



PwC's Online Academy — Terms and Conditions

Subscription Agreement

Thank you for subscribing to PwC's Online Academy. Before we can activate your 12-month licenses, we need your help to complete this form and agree to the terms of business.

1.1 Terms

Please read this Terms of Business ("agreement") carefully. By clicking 'I agree', you agree to be bound by this agreement concerning your installation of, access to or other use of the software or product provided by PricewaterhouseCoopers Risk Services Sdn Bhd ("PwC"). If you do not accept the terms of this agreement, then you should not use the services or product.

1.2 The Registration Process for PwC's Online Academy

By submitting the registration form, you will order the registration for the PwC's Online Academy annual subscription. After the necessary internal processes and registration are confirmed, a welcome email will be sent to the email address registered in this form.

1.3 Terms and Conditions

By completing the registration process, you represent that you are authorised to enter into these terms of use of the PwC's Online Academy subscription and you agree that you will comply with these terms and all applicable laws and regulations, including relevant copyright and trademark laws.

When you submit this form, it will not automatically collect your details like name and email address unless you provide it yourself.

Online Academy — General Terms of Business

1. Introduction

1.1 Thank you for engaging PricewaterhouseCoopers Risk Services Sdn Bhd (1154008-H) ("PwC", "we", "us") to provide the Client with PwC's Online Academy, "Product", on terms which are described in this engagement letter and the attached terms of business ("Engagement

Letter"). These together form the agreement between us and sets out the services that we have agreed to provide to the Client and the terms that will apply in connection with the services.

2. The Product, Services, Background and Purpose

2.1 This is explained in the attached Schedule 1 ("Services").

2.2 Limitation of Technical Support

Technical support provided by the Provider will be limited to issues directly related to accessing and using the online training platform. The Provider shall not be responsible for resolving issues related to the client's hardware, software, internet service provider, or other external factors outside the Provider's control.

2.3 PwC is responsible only for providing the Services and does not make any warranties regarding the success or the outcome of the Services, nor as to any results to be attained by completing the online learning or using the training materials provided. We do not assume management responsibilities and function, and do not make decisions on behalf of management nor take responsibility for the preparation and fair presentation of the audit client's financial statements in accordance with an applicable financial reporting framework as part of the clause.

3. Fees

3.1 These will be invoiced and be payable as set out in the terms attached with this form.

4. Deliverables

4.1 Please note that the training materials only reflect information at the time of their preparation and have not been updated to reflect changes that may have occurred since that time. The training materials are not intended to constitute a definitive or complete statement of the law on any subject and do not constitute legal advice in any specific situation. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in the training materials, and, to the extent permitted by law, PwC, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in the training materials or for any decision based on it. The materials are the sole property of PwC and should not be used for other purposes without PwC's express approval.

5. Your Responsibilities

5.1 PwC assumes no responsibility to tailor training materials to the Client's business needs or to identify all potential business implications affecting the Client. In the event that the Client wishes to rely on the training materials to form business decisions, it is the Client's responsibility to determine the appropriateness of the content.

The Client's use of, or reliance on, the information for any purpose will be entirely at the Client's own risk. PwC, its partners and employees accept no responsibility to the Client (or anyone else) in relation to the information, or its use for any purpose.

6. The Team

6.1 Ling Hsem Wei is the person in charge of providing the Services to you, assisted by Kamaliah Kasmaruddin and such other personnel as we believe are required. If we believe that it is necessary for us to change any of the named individuals, we will let you know. Our teams may include contractors (which may include those operating through their own companies) as well as PwC staff.

6.2 You have designated yourself to be our primary contact in relation to this engagement as a person with the knowledge, experience and ability to make decisions in relation to the Product and Services.

7. Client Feedback

As part of our commitment to continuing improvement in the quality of service to our clients, at the end of the engagement we would like to seek your feedback. This will be done via an online survey. If you raise any issues which require follow up, Kamaliah Kasmaruddin, PwC's Online Academy Lead, may call you to discuss these with you in more detail.

8. Monitoring

The Services will be based on the law, regulations and guidance applying at the date the Services are provided. We will not monitor or be responsible for the effects of any subsequent changes in law, regulations or guidance.

9. Auditor/Independence Considerations

In order to safeguard our independence as your auditors (if any), you confirm that your use of the Product will not form a significant part of your internal control over financial reporting and you agree to inform us if there is a risk of it becoming a significant part of your internal control over financial reporting in the future, as this would be incompatible with our role as your independent auditors.

As your auditors we may have regard to your response to the outputs of the Product however any output will not, of itself, form any part of the audit evidence on which we base our opinions.

Should we be appointed as your auditors at a future date, we will need to comply with relevant independence requirements. You understand and acknowledge that we may be required to stop providing you with, and you would need to stop using the Product.

PwC's Online Academy — Schedule 1

1. Background

(a) PwC's Online Academy is a subscription-based online learning platform (app or website) offering a range of professional development programmes in forms of e-learns, short videos, articles and podcasts, and designed based on the best practices of PwC's global network of firms.

2. Product

(a) PwC's Online Academy has the following specifications:

- i. Twelve (12) months access to PwC's Online Academy platform through email provided in section above
 - ii. One (1) Curated Learning Journey by PwC's Academy (with a minimum of 32 hours of eLearns)
 - iii. Recommended Learning
 - iv. Autonomous @ Self Paced Learning Platform
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3. Restrictions and Other Obligations

(a) The Client shall:

- i. Ensure that the number of licensed users using the Product does not exceed 1 pax as outlined in the email given in the section above;
- ii. Ensure licensed users are aware that the licences are not transferable between individuals. Transfer of subscriptions to the PwC's Online Academy platform is strictly prohibited under normal circumstances. However, we provide a one-time exemption specifically in cases of

resignation. To request this exemption, the resigning user must submit a formal written request accompanied by relevant supporting documents to our designated email address my.academy@pwc.com. Please note that this exemption is granted solely on a one-off basis and is contingent upon the approval of the submitted documentation.

iii. Not alter or remove any copyright, disclaimer or proprietary mark contained in the Product or its output;

iv. Not rely upon any information, materials or documentation contained in the Product for any business decisions;

v. Ensure only licensed users as per the section above will utilise the Product;

vi. Be restricted to share or broadcast the content of the Product in any public platforms. This includes, but is not limited to, the use of the Product in conferences, external trainings, forums, webinars, and in any other form on the Internet which is not expressly permitted herein;

vii. The content, assets, and user interface cannot be customised, such as adding a logo or modifying the content, based on the company's branding or strategy;

viii. Should an administration licence be included in the user licence purchased, the administrator will have the same benefits as users with additional access to a users' utilisation dashboard.

ix. CPE/CPD hours are subject to the members'/users' respective professional qualification body and its approval processes. The compliance and fulfilment of hours is the responsibility of the individual member.

4. Duration

(a) **Access start date:** The access start date is subject to payment received or the date stated in the quotation submitted HRDC Grant application if full amount is claimable, whichever comes first.

(b) **Subscription term:** Twelve (12) months.

(c) The subscription term will be automatically renewed for successive periods of twelve (12) months unless either party:

(i) notifies the other party of termination, in writing, at least 30 days before the end of the term; or

(ii) otherwise terminated in accordance with the provisions of this Engagement.

(d) In the event that the application for renewal is rejected by the HRD, either party may request the termination of this contract without penalty. Such a request must be made in writing within 5 working days of receiving the HRD's decision. Upon termination under this clause, all parties

shall be released from any further obligations under this contract, except for payment and those obligations that expressly survive termination.

(e) The following shall be deemed as acceptable delays:

(i) Delays by the Client in signing off on the Engagement or any relevant documents (including changes made in the content);

(ii) Delays caused by other third parties out of the control of PwC; and

(iii) Other unforeseen events (that cannot be mitigated by PwC) which postpones the access start date.

5. Service Specification

The services that PwC should deliver to Clients are as follows — Services includes PwC's Online Academy Admin and User function that includes:

(a) Provide hosting, maintenance (including enhancements, improvements, error corrections and upgrades made to the Product from time to time) and support services (including customer support and technical support) in respect of the Product, which we may subcontract to a third party.

