following delivery or, in the case of any latent defect in the Goods, until a reasonable time after the latent defect has become apparent and during such time the Buyer has not given notice of any defects in the Goods.
- 9.4 Acceptance of Services
  - 9.4.1 The Services shall not be regarded as having been completed or accepted until confirmed in writing by the Buyer.

## 10. TERMINATION

- 10.1 Without prejudice to any other rights and remedies of the Buyer under the Contract or otherwise at law, the Buyer may, without liability, terminate the Contract immediately by written notice if:
  - 10.1.1 there is a material breach by the Supplier of the Contract and (if capable of remedy) the Supplier has failed to remedy the breach within seven (7) days after being notified thereof;
  - 10.1.2 an Insolvency Event occurs in relation to the Supplier; or
  - 10.1.3 the Supplier breaches any of its obligations, warranties, representations and undertakings under Clauses 6.1.4 and 6.1.5 (IP Infringement Warranty), 6.1.6 (Reputation Warranty), 15 (HSSE Provisions), 17 (Code of Conduct), 18 (Anti-Financial Crime), 19 (Compliance with Laws including Business and Human Rights and Compliance with International Trade Regulations), 21 (Confidentiality), or 22 (Digital Security) or, in the Buyer's reasonable opinion, fails to meet the required standard of safety performance.
- 10.2 The Supplier shall not have the right to terminate or rescind the Contract or accept any repudiation of the Contract in any circumstances, except as set out in the Contract.

## 11. LIABILITY AND INDEMNITY

- 11.1 The Supplier shall indemnify the Buyer from and against any and all claims, suits, actions, damages, settlements, losses, liabilities and costs, including reasonable attorney's fees suffered or incurred by the Buyer or any Buyer Affiliate in relation to:
  - 11.1.1 any damage to or loss of real or personal property of any third party and/or any of Buyer or any Buyer Affiliate; and/or
  - 11.1.2 death, illness or personal injury to any third party;

in each case to the extent arising out of or in relation to any misrepresentation by the Supplier or any breach by the Supplier of the Contract or any negligent act or omission of the Supplier and of any Sub-Contractor and Personnel.

- 11.2 The Supplier shall indemnify the Buyer from and against any and all claims, suits, actions, damages, settlements, losses, liabilities and costs, including reasonable attorney's fees suffered or incurred by the Buyer or any Buyer Affiliate arising out of, or in any way connected with a breach by the Supplier of any of the provisions of Clauses 6.1.4 and 6.1.5 (IP Warranties), 6.1.6 (Reputation Warranty), 15 (HSSE Requirements), 18 (Anti-Financial Crime), 19 (Compliance With Laws including Business and Human Rights and Compliance with International Trade Regulations), 21 (Confidentiality) or 22 (Digital Security).

## **12. FORCE MAJEURE**

- 12.1 Neither party shall be responsible for any failure to perform or delay in performing any of its obligations under this Contract where and to the extent that such failure or delay arises out of acts of God, acts of the public enemy, acts of the government in either its sovereign or proprietary capacity, fires, floods, epidemics, quarantine restrictions or terrorist actions (each a 'Force Majeure Event'). Notwithstanding the above, strikes and labour disputes shall not constitute an excusable delay for the Supplier.
- 12.2 In order to rely on this Clause 12, the affected party must promptly (within two (2) business days) upon becoming aware of a Force Majeure Event notify the other party of the occurrence, with a reasonable level of detail, of the facts or circumstances giving rise to such Force Majeure Event and shall demonstrate to the other party that it has taken and is taking, all reasonable measures to mitigate the impact of such Force Majeure Event.
- 12.3 Upon conclusion of a Force Majeure Event the affected party shall immediately notify the other party and resume performance of any obligation under this Contract which had been prevented or delayed by the Force Majeure Event.
- 12.4 If the Supplier is affected by a Force Majeure Event, it will allocate its available supply, from all sources, of the Goods and/or Services covered hereunder among its written contract customers in a fair and equitable manner but in no event will the percent reduction of the amount the Supplier makes available to Buyer be greater than the percent reduction of the Supplier's total available supply.
- 12.5 In the event of a Force Majeure Event continuing for fourteen (14) consecutive days or more, or for thirty (30) days or more in aggregate, the party not affected by the Force Majeure Event shall be entitled to terminate the relevant PO(s) immediately upon written notice to the affected party.