(b) Provide initial support to guide Clients on how to use the PwC's Online Academy platform and to activate and/or deactivate the licences upon provisioning of the services.

(c) Provide fully functioning features that are available in PwC's Online Academy platform.

Administrator (for admin access only)

(a) Site setup — configure PwC's Online Academy (e.g. access activation based on the Users' email in the section above)

(b) Reports and dashboards access to Administrator account only — view metrics about your users and content

(c) Admin Training site — Self-service training guide with video tutorials

(d) Provide access to Dashboards and Reports. Dashboards provide metrics related to user activity within PwC's Online Academy and the status of key operational functions. Reports provide several views of operational data to analyse activity within PwC's Online Academy.

Users

(a) Receive an email notification once access has been granted

(b) Access Assignments and Content Promotions

6. Fees

- (a) Our fee for this engagement shall be as quoted in the HRDC quotation or relevant brochure you have received; and it is quoted inclusive of any Malaysian Government Tax applicable at the prevailing rates such as Sales and Services Tax ("SST"). Our fee does not include the fee of other professional advisers. Such fee (if any) shall be first agreed by you and charged to you as out-of-pocket expenses.
- (b) In the event of cancellation by the Client prior to the access start date, a cancellation fee shall be paid by the Client in full amount as stated in the original quotation. The billing upon cancellation shall be payable within thirty (30) days of the Client's notification to cancel.
- (c) Any additional technical support required over our assumption above will be charged on a fixed basis and agreed with you in advance.
- (d) These fees are exclusive of taxes and any reasonable out of pocket expenses. All fees paid in advance are non-refundable upon termination of the agreement by you.
- (e) We shall review the annual fee at the end of each 12-month period to take into account your support requirements and any inflationary rises, and we shall agree with you in writing (including, by way of email) if any fee increases are required in the annual fee for the subsequent year.

7. HRDC Compliance

- (a) In the event the Client wishes to claim with the Human Resource Development Corporation ("HRDC"), the Client is required to submit a grant application to HRDC based on the guideline and/or circular provided by HRDC before the access start date.
- (b) Should the approved grant amount be less than the total subscription fees, PwC will invoice the Client the remainder of the subscription fees, net of HRDC approved claimable amount. The Client is obligated to pay the net invoice amount prior to the access start date.
- (c) If the Client is opting for HRDC to pay the 30% upfront payment to PwC, the Client must select this option in the eTris portal when submitting the grant application. Upon HRDC's approval, the remaining 70% approved HRDC claimable amount will be paid by HRDC after the Client's completion of the pre-agreed minimum e-Learning hours within the subscription period of twelve (12) months as stated in Clause 7(f).
- (d) If the completed JD14 document, as detailed in the process flow available at <https://hrdcorp.gov.my/wp-content/uploads/2021/10/6-Process-Flow-for-Claim-Application.pdf>, is not returned within 14 working days of receipt, PwC reserves the right to bill the fee amount directly to the client.

(e) If PwC has not received a notification of successful grant application prior to the access start date, PwC will proceed to invoice the full subscription fees to the Client.

(f) All licensed users must complete the minimum 32 eLearning hours, agreed by both parties, based on the approved calculation by HRDC in order for the Client to be eligible for the HRDC Claim. If the licensed users fail to fulfil the minimum hours by agreed timeline, the full subscription fees will be reflected on the final invoice.

(g) eLearns are defined as courses with assessments and/or knowledge checks.

(h) Please note that the amount claimable from HRDC is subject to both the HRDC's approval amount and the client's levy balance. Any portion of the subscription fee not covered by HRDC will be borne by the Client.

Software-as-a-Service (SaaS) — Terms of Business

MY Software as a Service — Terms of Business

1. Introduction

1.1 Contract — These SaaS Terms apply to the provision of Software and associated Services by PwC to Client under the Contract, as described in the Letter of Engagement.

1.2 Precedence — In the event of conflict between the Letter of Engagement and these terms, the express terms of the Letter of Engagement will govern.

2. Software and Services

2.1 Ownership of the Software — PwC (or its licensors) owns all right, title, and interest, including all Intellectual Property Rights, in and to the Software and any Documentation or other materials provided by PwC under the Contract.

2.2 Grant of Rights — PwC grants to Client a limited, non-exclusive, non-transferable right for Client and its End Users to access and use the Software during the Term, solely in accordance with the Documentation and this Contract. Client and its End Users may only access and use the Software through the URL designated by PwC and only with valid Software Accounts granted to Client by PwC. Client has no right to create derivative works of the Software.

2.3 Hosting — During the Term, PwC will host, maintain and make available the Software to Client and its End Users pursuant to the Contract. To the extent PwC provides details of availability targets and other service levels that might apply to the Software from time to time,

the targets or service levels are subject to change and not contractually binding. Any targets or service levels:

(a) refer to access to the Software over the Internet; and

(b) exclude any periods of downtime or suspension described in clause 10.

2.4 Support and Maintenance — PwC will provide support and maintenance services for the Software as described in the Letter of Engagement, which may include updates to the Software to address error corrections, legal or regulatory issues, and/or urgent security or performance related issues. If PwC makes a material change to the Software, PwC will inform Client.

2.5 Ancillary Services — PwC will perform the Services described in the Letter of Engagement for Client, for the purpose set out in the Letter of Engagement, with reasonable skill and care. PwC expressly disclaims all liability, responsibility and duty of care to anyone other than Client in connection with the Services. To the extent required to secure the Services, Client will provide accurate and complete information to PwC in a timely manner. PwC is entitled to rely on, and will not verify any information provided by, or on behalf of, Client relating to the Services.

2.6 Retention — Client may request that PwC delete Client Materials that are stored on the Software. PwC will use commercially reasonable efforts to comply with such request, and Client will reimburse PwC for any associated costs and expenses incurred by PwC. Client acknowledges and agrees, however, that some residual Client Materials may remain in back-up files, deletion logs and similar materials despite deletion efforts.

2.7 Open Source Software — The Software may include certain free and open source software components (together, "Open Source Software"). Client's use of Open Source Software is governed exclusively by the terms applicable to the Open Source Software and not the terms of the Contract. Client acknowledges any access to Open Source Software is provided on an "as is" basis.

2.8 Facilities — All facilities used to host the Software will adhere to reasonable security standards no less protective than the security standards at facilities where PwC hosts and stores its own data and software of a similar type. PwC has implemented at least industry standard systems and procedures designed to:

(a) ensure the security and confidentiality of the Software; and

(b) protect against anticipated threats or hazards to the security or integrity of the Software.

2.9 Data Location — PwC may host the Software anywhere PwC or PwC Subcontractors maintain facilities, unless otherwise agreed by the parties in the Letter of Engagement.

2.10 Anti-Virus — PwC will use standard, commercially-available virus-checking software in relation to any data, files and output accessible using the Software.

2.11 Feedback — If Client chooses to provide comments or feedback to PwC in relation to the Software, Client hereby grants to PwC a worldwide, nonexclusive, royalty-free, transferable, sublicensable, perpetual and irrevocable licence to use and otherwise exploit the Feedback for any purpose.

3. Client Responsibilities

3.1 End Users

(a) Client is responsible for its and its End Users' use of the Software, including compliance with the Contract.

(b) Client will ensure that only End Users access the Software.

(c) Client will promptly notify PwC in writing if (i) any changes to the End Users' access rights or permissions are required; and/or (ii) Client becomes aware of any unauthorised use of the Software.

(d) Client may not licence or transfer its rights in relation to the Software except as permitted under clause 12.4.

3.2 Acceptable Use

Client will not and will ensure that End Users will not:

(a) infringe PwC's or its licensor's Intellectual Property Rights;

(b) decompile, decipher, disassemble, reverse engineer or otherwise decrypt the Software except to the extent permitted by non-excludable laws;

(c) use the Software to provide services to a third party or allow any third party to either obtain a copy of the Software or to access or use the Software in any way not expressly agreed in writing by PwC in advance;

(d) integrate or inter-operate the Software with other software, hardware or data used or licensed by Client or the Software without obtaining any necessary permits, consents or licences required; or

(e) duplicate, modify or create a derivative work from the Software without PwC's prior written consent.