## **13. INSURANCE**

- 13.1 Without prejudice to the provisions of Clause 11 (Liability and Indemnity), Supplier shall procure or cause to be procured and shall maintain in effect insurances with insurers having and maintaining a minimum S&P rating of "A-", or an equivalent rating from another internationally recognized rating agency, which are appropriate to its level of obligation and liability under the PO and consistent with reasonable and prudent industry standards including product liability insurance which shall contain an Indemnity to Principals clause and all insurances required by applicable Laws.
- 13.2 The Supplier shall obtain from its insurers a waiver of all rights of subrogation against the Buyer endorsed upon all such policies.

## **14. INTELLECTUAL PROPERTY**

- 14.1 The Supplier hereby assigns with full title guarantee (by way of present assignment of present and future rights) all intellectual property rights in any Developed Work ("Project IPR") to the Buyer. The Supplier shall obtain waivers of all moral rights (and any similar rights in other jurisdictions) in any of the Project IPR to which any individual is or may become entitled.
- 14.2 To the extent that any of the Goods and/or Services or Developed Work incorporate the Supplier's pre-existing rights or third party intellectual property rights, the Supplier hereby grants or shall procure the grant to the Buyer of, a perpetual (continuing beyond the expiry or termination of the Contract), irrevocable, royalty-free, freely-transferable and sub-licensable (to any third party), non-exclusive licence to use such pre-existing rights or third party intellectual property rights in any way whatsoever to facilitate and/or enable the use of the Goods and/or Services or Developed Work.

## **15. HEALTH, SAFETY, SECURITY AND ENVIRONMENTAL PROVISIONS**

- 15.1 The Supplier shall at all times perform its obligations under the Contract in a safe and responsible manner and shall observe and comply with the Buyer HSSE Requirements, all applicable statutory obligations, industry standards and any other requirements notified by the Buyer to the Supplier from time to time.

- 15.2 If the Supplier is required to provide Services at the site, the Supplier shall comply with the Buyer HSSE Requirements applicable at the site. It is the responsibility of the Supplier to ensure that they have a copy of the up to date version of the Buyer HSSE Requirements.
- 15.3 The Supplier guarantees to Buyer that the supply of the Goods and/or Services by the Supplier, the Sub-Contractors, the Personnel or any other persons engaged for the purpose of the PO, meets the applicable legal regulations in the area of safety at work, and that the Supplier shall maintain an effective collaboration with Buyer in the interest of a proper delivery of the Goods and/or Services.
- 15.4 The Supplier shall ensure that its presence or the presence of the Sub-Contractors, the Personnel or any other persons who are involved in the fulfilment of the PO on the company premises of Buyer shall not cause any hindrance to the uninterrupted business operations of Buyer and work of third parties.
- 15.5 During their presence on the company premises of Buyer the persons mentioned in this clause must strictly comply with the legal and HSSEQ-regulations applicable there and the regulations/procedures drawn up by Buyer.
- 15.6 Before a start can be made with the supply of the Goods and/or Services set forth in the PO at a Delivery Address, any persons mentioned in this clause must have been notified by the Supplier to the security department of Buyer, must have attended an induction concerning the regulations drawn up by Buyer with respect to, including but not limited to, safety, and must be in the possession of a valid access pass(es).

## 16. SAFETY OF GOODS

To enable the Buyer to comply with its obligations under applicable health and safety legislation, the Supplier shall provide the Buyer with adequate information about any Goods supplied under the Contract, the use for which they are designed and tested and about any conditions necessary to ensure such Goods will be safe and without risk to health when properly handled, stored, transported and used. This information is to be supplied in writing, marked with the Buyer's PO number and relevant item number(s) and addressed to the Buyer as stated in the PO.