3.3 Client Materials

Client will ensure that it has the necessary rights to provide the Client Materials to PwC and to grant the rights and licences granted to PwC under the Contract. Client acknowledges that the Software is not intended to hold or maintain master or original information and agrees that Client will be solely responsible for maintaining a backup of all Client Materials.

3.4 Information About Use

Upon PwC's reasonable request, Client will allow PwC (or PwC Subcontractors) to undertake an audit or inspection for the purposes of ascertaining whether Client is in compliance with this Contract. Client agrees to facilitate such audit or inspection by making available relevant records evidencing its use of the Software and by directing its personnel to cooperate with PwC.

4. Fees

4.1 Payment Method — Client will pay PwC fees as described in the Letter of Engagement. Except as set out in clause 7.2(c), all fees paid are non-refundable. Unless otherwise stated in the Letter of Engagement, PwC may vary its fees in each year of the Contract.

4.2 Taxes — Client will pay any taxes, including sales, use or value added tax arising from, or levied on PwC in relation to, the Software and Services (excluding taxes on PwC's income).

5. Confidentiality

5.1 Confidential Information — The parties agree to use the other's confidential information not found in the public domain only in relation to the Services, and not to disclose it, except where required by law or regulation or by a professional body of which the parties are a member. However, PwC may give confidential information (i) to other PwC firms and contractors as long as they are bound by confidentiality obligations, and (ii) to insurer and legal advisers in the event of any actual, threatened or contemplated litigation in connection with the Services. PwC and other PwC firms may also use confidential information for any lawful business purpose as long as Client or others cannot be identified.

5.2 Return of Confidential Information — Except to the extent necessary for a party to continue to exercise its rights and perform its obligations under the Contract or as required by applicable law or professional standard, at any time upon the disclosing party's request, a receiving party will delete or destroy documents and other materials that contain or constitute Confidential Information of the disclosing party, as directed by the disclosing party.

5.3 Data Use — Notwithstanding other provisions in this Contract and provided that PwC complies with its confidentiality obligations, Client agrees that PwC may use any information obtained from Client's use of the Software or supplied by Client or anyone else working with or for Client for the purposes of improving the Software and PwC's services.

6. Data Protection

6.1 Compliance — Each party will comply with applicable data protection legislation.

6.2 Providing Personal Data — Client will not provide PwC with personal data unless the personal data is required for the performance of the Contract. In respect of any personal data shared with PwC, Client confirms it has the necessary authority for PwC to use and transfer it in accordance with the Contract, and that data subjects have been given required information regarding its use.

6.3 Permitted Processing — Each party may process personal data for any of the following purposes:

- (a) performing the Contract;
- (b) security, quality and risk management activities;
- (c) complying with any requirement of law, regulation or a professional body of which it is a member;
- (d) administering, managing and developing its business and services; and
- (e) providing information about itself and its range of services.

Additional information about how PwC uses personal data is provided in the privacy notice at <https://www.pwc.com/my/en/home/privacy-commitment.html>

6.4 Permitted Transfers — Each party may transfer personal data shared with it to any of its Affiliates (if Client) or PwC Subcontractors (if PwC) in relation to any of the purposes set out in this clause 6. Some of these recipients may be located outside the country where the personal data originated or the data subjects are located. Each party may transfer the personal data only where it has a lawful basis to do so and any appropriate contractual or comparable safeguards required by applicable data protection legislation are in place to protect the personal data being transferred.

6.5 Data Processing Services — To the extent Client engages PwC to process personal data on Client's behalf, PwC will:

- (a) process it only on Client's documented instructions (which include any processing permitted under the Contract);
- (b) implement appropriate measures designed to ensure its security, including imposing confidentiality obligations on relevant personnel;
- (c) transfer it only to sub-processors (permitted under the Contract or as notified to Client or set out in PwC's privacy statement) under a written contract that imposes obligations consistent with those in this clause 6.5;
- (d) provide Client with commercially reasonable assistance in carrying out any legally required data protection impact assessments, complying with the rights of data subjects and complying with Client's own data security obligations under applicable data protection legislation;

- (e) notify Client without undue delay after becoming aware of a breach of security that led to its accidental or unlawful destruction, loss or alteration or to its unauthorised disclosure;
 - (f) on Client's request, either return or destroy personal data when the Contract ends; and
 - (g) on Client's written request, provide Client with reasonable information necessary to demonstrate PwC's compliance with this clause 6.5, which may include any available third party security reports.
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7. Intellectual Property Indemnity

7.1 Indemnity — PwC will defend any claims against Client in Malaysia alleging that the Software infringes a third party's Intellectual Property Right ("IPR Claim") and indemnify Client for any judgements awarded against Client arising from an IPR Claim that will not be appealed or any final settlement approved by PwC.

7.2 Potential Claim — When PwC becomes aware of any actual or potential IPR Claim, it may at its sole discretion:

- (a) modify or replace any part of the Software with functionally equivalent features and performance;
- (b) obtain rights for Client to continue using the Software; or
- (c) terminate the Contract and issue a refund for the fees (if any) paid for the Software for the remainder of the Term.

Client agrees to abide by PwC's decision and, if directed by PwC, to stop using the Software.

7.3 Claims Procedure — This indemnity is conditional on Client:

- (a) having complied with and continuing to comply with the Contract;
- (b) notifying PwC promptly of any actual or threatened IPR Claim;
- (c) giving PwC control of the defence and settlement of the IPR Claim;
- (d) complying (at PwC's expense) with all of PwC's reasonable requests in defending or settling the IPR Claim;
- (e) taking all reasonable steps to mitigate the amount of Client's loss; and
- (f) without PwC's prior written consent, not making any admission or acting in a way that may be prejudicial to any litigation or negotiation of the IPR Claim.

7.4 Exclusions — This indemnity does not cover IPR Claims arising from:

- (a) the combination of the Software with products or services not provided by PwC;

- (b) modification of or work performed on the Software by any person other than PwC;
 - (c) modifications to the Software made at Client's direction; or
 - (d) Client's breach of the Contract.
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8. Liability

8.1 Exclusions of Loss — To the fullest extent allowed by applicable law, in no event will PwC be liable for:

- (a) loss or corruption of Client's data;
- (b) loss of profits, goodwill, business opportunity, anticipated savings or benefits; or
- (c) indirect, punitive, special, exemplary or consequential loss or damages.

8.2 Liability Cap — Subject to clause 8.3, PwC's total liability for all Claims relating to the Software and the Contract is limited to the amount of fees payable under the Contract during the 12 months preceding the date on which the claim arose.

8.3 Restriction on Claims — PwC partners, principals, and employees, and PwC Subcontractors (collectively, "Beneficiaries"), have no liability or obligations arising out of the Contract. Client agrees to:

- (a) bring any Claim arising from the Services or the Software against PwC and not against the Beneficiaries; and
- (b) ensure that its Affiliates do not assert any Claim against PwC or the Beneficiaries.

If any Affiliates receive Services or Software under the Contract, Client will provide a copy of the Contract to such Affiliates, inform them that the delivery of the Services or Software is governed by the terms of the Contract (including the liability limitations herein), and Client's Affiliates should notify Client of any disputes or potential Claims arising from the Services or Software.

8.4 Client Affiliates — Client will ensure that its Affiliates comply with the Contract as if they were the Client, and Client assumes responsibility and liability for such Affiliates' acts and omissions including their compliance with the Contract.

8.5 Interdependence — PwC will not be responsible for any delay or loss that arises because Client or any third party fails to cooperate with PwC or fulfil its obligations under the Contract.

8.6 Client Indemnity — Client will defend and indemnify PwC and PwC Subcontractors in any third party Claim to the extent arising from Client's or End Users' use of the Software or breach of the terms of the Contract.

9. Warranty

9.1 PwC Warranties — PwC warrants that the Software, in the form provided to Client and when accessed and used in accordance with the Contract, will function in all material respects as set forth in the Documentation. PwC does not warrant that the Software or its outputs will be free from viruses or other harmful components. In this clause, "Software" excludes any data, software and other content and materials that are owned by any third party and included in the Software.

9.2 Exclusion of Warranties — To the fullest extent permitted by law, no warranties, conditions or other terms are implied under this Contract. PwC does not warrant that the Software will:

- (a) be fit for any particular purpose;
- (b) be free of errors or defects, or operate securely, continuously or in an uninterrupted manner;
- (c) result in Client's compliance with laws, rules or regulations of any government or regulatory authority; or
- (d) meet Client's needs.

9.3 Client Responsibility — Client accepts responsibility for verifying the accuracy of the data input to the Software.

9.4 Third Party Products Including Open Source Software — Notwithstanding any other provisions in the Contract, any third party products and all related components and information are provided on an "as is" and "as available" basis without any warranties of any kind, and PwC expressly disclaims any and all warranties, whether express or implied, including but not limited to the implied warranties of merchantability, title, fitness for a particular purpose, and non-infringement. Client acknowledges that PwC does not warrant that the Services will be uninterrupted, timely, secure, error-free or virus-free, nor does it make any warranty as to the results that may be obtained from use of these third-party products, and no information, advice or services obtained by Client from PwC or through PwC shall create any warranty not expressly stated in this terms of use. Client is bound by any terms of use imposed by the licensors of these third-party products.

9.5 Suspension — PwC may suspend the use of or access to the Software from time to time:

- (a) to perform routine or emergency maintenance;
- (b) to implement service changes and upgrades to the Software;
- (c) if PwC reasonably believes that Client's or any End User's use of the Software could adversely impact other clients' or their end users' use of the Software or the hosting environment, such as the servers used to provide the Software;
- (d) if there is suspected unauthorised third party access to the Software;
- (e) if PwC reasonably believes that suspension is required to comply with applicable law;

- (f) if PwC becomes aware of any actual or potential IPR Claim;
- (g) to mitigate issues caused by any acts or omissions of third parties or issues with any internet infrastructure; or
- (h) if Client is in breach of the Contract, or if the Software is, in PwC's opinion, being misused.

Any such suspension or resulting downtime will be limited to the minimum extent necessary in the circumstances, as determined by PwC.

10. Term and Termination

10.1 Term — The Contract will commence on the Effective Date specified in the Letter of Engagement and will last for the Term specified in the Letter of Engagement, unless it is terminated earlier in accordance with the Contract's terms (the "Term").

10.2 Termination by Either Party — Either party may terminate the Contract by providing written notice to the other party if:

- (a) the other party materially breaches its obligations under the Contract and does not cure such breach within 14 days after receipt of written notice of the breach;
- (b) the other party is or appears likely to be unable to pay its debts or becomes insolvent; or
- (c) the performance of the Contract (including the application of any fee arrangements) may breach independence restrictions that apply or arise with respect to PwC's relationship with Client or result in a breach of a legal or regulatory requirement or standard that is binding on the parties.

10.3 Termination by Client — Client may terminate the Contract for its convenience on 90 days' prior written notice to PwC, provided that Client, within five (5) days after the effective date of termination, pays PwC any fees that would otherwise have been due for the remainder of the Term (as if the Contract had not been terminated).

10.4 Termination by PwC — PwC may terminate the Contract if Client or any End User fails to cooperate with a reasonable audit or inspection by PwC of any suspected violation of the Contract.

10.5 Effect of Termination — Client will pay to PwC all fees then due and owing in accordance with the Contract as at the date of termination or expiration. Upon expiration or termination of the Contract, Client and its End Users will immediately cease accessing and using the Software, and PwC may disable access and use with immediate effect. Subject to any applicable law, PwC may destroy or otherwise dispose of any of Client's content or data that PwC has in its possession.

11. Dispute Resolution

If a dispute arises in relation to the Contract, the parties will attempt to resolve it by discussion, negotiation and mediation before commencing legal proceedings. Any Claims by Client in relation to the Services or the Contract must be brought no later than one year from the date Client became aware or reasonably should have become aware of the facts which give rise to the alleged Claim. Any Claims by Client in relation to the Software or the Contract must be brought no later than one year from the date Client became aware or reasonably should have become aware of the facts which give rise to the alleged Claim.

Any disputes, controversy or claim arising out of or relating to the Contract shall be referred for arbitration at the Asian International Arbitration Centre (the "AIAC") under the rules of the AIAC that are in force when the disputes, controversy or claim arises. The arbitral tribunal shall comprise a panel of three arbitrators. Each party shall be entitled to appoint one arbitrator each. The two party-appointed arbitrators shall agree on the third arbitrator who shall be the presiding arbitrator. If the two arbitrators cannot agree on a third arbitrator, then the third presiding arbitrator will be appointed by the Director of AIAC. The language to be used in the arbitral proceedings shall be English and the place of arbitration shall be in Kuala Lumpur. The arbitral tribunal's decision and/or award shall be final and binding upon the parties.

12. General

12.1 Force Majeure — Any delay in performance caused by fire, flood, earthquake, elements of nature or acts of God, epidemics, pandemics, wars, terrorist acts, site-specific terrorist threats, riots, civil disorders, rebellions or revolutions, government orders, network communications failure or delay, or any other similar cause beyond the reasonable control of a party is not a breach of the Contract for so long as such conditions prevail and the obligated party continues to use reasonable efforts to mitigate the force majeure event.

12.2 Entire Agreement and Severability — The Contract forms the entire Contract between PwC and Client in relation to the Software and replaces any earlier written or oral contracts, representations or discussions. If any provision is found to be unenforceable, the remainder of the Contract will be enforced to the fullest extent possible. No party is liable to any other party (whether for negligence or otherwise) for a representation that is not in the Contract.

12.3 PwC Subcontractors — PwC may use PwC Subcontractors to perform the obligations of the Contract and for the other purposes set out in clauses 5 and 6 of these terms. PwC is solely responsible for the Services performed or Software provided by the PwC Subcontractors.

12.4 Assignment — No party may assign or delegate its rights or obligations under the Contract without the other party's prior written consent, and any assignment or delegation without such consent is void.

12.5 Publicity — PwC may refer to Client for marketing purposes (for example as a client and user of the Software) as long as PwC does not disclose Client Confidential Information. Except

as expressly set out in the Contract, Client does not and will not acquire any right under the Contract to use, and will not use, the name "PricewaterhouseCoopers" or "PwC" (either alone or in conjunction with or as part of any other word or name) or any logos, marks or designs of PwC or its related entities.

12.6 Rights of Third Parties — Except as set out in clause 8.4, a person or entity that is not a party to the Contract has no rights and may not enforce any term of the Contract.

12.7 Survival — Any clause that is intended to survive termination of the SaaS Terms will do so including, but not limited to, clauses 3–9 and 11–13.

12.8 Relationship — PwC is an independent contractor to Client and is not in any partnership, joint venture, fiduciary, employment, agency or other relationship with Client. Neither party to the Contract has the power to bind the other.

12.9 Independence — The parties will cooperate regarding the Client and PwC's audit independence requirements. The Client will notify PwC as soon as it is permitted by law to do so of any proposed change that the Client believes is likely to occur (for instance, in the Client's group structure, or in relation to individuals that have significant influence over the Client) that could result in the relationship between the parties not being permitted under any audit independence rule or regulation. Information about when, in PwC's opinion, may not be permitted is available from PwC on request. This information is solely to help Client comply with this notification requirement and is not independent advice.

12.10 Changes — Any amendment to the Contract is effective only when agreed in writing.

12.11 Governing Law — The Contract and any dispute arising from the Contract, whether contractual or non-contractual, will be exclusively governed by the laws of Malaysia.

13. Definitions

The words and expressions defined in the Letter of Engagement or within the SaaS Terms will have those meanings throughout the Contract. The following words and expressions have the meanings given to them below:

Term	Definition
"Confidential Information"	with respect to a disclosing party, means all information, data and material disclosed by such disclosing party to the receiving party (in whatever form) that is marked or described as, or provided under circumstances reasonably indicating it is, confidential or proprietary. PwC's Confidential Information includes the Software, the Documentation and all non-public information and materials (technical, business and otherwise) related to the Software (and the use of it) or provided by PwC to Client in relation to the Contract.