## 17. CODE OF CONDUCT

In connection with the Supplier's performance of the Contract, the Supplier agrees to act consistently with the Buyer's Code of Conduct as updated from time to time which is found at: <https://www.castrol.com/code-of-conduct> (or as otherwise notified from the Buyer to the Supplier) and to adhere to the principles relating to human rights, and non-retaliation against "whistle blowers". Any failure to comply with this clause may be deemed by the Buyer to be a material breach of the Contract.

## 18. ANTI-FINANCIAL CRIME

- 18.1 For the purpose of this Clause 18: "Public Official" shall include (i) any minister, civil servant, director, officer or employee or other official of any government or any department, agency or body, and/or of any government-owned or controlled company, any company or enterprise in which a government owns an interest of more than thirty per cent, and/or of any public international organization; (ii) any person acting in any official, legislative, administrative or judicial capacity for or on behalf of any government department, agency, body, or public international organization, including without limitation any judges or other court officials, military personnel and customs, police, national security or other law enforcement personnel; and (iii) any close family member of any of the foregoing.
- 18.2 In connection with this Contract, Supplier represents, warrants, and covenants as follows:
  - 18.2.1 Supplier has complied and shall comply with applicable anti-bribery and/or corruption, anti-money laundering and anti-fraud laws specifically including but not limited to, the laws of the United Kingdom (such as the Bribery Act 2010, the Proceeds of Crime Act 2002 and the anti-fraud legislation set out in s.199 and Schedule 13 of the Economic Crime and Corporate Transparency Act 2023), and the laws of the United States of America (such as the Foreign Corrupt Practices Act of 1977), and all successor legislation;
  - 18.2.2 Supplier and its respective owners, officers, directors, employees, and Sub-Contractors have not and shall not:
    - 18.2.2.1 offer, give, promise to give, authorise giving, solicit, accept or agree to accept; to or from any person (including Public Officials and private individuals); directly or indirectly; anything of value (monetary or nonmonetary, without limitation); in order to obtain, influence, induce, or reward any improper advantage; nor
    - 18.2.2.2 engage in tax evasion, money laundering or any type of fraudulent activity, including but not limited to making false or misleading representations; failing to disclose information where there is a legal duty to do so or false accounting; and
  - 18.2.3 no Public Official has a personal direct or indirect interest in this Contract.

- 18.3 Notwithstanding provisions to the contrary, if the Buyer reasonably believes in good faith that the Supplier has breached the provisions within this clause, or that such breach is imminent, the Buyer shall have the right to suspend or terminate this agreement upon notice to the Supplier. Upon termination, the Supplier shall not be entitled to claim compensation or any further remuneration, regardless of any activities before termination.

**19. COMPLIANCE WITH LAWS INCLUDING BUSINESS AND HUMAN RIGHTS AND COMPLIANCE WITH INTERNATIONAL TRADE REGULATIONS AND REACH REGULATIONS**

- 19.1 The Supplier shall observe and abide by and shall procure that its Sub-Contractors and Personnel observe and abide by, all applicable Laws in relation to the Contract including any which may come into force during the period of the Contract.

- 19.2 **Business and Human Rights.** The Supplier confirms that it has carefully reviewed the Buyer's Business and Human Rights Policy which is available at the [www.castrol.com](http://www.castrol.com) (or as otherwise notified from the Buyer to the Supplier) website. In connection with the Supplier's performance of the Contract and consistent with the policy, the Supplier shall conduct its business in a manner that respects the rights and dignity of all people and internationally recognised human rights, including without limitation:

- 19.2.1 not employing, engaging or otherwise using forced labour, trafficked labour or exploitative child labour or procuring Goods manufactured or produced using such labour; nor engaging in or condoning abusive or inhumane treatment of workers;
- 19.2.2 providing workers with written terms and conditions under which they will work in a language understandable to the worker;
- 19.2.3 not requiring workers to pay charges or fees under any pretext in consideration for employment or applying deductions from the workers' remuneration as collateral for continued service;
- 19.2.4 not withholding travel or other identity documents or otherwise unreasonably inhibiting the free movement of any workers (directly or indirectly);
- 19.2.5 providing access to effective grievance mechanisms, providing equal opportunities, avoiding retaliation or discrimination and respecting freedom of association of workers, in each case within the relevant national legal framework; and
- 19.2.6 avoiding, mitigating or remedying adverse human rights impacts to workers or communities arising from Buyer's activities to the extent practicable.

Failure to comply with this provision may constitute a material breach giving rise to termination pursuant to Clause 10 (Termination).

- 19.3 **Compliance with International Trade Regulations.** For the purposes of this Clause 19.3, (a) "Restricted Party" shall mean means any person who is: (i) targeted by national, regional, or multilateral Trade Laws, or (ii) directly or indirectly owned or controlled by or acting on behalf of such persons, such that Trade Laws apply and (ii) "Trade Laws" shall mean laws, rules, regulations or equivalent applicable to either party or the Goods expressly including, but not limited to, the laws of the United Kingdom, the laws of the United States of America, the United Nations, and the European Union regarding export controls, trade sanctions, economic sanctions, international boycotts, or other related restrictions including but not limited to those that: a) prohibit or restrict the export or import of goods, services, software, or technology to or from persons and countries specified therein; or b) would or could expose Buyer or Supplier to punitive measures for violation.

- 19.4 In connection with this Contract, the parties represent, warrant, and covenant as follows:

- 19.4.1 It is not a Restricted Party;
- 19.4.2 It shall notify to the other party if, at any time during this Contract, Clause 19.4.1 becomes inaccurate;
- 19.4.3 It has complied and shall comply with Trade Laws in connection with all activities associated with the work herein; and
- 19.4.4 It shall notify the other party if, at any time during this Contract it becomes aware of or suspects any breach or potential breach of Trade Laws connected with the performance or non-performance of this Contract.

- 19.5 In connection with this Contract, and the Goods and/or Services supplied herein, parties represent, warrant, and covenant as follows:

- 19.5.1 If Supplier is the exporter of record and if the item is controlled under applicable Trade Laws, Supplier has obtained any necessary export control license prior to shipment. Supplier will provide relevant

- export control information (including export control number and license information) to the Buyer prior to shipment.
- 19.5.2 If the Buyer is the export of record, upon request, Supplier will provide relevant export control information (including export control number and license information) to the Buyer.
- 19.6 No party shall be obliged to perform any of its obligations under this Contract, to the extent that:
- 19.6.1 such performance is in violation of, or inconsistent with, any Trade Laws or will or reasonably could result in the imposition of any adverse measures against such party or any of its Affiliates, including the imposition of US secondary sanctions; or
- 19.6.2 such obligations cannot be performed without directly or indirectly requiring any action by any party or Affiliate or their individual employees in violation of or inconsistent with any Trade Laws or will or could result in the imposition of any adverse measures against any such person or entity.
- 19.7 In addition to any other remedies that a party may have under the Contract or under applicable laws (including, as applicable, the right to damages for breach of contract), a party has the right to immediately terminate, in whole or in part, this Contract or immediately suspend, in whole or in part, any obligations under this Contract if the party reasonably believes that the other party has breached any of representations, warranties, or covenants contained within Clauses 19.4 to 19.6. If this Contract is terminated or suspended based on this clause, neither party will engage in further transactions, including monetary transactions or shipments, without the express consent of both parties.
- 19.8 The provisions of this Clause 19 shall survive the expiration or termination of this Contract for any reason.

## **20. RECORDS AND AUDIT**

- 20.1 The Supplier shall, for a minimum of two (2) years thereafter, maintain complete and adequate records of all operations under the Contract, all Charges and all transactions related thereto, and as further required under the Contract, and shall at all times supply such data and information as will keep the Buyer fully informed of the up to date progress of the supply of the Goods and/or Services and of all results currently obtained.
- 20.2 The Supplier shall maintain complete and accurate records and supporting documentation for, all amounts billable to and payments made by the Buyer under the Contract, in accordance with generally accepted accounting principles applied on a consistent basis, and shall retain such records for each invoice for at least seven (7) years from the date such invoice was received by the Buyer or as required in accordance with the Laws, whichever later.
- 20.3 The Buyer shall have the right to audit the relevant records and accounts of the Supplier or its Sub-Contractors in relation to reimbursable items paid for by the Buyer under the Contract at any time until the expiry of two (2) years following the settlement of the final account. The Supplier shall give the auditors all reasonable assistance and ensure that its Sub-Contractor(s) comply with such provisions.