"End User"	means, subject to clause 3.1, any Client or Client Affiliate personnel permitted by Client to access and use the Software.
"Intellectual Property Rights"	means all copyrights, patents, rights with respect to trademarks, service marks, and trade dress, trade secret rights, rights in domain names, rights with respect to databases and other compilations and collections of data or information, publicity rights, and other intellectual and industrial property rights anywhere in the world, whether statutory, common law or otherwise.
"PwC Firm"	means any entity or partnership within the PricewaterhouseCoopers network of firms, each of which is a separate legal entity.
"PwC Subcontractors"	means other PwC Firms and other subcontractors, contractors and IT and other services providers used by PwC or other PwC Firms.
"Services"	means the services to be performed and deliverables (if any) to be prepared by PwC for Client as described in the Letter of Engagement / relevant engagement letter.
"Software Account"	means an End User account associated with a unique username and password, through which the End User may access and use the Software as permitted under the Contract.

Claude 4.6 Opus

PwC's Online Academy — Terms and Conditions

Subscription Agreement

Thank you for subscribing to PwC's Online Academy. Before we can activate your 12-month licenses, we need your help to complete this form and agree to the terms of business.

1.1 Terms

Please read this Terms of Business ("agreement") carefully. By clicking 'I agree', you agree to be bound by this agreement concerning your installation of, access to or other use of the software or product provided by PricewaterhouseCoopers Risk Services Sdn Bhd ("PwC"). If you do not accept the terms of this agreement, then you should not use the services or product.

1.2 The Registration Process for PwC's Online Academy

By submitting the registration form, you will order the registration for the PwC's Online Academy annual subscription. After the necessary internal processes and registration are confirmed, a welcome email will be sent to the email address registered in this form.

1.3 Terms and Conditions

By completing the registration process, you represent that you are authorised to enter into these terms of use of the PwC's Online Academy subscription and you agree that you will comply with these terms and all applicable laws and regulations, including relevant copyright and trademark laws.

When you submit this form, it will not automatically collect your details like name and email address unless you provide it yourself.

Online Academy — General Terms of Business

1. Introduction

1.1 Thank you for engaging PricewaterhouseCoopers Risk Services Sdn Bhd (1154008-H) ("PwC", "we", "us") to provide the Client with PwC's Online Academy, "Product", on terms which are described in this engagement letter and the attached terms of business ("Engagement Letter"). These together form the agreement between us and sets out the services that we have agreed to provide to the Client and the terms that will apply in connection with the services.

2. The Product, Services, Background and Purpose

2.1 This is explained in the attached Schedule 1 ("Services").

2.2 Limitation of Technical Support

Technical support provided by the Provider will be limited to issues directly related to accessing and using the online training platform. The Provider shall not be responsible for resolving issues related to the client's hardware, software, internet service provider, or other external factors outside the Provider's control.

2.3 PwC is responsible only for providing the Services and does not make any warranties regarding the success or the outcome of the Services, nor as to any results to be attained by completing the online learning or using the training materials provided. We do not assume management responsibilities and function, and do not make decisions on behalf of management nor take responsibility for the preparation and fair presentation of the audit client's financial statements in accordance with an applicable financial reporting framework as part of the clause.

3. Fees

3.1 These will be invoiced and be payable as set out in the terms attached with this form.

4. Deliverables

4.1 Please note that the training materials only reflect information at the time of their preparation and have not been updated to reflect changes that may have occurred since that time. The training materials are not intended to constitute a definitive or complete statement of the law on any subject and do not constitute legal advice in any specific situation. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in the training materials, and, to the extent permitted by law, PwC, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in the training materials or for any decision based on it. The materials are the sole property of PwC and should not be used for other purposes without PwC's express approval.

5. Your Responsibilities

5.1 PwC assumes no responsibility to tailor training materials to the Client's business needs or to identify all potential business implications affecting the Client. In the event that the Client wishes to rely on the training materials to form business decisions, it is the Client's responsibility to determine the appropriateness of the content.

The Client's use of, or reliance on, the information for any purpose will be entirely at the Client's own risk. PwC, its partners and employees accept no responsibility to the Client (or anyone else) in relation to the information, or its use for any purpose.

6. The Team

6.1 Ling Hsem Wei is the person in charge of providing the Services to you, assisted by Kamaliah Kasmaruddin and such other personnel as we believe are required. If we believe that it is necessary for us to change any of the named individuals, we will let you know. Our teams may include contractors (which may include those operating through their own companies) as well as PwC staff.

6.2 You have designated yourself to be our primary contact in relation to this engagement as a person with the knowledge, experience and ability to make decisions in relation to the Product and Services.

7. Client Feedback

As part of our commitment to continuing improvement in the quality of service to our clients, at the end of the engagement we would like to seek your feedback. This will be done via an online survey. If you raise any issues which require follow up, Kamaliah Kasmaruddin, PwC's Online Academy Lead, may call you to discuss these with you in more detail.

8. Monitoring

The Services will be based on the law, regulations and guidance applying at the date the Services are provided. We will not monitor or be responsible for the effects of any subsequent changes in law, regulations or guidance.

9. Auditor/Independence Considerations

In order to safeguard our independence as your auditors (if any), you confirm that your use of the Product will not form a significant part of your internal control over financial reporting and you agree to inform us if there is a risk of it becoming a significant part of your internal control over financial reporting in the future, as this would be incompatible with our role as your independent auditors.

As your auditors we may have regard to your response to the outputs of the Product however any output will not, of itself, form any part of the audit evidence on which we base our opinions.

Should we be appointed as your auditors at a future date, we will need to comply with relevant independence requirements. You understand and acknowledge that we may be required to stop providing you with, and you would need to stop using the Product.

PwC's Online Academy — Schedule 1

1. Background

(a) PwC's Online Academy is a subscription-based online learning platform (app or website) offering a range of professional development programmes in forms of e-learns, short videos, articles and podcasts, and designed based on the best practices of PwC's global network of firms.

2. Product

(a) PwC's Online Academy has the following specifications:

- i. Twelve (12) months access to PwC's Online Academy platform through email provided in section above
- ii. One (1) Curated Learning Journey by PwC's Academy (with a minimum of 32 hours of eLearns)
- iii. Recommended Learning
- iv. Autonomous @ Self Paced Learning Platform

3. Restrictions and Other Obligations

(a) The Client shall:

- i. Ensure that the number of licensed users using the Product does not exceed 1 pax as outlined in the email given in the section above;
- ii. Ensure licensed users are aware that the licences are not transferable between individuals. Transfer of subscriptions to the PwC's Online Academy platform is strictly prohibited under normal circumstances. However, we provide a one-time exemption specifically in cases of resignation. To request this exemption, the resigning user must submit a formal written request accompanied by relevant supporting documents to our designated email address my.academy@pwc.com. Please note that this exemption is granted solely on a one-off basis and is contingent upon the approval of the submitted documentation.
- iii. Not alter or remove any copyright, disclaimer or proprietary mark contained in the Product or its output;
- iv. Not rely upon any information, materials or documentation contained in the Product for any business decisions;
- v. Ensure only licensed users as per the section above will utilise the Product;
- vi. Be restricted to share or broadcast the content of the Product in any public platforms. This includes, but is not limited to, the use of the Product in conferences, external trainings, forums, webinars, and in any other form on the Internet which is not expressly permitted herein;
- vii. The content, assets, and user interface cannot be customised, such as adding a logo or modifying the content, based on the company's branding or strategy;
- viii. Should an administration licence be included in the user licence purchased, the administrator will have the same benefits as users with additional access to a users' utilisation dashboard.

ix. CPE/CPD hours are subject to the members'/users' respective professional qualification body and its approval processes. The compliance and fulfilment of hours is the responsibility of the individual member.

4. Duration

(a) **Access start date:** The access start date is subject to payment received or the date stated in the quotation submitted HRDC Grant application if full amount is claimable, whichever comes first.

(b) **Subscription term:** Twelve (12) months.

(c) The subscription term will be automatically renewed for successive periods of twelve (12) months unless either party:

(i) notifies the other party of termination, in writing, at least 30 days before the end of the term; or

(ii) otherwise terminated in accordance with the provisions of this Engagement.

(d) In the event that the application for renewal is rejected by the HRD, either party may request the termination of this contract without penalty. Such a request must be made in writing within 5 working days of receiving the HRD's decision. Upon termination under this clause, all parties shall be released from any further obligations under this contract, except for payment and those obligations that expressly survive termination.

(e) The following shall be deemed as acceptable delays:

(i) Delays by the Client in signing off on the Engagement or any relevant documents (including changes made in the content);

(ii) Delays caused by other third parties out of the control of PwC; and

(iii) Other unforeseen events (that cannot be mitigated by PwC) which postpones the access start date.

5. Service Specification

The services that PwC should deliver to Clients are as follows — Services includes PwC's Online Academy Admin and User function that includes:

(a) Provide hosting, maintenance (including enhancements, improvements, error corrections and upgrades made to the Product from time to time) and support services (including customer support and technical support) in respect of the Product, which we may subcontract to a third party.

(b) Provide initial support to guide Clients on how to use the PwC's Online Academy platform and to activate and/or deactivate the licences upon provisioning of the services.

(c) Provide fully functioning features that are available in PwC's Online Academy platform.

Administrator (for admin access only)

(a) Site setup — configure PwC's Online Academy (e.g. access activation based on the Users' email in the section above)

(b) Reports and dashboards access to Administrator account only — view metrics about your users and content

(c) Admin Training site — Self-service training guide with video tutorials

(d) Provide access to Dashboards and Reports. Dashboards provide metrics related to user activity within PwC's Online Academy and the status of key operational functions. Reports provide several views of operational data to analyse activity within PwC's Online Academy.

Users

(a) Receive an email notification once access has been granted

(b) Access Assignments and Content Promotions

6. Fees

(a) Our fee for this engagement shall be as quoted in the HRDC quotation or relevant brochure you have received; and it is quoted inclusive of any Malaysian Government Tax applicable at the prevailing rates such as Sales and Services Tax ("SST"). Our fee does not include the fee of other professional advisers. Such fee (if any) shall be first agreed by you and charged to you as out-of-pocket expenses.

(b) In the event of cancellation by the Client prior to the access start date, a cancellation fee shall be paid by the Client in full amount as stated in the original quotation. The billing upon cancellation shall be payable within thirty (30) days of the Client's notification to cancel.

(c) Any additional technical support required over our assumption above will be charged on a fixed basis and agreed with you in advance.

(d) These fees are exclusive of taxes and any reasonable out of pocket expenses. All fees paid in advance are non-refundable upon termination of the agreement by you.

(e) We shall review the annual fee at the end of each 12-month period to take into account your support requirements and any inflationary rises, and we shall agree with you in writing (including, by way of email) if any fee increases are required in the annual fee for the subsequent year.

7. HRDC Compliance

(a) In the event the Client wishes to claim with the Human Resource Development Corporation ("HRDC"), the Client is required to submit a grant application to HRDC based on the guideline and/or circular provided by HRDC before the access start date.

(b) Should the approved grant amount be less than the total subscription fees, PwC will invoice the Client the remainder of the subscription fees, net of HRDC approved claimable amount. The Client is obligated to pay the net invoice amount prior to the access start date.

(c) If the Client is opting for HRDC to pay the 30% upfront payment to PwC, the Client must select this option in the eTris portal when submitting the grant application. Upon HRDC's approval, the remaining 70% approved HRDC claimable amount will be paid by HRDC after the Client's completion of the pre-agreed minimum e-Learning hours within the subscription period of twelve (12) months as stated in Clause 7(f).

(d) If the completed JD14 document, as detailed in the process flow available at <https://hrdcorp.gov.my/wp-content/uploads/2021/10/6-Process-Flow-for-Claim-Application.pdf>, is not returned within 14 working days of receipt, PwC reserves the right to bill the fee amount directly to the client.

(e) If PwC has not received a notification of successful grant application prior to the access start date, PwC will proceed to invoice the full subscription fees to the Client.

(f) All licensed users must complete the minimum 32 eLearning hours, agreed by both parties, based on the approved calculation by HRDC in order for the Client to be eligible for the HRDC Claim. If the licensed users fail to fulfil the minimum hours by agreed timeline, the full subscription fees will be reflected on the final invoice.

(g) eLearns are defined as courses with assessments and/or knowledge checks.

(h) Please note that the amount claimable from HRDC is subject to both the HRDC's approval amount and the client's levy balance. Any portion of the subscription fee not covered by HRDC will be borne by the Client.

Software-as-a-Service (SaaS) — Terms of Business

MY Software as a Service — Terms of Business

1. Introduction

1.1 Contract — These SaaS Terms apply to the provision of Software and associated Services by PwC to Client under the Contract, as described in the Letter of Engagement.

1.2 Precedence — In the event of conflict between the Letter of Engagement and these terms, the express terms of the Letter of Engagement will govern.

2. Software and Services

2.1 Ownership of the Software — PwC (or its licensors) owns all right, title, and interest, including all Intellectual Property Rights, in and to the Software and any Documentation or other materials provided by PwC under the Contract.

2.2 Grant of Rights — PwC grants to Client a limited, non-exclusive, non-transferable right for Client and its End Users to access and use the Software during the Term, solely in accordance with the Documentation and this Contract. Client and its End Users may only access and use the Software through the URL designated by PwC and only with valid Software Accounts granted to Client by PwC. Client has no right to create derivative works of the Software.

2.3 Hosting — During the Term, PwC will host, maintain and make available the Software to Client and its End Users pursuant to the Contract. To the extent PwC provides details of availability targets and other service levels that might apply to the Software from time to time, the targets or service levels are subject to change and not contractually binding. Any targets or service levels:

(a) refer to access to the Software over the Internet; and

(b) exclude any periods of downtime or suspension described in clause 10.

2.4 Support and Maintenance — PwC will provide support and maintenance services for the Software as described in the Letter of Engagement, which may include updates to the Software to address error corrections, legal or regulatory issues, and/or urgent security or performance related issues. If PwC makes a material change to the Software, PwC will inform Client.

2.5 Ancillary Services — PwC will perform the Services described in the Letter of Engagement for Client, for the purpose set out in the Letter of Engagement, with reasonable skill and care. PwC expressly disclaims all liability, responsibility and duty of care to anyone other than Client in connection with the Services. To the extent required to secure the Services, Client will provide accurate and complete information to PwC in a timely manner. PwC is entitled to rely on, and will not verify any information provided by, or on behalf of, Client relating to the Services.

2.6 Retention — Client may request that PwC delete Client Materials that are stored on the Software. PwC will use commercially reasonable efforts to comply with such request, and Client will reimburse PwC for any associated costs and expenses incurred by PwC. Client acknowledges and agrees, however, that some residual Client Materials may remain in back-up files, deletion logs and similar materials despite deletion efforts.

2.7 Open Source Software — The Software may include certain free and open source software components (together, "Open Source Software"). Client's use of Open Source Software is governed exclusively by the terms applicable to the Open Source Software and not the terms of the Contract. Client acknowledges any access to Open Source Software is provided on an "as is" basis.

2.8 Facilities — All facilities used to host the Software will adhere to reasonable security standards no less protective than the security standards at facilities where PwC hosts and stores its own data and software of a similar type. PwC has implemented at least industry standard systems and procedures designed to:

- (a) ensure the security and confidentiality of the Software; and
- (b) protect against anticipated threats or hazards to the security or integrity of the Software.

2.9 Data Location — PwC may host the Software anywhere PwC or PwC Subcontractors maintain facilities, unless otherwise agreed by the parties in the Letter of Engagement.

2.10 Anti-Virus — PwC will use standard, commercially-available virus-checking software in relation to any data, files and output accessible using the Software.

2.11 Feedback — If Client chooses to provide comments or feedback to PwC in relation to the Software, Client hereby grants to PwC a worldwide, nonexclusive, royalty-free, transferable, sublicensable, perpetual and irrevocable licence to use and otherwise exploit the Feedback for any purpose.

3. Client Responsibilities

3.1 End Users

- (a) Client is responsible for its and its End Users' use of the Software, including compliance with the Contract.
- (b) Client will ensure that only End Users access the Software.
- (c) Client will promptly notify PwC in writing if (i) any changes to the End Users' access rights or permissions are required; and/or (ii) Client becomes aware of any unauthorised use of the Software.
- (d) Client may not licence or transfer its rights in relation to the Software except as permitted under clause 12.4.