## **21. CONFIDENTIALITY**

- 21.1 Unless stated to the contrary by the Buyer in writing, all information and materials (and copies and derivatives thereof) obtained or made by the Supplier in connection with the supply of Goods and/or Services to the Buyer under the terms of the Contract, including but not limited to the Developed Work, shall be deemed to be confidential information of the Buyer ("Confidential Information"). The Supplier shall ensure that Confidential Information is treated as confidential, not divulged to any third party and only used to fulfil the Supplier's obligations to the Buyer under the Contract (and for no other purpose). Notwithstanding the foregoing, the Supplier is granted permission to share such Confidential Information with Sub-Contractor(s) and/or Personnel to the extent it needs to be shared to enable the Supplier to fulfil its obligations to the Buyer under the Contract (and for no other purpose), provided such Sub-Contractor(s) and Personnel are bound by confidentiality obligations no less onerous than those set out in this Contract prior to receiving Confidential Information. The Supplier shall remain liable to the Buyer for any breach by such Sub-Contractor(s) and Personnel of the confidentiality obligations imposed on them pursuant to the Contract.
- 21.2 Upon termination or expiry of the Contract, the rights granted under the Contract to use Confidential Information shall immediately cease and the Supplier shall procure the return of all Confidential Information whether held by the Supplier or its Sub-Contractors to the Buyer or at the Buyer's option procure the destruction of all such Confidential Information and confirm such return/destruction in writing to the Buyer.
- 21.3 The obligations under this Clause 21 shall continue until the relevant Confidential Information is in the public domain through no fault of the Supplier, Sub-Contractor(s) and/or Personnel.

## **22. DIGITAL SECURITY**

- 22.1 The Supplier shall implement and maintain appropriate technical and organisational measures; and adequate security programmes and procedures, to prevent any accidental, unauthorised or unlawful access to, processing,

destruction, loss, damage or disclosure of the Customer's Confidential Information including, for the avoidance of doubt, Personal Data ("Customer Data") and protect the Supplier's IT systems used to provide the Goods in accordance with applicable laws and industry best practice.

22.2 The Supplier shall ensure that the measures outlined in Clause 22.1 above include:

- 22.2.1 boundary firewalls and internet gateways to protect Supplier networks and IT systems from the internet and other external networks;
- 22.2.2 secure configuration of Supplier's networks, IT systems, applications and devices, including encryption of portable devices and removable media;
- 22.2.3 physical and logical access controls that restrict access to only authorised users to the extent required to perform services or supply goods for the Buyer;
- 22.2.4 malware protection software that is designed to prevent the introduction of malware into Supplier's IT systems, networks and devices;
- 22.2.5 patch management practices to identify, assess and apply applicable security patches to Supplier's IT systems, applications and devices; and
- 22.2.6 training and awareness for Supplier Personnel in information security and the handling of Customer Data in accordance with the terms of these conditions of Contract.

22.3 The Supplier shall investigate all suspected accidental, unauthorised or unlawful access to, processing, destruction, loss, damage or disclosure of the Buyer Data and/or any cyber-attacks on the Supplier's IT systems ("Security Incident") and promptly notify the Buyer (or such other point of contact as identified by Buyer to Supplier), of any confirmed Security Incident.

22.4 If an incident referred to in Clause 22.3 occurs due to the Supplier's act or omission, the Supplier shall, at its own cost, provide all necessary assistance as requested by the Buyer, including with notifications that may be required under applicable law.