3.2 Acceptable Use

Client will not and will ensure that End Users will not:

- (a) infringe PwC's or its licensor's Intellectual Property Rights;

(b) decompile, decipher, disassemble, reverse engineer or otherwise decrypt the Software except to the extent permitted by non-excludable laws;

(c) use the Software to provide services to a third party or allow any third party to either obtain a copy of the Software or to access or use the Software in any way not expressly agreed in writing by PwC in advance;

(d) integrate or inter-operate the Software with other software, hardware or data used or licensed by Client or the Software without obtaining any necessary permits, consents or licences required; or

(e) duplicate, modify or create a derivative work from the Software without PwC's prior written consent.

3.3 Client Materials

Client will ensure that it has the necessary rights to provide the Client Materials to PwC and to grant the rights and licences granted to PwC under the Contract. Client acknowledges that the Software is not intended to hold or maintain master or original information and agrees that Client will be solely responsible for maintaining a backup of all Client Materials.

3.4 Information About Use

Upon PwC's reasonable request, Client will allow PwC (or PwC Subcontractors) to undertake an audit or inspection for the purposes of ascertaining whether Client is in compliance with this Contract. Client agrees to facilitate such audit or inspection by making available relevant records evidencing its use of the Software and by directing its personnel to cooperate with PwC.

4. Fees

4.1 Payment Method — Client will pay PwC fees as described in the Letter of Engagement. Except as set out in clause 7.2(c), all fees paid are non-refundable. Unless otherwise stated in the Letter of Engagement, PwC may vary its fees in each year of the Contract.

4.2 Taxes — Client will pay any taxes, including sales, use or value added tax arising from, or levied on PwC in relation to, the Software and Services (excluding taxes on PwC's income).

5. Confidentiality

5.1 Confidential Information — The parties agree to use the other's confidential information not found in the public domain only in relation to the Services, and not to disclose it, except where required by law or regulation or by a professional body of which the parties are a member. However, PwC may give confidential information (i) to other PwC firms and contractors as long as they are bound by confidentiality obligations, and (ii) to insurer and legal advisers in the event of any actual, threatened or contemplated litigation in connection with the Services.

PwC and other PwC firms may also use confidential information for any lawful business purpose as long as Client or others cannot be identified.

5.2 Return of Confidential Information — Except to the extent necessary for a party to continue to exercise its rights and perform its obligations under the Contract or as required by applicable law or professional standard, at any time upon the disclosing party's request, a receiving party will delete or destroy documents and other materials that contain or constitute Confidential Information of the disclosing party, as directed by the disclosing party.

5.3 Data Use — Notwithstanding other provisions in this Contract and provided that PwC complies with its confidentiality obligations, Client agrees that PwC may use any information obtained from Client's use of the Software or supplied by Client or anyone else working with or for Client for the purposes of improving the Software and PwC's services.

6. Data Protection

6.1 Compliance — Each party will comply with applicable data protection legislation.

6.2 Providing Personal Data — Client will not provide PwC with personal data unless the personal data is required for the performance of the Contract. In respect of any personal data shared with PwC, Client confirms it has the necessary authority for PwC to use and transfer it in accordance with the Contract, and that data subjects have been given required information regarding its use.

6.3 Permitted Processing — Each party may process personal data for any of the following purposes:

- (a) performing the Contract;
- (b) security, quality and risk management activities;
- (c) complying with any requirement of law, regulation or a professional body of which it is a member;
- (d) administering, managing and developing its business and services; and
- (e) providing information about itself and its range of services.

Additional information about how PwC uses personal data is provided in the privacy notice at <https://www.pwc.com/my/en/home/privacy-commitment.html>

6.4 Permitted Transfers — Each party may transfer personal data shared with it to any of its Affiliates (if Client) or PwC Subcontractors (if PwC) in relation to any of the purposes set out in this clause 6. Some of these recipients may be located outside the country where the personal data originated or the data subjects are located. Each party may transfer the personal data only where it has a lawful basis to do so and any appropriate contractual or comparable safeguards

required by applicable data protection legislation are in place to protect the personal data being transferred.

6.5 Data Processing Services — To the extent Client engages PwC to process personal data on Client's behalf, PwC will:

- (a) process it only on Client's documented instructions (which include any processing permitted under the Contract);
- (b) implement appropriate measures designed to ensure its security, including imposing confidentiality obligations on relevant personnel;
- (c) transfer it only to sub-processors (permitted under the Contract or as notified to Client or set out in PwC's privacy statement) under a written contract that imposes obligations consistent with those in this clause 6.5;
- (d) provide Client with commercially reasonable assistance in carrying out any legally required data protection impact assessments, complying with the rights of data subjects and complying with Client's own data security obligations under applicable data protection legislation;
- (e) notify Client without undue delay after becoming aware of a breach of security that led to its accidental or unlawful destruction, loss or alteration or to its unauthorised disclosure;
- (f) on Client's request, either return or destroy personal data when the Contract ends; and
- (g) on Client's written request, provide Client with reasonable information necessary to demonstrate PwC's compliance with this clause 6.5, which may include any available third party security reports.

7. Intellectual Property Indemnity

7.1 Indemnity — PwC will defend any claims against Client in Malaysia alleging that the Software infringes a third party's Intellectual Property Right ("IPR Claim") and indemnify Client for any judgements awarded against Client arising from an IPR Claim that will not be appealed or any final settlement approved by PwC.

7.2 Potential Claim — When PwC becomes aware of any actual or potential IPR Claim, it may at its sole discretion:

- (a) modify or replace any part of the Software with functionally equivalent features and performance;
- (b) obtain rights for Client to continue using the Software; or
- (c) terminate the Contract and issue a refund for the fees (if any) paid for the Software for the remainder of the Term.

Client agrees to abide by PwC's decision and, if directed by PwC, to stop using the Software.

7.3 Claims Procedure — This indemnity is conditional on Client:

- (a) having complied with and continuing to comply with the Contract;
- (b) notifying PwC promptly of any actual or threatened IPR Claim;
- (c) giving PwC control of the defence and settlement of the IPR Claim;
- (d) complying (at PwC's expense) with all of PwC's reasonable requests in defending or settling the IPR Claim;
- (e) taking all reasonable steps to mitigate the amount of Client's loss; and
- (f) without PwC's prior written consent, not making any admission or acting in a way that may be prejudicial to any litigation or negotiation of the IPR Claim.

7.4 Exclusions — This indemnity does not cover IPR Claims arising from:

- (a) the combination of the Software with products or services not provided by PwC;
- (b) modification of or work performed on the Software by any person other than PwC;
- (c) modifications to the Software made at Client's direction; or
- (d) Client's breach of the Contract.

8. Liability

8.1 Exclusions of Loss — To the fullest extent allowed by applicable law, in no event will PwC be liable for:

- (a) loss or corruption of Client's data;
- (b) loss of profits, goodwill, business opportunity, anticipated savings or benefits; or
- (c) indirect, punitive, special, exemplary or consequential loss or damages.

8.2 Liability Cap — Subject to clause 8.3, PwC's total liability for all Claims relating to the Software and the Contract is limited to the amount of fees payable under the Contract during the 12 months preceding the date on which the claim arose.

8.3 Restriction on Claims — PwC partners, principals, and employees, and PwC Subcontractors (collectively, "Beneficiaries"), have no liability or obligations arising out of the Contract. Client agrees to:

- (a) bring any Claim arising from the Services or the Software against PwC and not against the Beneficiaries; and

(b) ensure that its Affiliates do not assert any Claim against PwC or the Beneficiaries.

If any Affiliates receive Services or Software under the Contract, Client will provide a copy of the Contract to such Affiliates, inform them that the delivery of the Services or Software is governed by the terms of the Contract (including the liability limitations herein), and Client's Affiliates should notify Client of any disputes or potential Claims arising from the Services or Software.

8.4 Client Affiliates — Client will ensure that its Affiliates comply with the Contract as if they were the Client, and Client assumes responsibility and liability for such Affiliates' acts and omissions including their compliance with the Contract.

8.5 Interdependence — PwC will not be responsible for any delay or loss that arises because Client or any third party fails to cooperate with PwC or fulfil its obligations under the Contract.