22.5 Where applicable, the Supplier shall co-operate with the digital security assessment and any resulting findings raised in the assessment are to be managed and remediated by the Supplier according to the defined/agreed timelines.

## 23. DATA PROTECTION

23.1 In these GCP:

"Data Protection Laws" means the applicable Laws concerning the protection of Personal Data as they apply from time to time, including but not limited to: (i) the General Data Protection Regulation (EU) 2016/679 ("GDPR") and the (ii) the GDPR as transposed into the national laws of the United Kingdom by virtue of section 3 of the European Union (Withdrawal) Act 2018 ("UK GDPR"), along with any other applicable privacy or data protection laws of any country, as may be relevant to this Contract.

"Personal Data" means any information relating to an identified or identifiable natural person, which is processed as a result of or in connection with this Contract.

23.2 The Parties have not identified that the Goods and/or Services provided under this Contract involve any processing of Personal Data.

23.3 In the event that the Buyer wishes to engage the Supplier to process Personal Data, the Parties shall first agree, in accordance with applicable Data Protection Laws, the terms of such data processing in a written data processing agreement.

23.4 In any case, both Parties shall comply with all applicable Data Protection Laws as any such law may apply from time to time.

## 24. ASSIGNMENT AND SUB-CONTRACTING

24.1 The Supplier shall not assign or sub-contract or delegate all or any part of its rights, liabilities or obligations under the Contract without the Buyer's prior written consent, and shall be responsible for the acts, defaults and neglects of any Sub-Contractor, his agent, servants or workmen as fully as if they were the acts, defaults or neglects of the Supplier itself. The Supplier shall not materially vary the scope and apportionment of work of any Sub-Contractor without the prior approval of the Buyer.

- 24.2 The Buyer may assign or sub-contract or delegate the Contract in whole or in part to a Buyer Affiliate without written consent.

**25. WAIVER AND AMENDMENT**

No waiver or amendment by either party of any provision of the Contract shall be binding unless given in writing and signed by the Buyer. Further, any waiver shall only be effective in the instance and for the purpose for which it is given.

**26. SURVIVORSHIP**

Termination or expiry of the Contract shall not affect the accrued rights, remedies, obligations or liabilities of the parties existing at termination or expiry, nor shall it affect the coming into force or the continuance in force of any provision of the PO which is expressly or by implication intended to come into force or continue in force on or after termination or expiry.

**27. ENTIRE AGREEMENT**

- 27.1 Subject to Clause 27.2 below, this Contract sets forth the entire agreement between the Buyer and the Supplier with respect to the Goods and/or Services and supersedes all previous communications, representations or agreements, either written or oral, between the parties with respect to the subject matter hereof. No conditions or terms contained in any quotations, offers, acknowledgements, letters, advice notes, delivery notes, invoices or other communications of the Supplier shall annul or vary any of the terms and conditions of this Contract.
- 27.2 If the Buyer and the Supplier have executed a separate valid and binding written agreement for the provision of Goods and/or Services (including, but not limited to, a sample testing agreement or a research agreement) then, if and to the extent there is any conflict between this Contract and the provisions of such binding written agreement, the binding written agreement provisions shall prevail (save for Clause 29 (Applicable Law and Dispute Resolution) which shall prevail).

**28. CONTRACTS (RIGHTS OF THIRD PARTIES)**

- 28.1 Subject to clause 28.2, a party who is not a party to the Contract has no right to enforce any term of the Contract except where expressly stated otherwise and so far as permitted by law.
- 28.2 Any Buyer Affiliate shall have the right to enforce all the same rights as those conferred on the Buyer by the Contract and each PO but its consent to vary or rescind the Contract or any PO is not required.

**29. APPLICABLE LAW AND DISPUTE RESOLUTION**

- 29.1 The Contract and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with the laws of Taiwan.
- 29.2 Any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be referred to the exclusive jurisdiction of the Taiwanese Courts.
- 29.3 The Contract shall not be subject to and hereby specifically excludes all the provisions and obligations of the UN Convention on Contracts for the International Sale of Goods.

**Clause 29 completes these General Conditions of Purchase for Taiwan**