8.6 Client Indemnity — Client will defend and indemnify PwC and PwC Subcontractors in any third party Claim to the extent arising from Client's or End Users' use of the Software or breach of the terms of the Contract.

9. Warranty

9.1 PwC Warranties — PwC warrants that the Software, in the form provided to Client and when accessed and used in accordance with the Contract, will function in all material respects as set forth in the Documentation. PwC does not warrant that the Software or its outputs will be free from viruses or other harmful components. In this clause, "Software" excludes any data, software and other content and materials that are owned by any third party and included in the Software.

9.2 Exclusion of Warranties — To the fullest extent permitted by law, no warranties, conditions or other terms are implied under this Contract. PwC does not warrant that the Software will:

- (a) be fit for any particular purpose;
- (b) be free of errors or defects, or operate securely, continuously or in an uninterrupted manner;
- (c) result in Client's compliance with laws, rules or regulations of any government or regulatory authority; or
- (d) meet Client's needs.

9.3 Client Responsibility — Client accepts responsibility for verifying the accuracy of the data input to the Software.

9.4 Third Party Products Including Open Source Software — Notwithstanding any other provisions in the Contract, any third party products and all related components and information are provided on an "as is" and "as available" basis without any warranties of any kind, and PwC expressly disclaims any and all warranties, whether express or implied, including but not limited to the implied warranties of merchantability, title, fitness for a particular purpose, and non-

infringement. Client acknowledges that PwC does not warrant that the Services will be uninterrupted, timely, secure, error-free or virus-free, nor does it make any warranty as to the results that may be obtained from use of these third-party products, and no information, advice or services obtained by Client from PwC or through PwC shall create any warranty not expressly stated in this terms of use. Client is bound by any terms of use imposed by the licensors of these third-party products.

9.5 Suspension — PwC may suspend the use of or access to the Software from time to time:

- (a) to perform routine or emergency maintenance;
- (b) to implement service changes and upgrades to the Software;
- (c) if PwC reasonably believes that Client's or any End User's use of the Software could adversely impact other clients' or their end users' use of the Software or the hosting environment, such as the servers used to provide the Software;
- (d) if there is suspected unauthorised third party access to the Software;
- (e) if PwC reasonably believes that suspension is required to comply with applicable law;
- (f) if PwC becomes aware of any actual or potential IPR Claim;
- (g) to mitigate issues caused by any acts or omissions of third parties or issues with any internet infrastructure; or
- (h) if Client is in breach of the Contract, or if the Software is, in PwC's opinion, being misused.

Any such suspension or resulting downtime will be limited to the minimum extent necessary in the circumstances, as determined by PwC.

10. Term and Termination

10.1 Term — The Contract will commence on the Effective Date specified in the Letter of Engagement and will last for the Term specified in the Letter of Engagement, unless it is terminated earlier in accordance with the Contract's terms (the "Term").

10.2 Termination by Either Party — Either party may terminate the Contract by providing written notice to the other party if:

- (a) the other party materially breaches its obligations under the Contract and does not cure such breach within 14 days after receipt of written notice of the breach;
- (b) the other party is or appears likely to be unable to pay its debts or becomes insolvent; or
- (c) the performance of the Contract (including the application of any fee arrangements) may breach independence restrictions that apply or arise with respect to PwC's relationship with

Client or result in a breach of a legal or regulatory requirement or standard that is binding on the parties.

10.3 Termination by Client — Client may terminate the Contract for its convenience on 90 days' prior written notice to PwC, provided that Client, within five (5) days after the effective date of termination, pays PwC any fees that would otherwise have been due for the remainder of the Term (as if the Contract had not been terminated).

10.4 Termination by PwC — PwC may terminate the Contract if Client or any End User fails to cooperate with a reasonable audit or inspection by PwC of any suspected violation of the Contract.

10.5 Effect of Termination — Client will pay to PwC all fees then due and owing in accordance with the Contract as at the date of termination or expiration. Upon expiration or termination of the Contract, Client and its End Users will immediately cease accessing and using the Software, and PwC may disable access and use with immediate effect. Subject to any applicable law, PwC may destroy or otherwise dispose of any of Client's content or data that PwC has in its possession.

11. Dispute Resolution

If a dispute arises in relation to the Contract, the parties will attempt to resolve it by discussion, negotiation and mediation before commencing legal proceedings. Any Claims by Client in relation to the Services or the Contract must be brought no later than one year from the date Client became aware or reasonably should have become aware of the facts which give rise to the alleged Claim. Any Claims by Client in relation to the Software or the Contract must be brought no later than one year from the date Client became aware or reasonably should have become aware of the facts which give rise to the alleged Claim.

Any disputes, controversy or claim arising out of or relating to the Contract shall be referred for arbitration at the Asian International Arbitration Centre (the "AIAC") under the rules of the AIAC that are in force when the disputes, controversy or claim arises. The arbitral tribunal shall comprise a panel of three arbitrators. Each party shall be entitled to appoint one arbitrator each. The two party-appointed arbitrators shall agree on the third arbitrator who shall be the presiding arbitrator. If the two arbitrators cannot agree on a third arbitrator, then the third presiding arbitrator will be appointed by the Director of AIAC. The language to be used in the arbitral proceedings shall be English and the place of arbitration shall be in Kuala Lumpur. The arbitral tribunal's decision and/or award shall be final and binding upon the parties.

12. General

12.1 Force Majeure — Any delay in performance caused by fire, flood, earthquake, elements of nature or acts of God, epidemics, pandemics, wars, terrorist acts, site-specific terrorist threats,

riots, civil disorders, rebellions or revolutions, government orders, network communications failure or delay, or any other similar cause beyond the reasonable control of a party is not a breach of the Contract for so long as such conditions prevail and the obligated party continues to use reasonable efforts to mitigate the force majeure event.

12.2 Entire Agreement and Severability — The Contract forms the entire Contract between PwC and Client in relation to the Software and replaces any earlier written or oral contracts, representations or discussions. If any provision is found to be unenforceable, the remainder of the Contract will be enforced to the fullest extent possible. No party is liable to any other party (whether for negligence or otherwise) for a representation that is not in the Contract.

12.3 PwC Subcontractors — PwC may use PwC Subcontractors to perform the obligations of the Contract and for the other purposes set out in clauses 5 and 6 of these terms. PwC is solely responsible for the Services performed or Software provided by the PwC Subcontractors.

12.4 Assignment — No party may assign or delegate its rights or obligations under the Contract without the other party's prior written consent, and any assignment or delegation without such consent is void.

12.5 Publicity — PwC may refer to Client for marketing purposes (for example as a client and user of the Software) as long as PwC does not disclose Client Confidential Information. Except as expressly set out in the Contract, Client does not and will not acquire any right under the Contract to use, and will not use, the name "PricewaterhouseCoopers" or "PwC" (either alone or in conjunction with or as part of any other word or name) or any logos, marks or designs of PwC or its related entities.

12.6 Rights of Third Parties — Except as set out in clause 8.4, a person or entity that is not a party to the Contract has no rights and may not enforce any term of the Contract.

12.7 Survival — Any clause that is intended to survive termination of the SaaS Terms will do so including, but not limited to, clauses 3–9 and 11–13.

12.8 Relationship — PwC is an independent contractor to Client and is not in any partnership, joint venture, fiduciary, employment, agency or other relationship with Client. Neither party to the Contract has the power to bind the other.

12.9 Independence — The parties will cooperate regarding the Client and PwC's audit independence requirements. The Client will notify PwC as soon as it is permitted by law to do so of any proposed change that the Client believes is likely to occur (for instance, in the Client's group structure, or in relation to individuals that have significant influence over the Client) that could result in the relationship between the parties not being permitted under any audit independence rule or regulation. Information about when, in PwC's opinion, may not be permitted is available from PwC on request. This information is solely to help Client comply with this notification requirement and is not independent advice.

12.10 Changes — Any amendment to the Contract is effective only when agreed in writing.

12.11 Governing Law — The Contract and any dispute arising from the Contract, whether contractual or non-contractual, will be exclusively governed by the laws of Malaysia.

13. Definitions

The words and expressions defined in the Letter of Engagement or within the SaaS Terms will have those meanings throughout the Contract. The following words and expressions have the meanings given to them below:

End of Terms and Conditions.