

Terms of Business

The services

1.1 Services for your benefit

(a) The services are provided solely for you for the purpose and in relation to the scope set out in the engagement letter.

(b) You may make copies of any deliverables that are provided pursuant to the services. You may modify the deliverables for your own internal use but if you modify the deliverables, you agree to remove all references to any PwC entity from such deliverables.

(c) Unless with our prior written consent, you may not (i) share any part of the contents in our deliverables with anyone else, or (ii) disclose or directly or indirectly refer to our deliverable or any part of the contents thereof, or (iii) include our name or logo in any public document or make any public statement about us or about the deliverables, or (iv) discuss our services with anyone else.

(d) If you are required by law to disclose any deliverable or any part of the contents of our deliverables, you must notify us immediately before making any such disclosure as long as it is not prohibited by law for you to do so.

1.2 Liability to you alone - We accept no liability or responsibility to anyone other than you in connection with the services or the agreement. You agree to reimburse us for any liability and costs we may incur relating to any claim by anyone else in connection with the services or the agreement.

1.3 Deliverables - You may rely only on our final deliverables. We own the intellectual property rights in the deliverables and in any materials brought to or created by us under the agreement. You shall have non-exclusive, non-transferable and royalty-free licence to use, copy and reproduce the deliverables for your internal use subject always to clause 1.1. All proprietary rights and titles to background intellectual property rights ("Background IP") (as hereinafter defined) supplied or made available by either party pursuant to this agreement shall remain vested in that party and nothing in this agreement shall be construed as transferring or assigning such proprietary rights and title to the other party. Background IP means all intellectual property (including but not limited to methodology or knowledge developed) which is created prior to or independently of this agreement.

1.4 Assistance - We may have PwC firms or others assist in providing the services as our subcontractors, but we remain responsible for the services and you agree not to bring any claim against anyone other than us in connection with the services or the agreement. This paragraph is for the benefit of our subcontractors and their personnel. Each of them may rely on it as if they were a party to the agreement. They rely on this protection when becoming involved in our work. We accept the benefit of this paragraph on their behalf.

1.5 Information - You will provide us promptly with the information and instructions we require to provide the services and will ensure all information is accurate and complete. We will rely on that information and will not verify it. We may retain copies of all materials relevant to the services for at least ten years.

1.6 Performing services for others - You agree that we may perform services for your competitors or other parties whose interests may conflict with yours, as long as we do not disclose your confidential information and we comply with our ethical obligations.

Confidentiality

2.1 Confidential information - We and you 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 we are a member. However, we may give confidential information (i) to other PwC firms and contractors as long as they are bound by confidentiality obligations, and (ii) to our insurer and legal advisers in the event of any actual, threatened or contemplated litigation in connection with the services. We and other PwC firms may also use confidential information for any lawful business purpose as long as you or others cannot be identified. Our confidentiality obligation under this clause will cease after ten years from the commencement date of the services.

2.2 Referring to you and the services - We may refer to you and the services in marketing materials, as long as we do not disclose your confidential information.

2.3 Data Protection

(a) Compliance - We and you agree to comply with the applicable personal data protection laws and related regulations in relation to any personal data shared in connection with the agreement.

(b) Data processing and transfers - You agree that we may collect, use, process and transfer personal data shared with us to other PwC firms, our subcontractors and service providers (who may be located in other territories) for the purposes of (i) providing the services; (ii) maintaining our operations or client relationship management and information technology systems; (iii) security, quality and risk management reviews; (iv) providing you with information about us and our range of services; or (v) complying with any law, regulation or request by a professional body of which we are a member. We explain our approach to personal data protection in our Privacy Policy at <https://www.pwc.com/vn/en/about-us/privacy-statement.html>

(c) EEA personal data - The following additional terms apply to the processing of EEA personal data if you have informed us that any personal data shared with us is EEA personal data:

(i) Definitions:

"**EEA personal data**" means any personal data relating to a natural living person in the EEA who can be directly or indirectly identified.

"**EEA**" refers to the European Economic Area.

(ii) Where we act as a controller, we may process personal data for any of the purposes set out in the Privacy Policy.

(iii) Where we act as processor in relation to your personal data, we will: (a) process it only on your lawful written instructions; (b) implement appropriate measures designed to ensure its security, including by imposing confidentiality obligations on relevant personnel; (c) transfer it only to sub-processors under a written contract which imposes obligations consistent with those in this clause 2.3 and you authorise us to transfer your personal data to them; and (d) notify you without undue delay after becoming aware of a data breach in respect of any EEA personal data.

(iv) Where recipients are located outside the EEA, we will carry out such transfers only where we have a lawful basis to do so.

- 2.4 Electronic tools** – We may develop or use electronic tools (e.g., spreadsheets, databases, software) in providing the services. We are not obligated to share these tools with you, unless they are specified as a deliverable in this agreement. If they are not a specified deliverable, and we do share them with you, you agree that:
- (a) they remain our property
 - (b) we developed them solely for our use
 - (c) you use them at your own risk
 - (d) you may not provide them to any third party

Liability

- 3.1 Types of loss** - In relation to the services and the agreement, we exclude all liability for (i) any indirect, incidental or consequential loss or damage, (ii) loss of profit, goodwill, business opportunity or anticipated savings or benefits, and (iii) loss or corruption of data.
- 3.2 Our liability** - Our total liability for all claims relating to the services or the agreement is limited to the amount of fees payable for the portion of the services giving rise to the claim.
- 3.3 No claims against individuals** - You agree that any liability in connection with the services would be our liability only. You agree not to bring any claim (including in negligence) against any of our members, partners, directors, employees or agents.
- 3.4 Allocation of limit** - Where there is more than one addressee of the engagement letter, the limit on liability in clause 3.2 must be divided and allocated equally to each addressee or alternatively it may be divided and allocated between the addressees at your discretion provided you notify us of the allocation. If the limit is not allocated, you agree not to dispute the limit on our liability in clause 3.2.

The agreement

- 4.1 Agreement** - The agreement forms the entire agreement about the services and replaces any other document or proposal relating to them. It begins on the earlier of its date or when we start the services, until completion of the services. If anything in these terms is inconsistent with the engagement letter, these terms take precedence unless the engagement letter expressly amends a specific term.
- 4.2 Ending the agreement** - You or we may end the arrangements for the services by giving not less than fourteen days' written notice, without having to assign any reasons. Notice of termination of this agreement does not affect accrued or continuing rights or obligations (including an obligation to pay) under the agreement. In addition to the termination by notice, we may also terminate the agreement immediately by giving written notice to you if the performance of the agreement (including the application of any fee arrangements) may compromise our independence or result in a breach of a legal or regulatory requirement or standard that is binding on us.

General

- 5.1 Governing law and mode of resolving disputes**
- (a) The agreement is governed by and shall be construed in accordance with the laws of Vietnam.
 - (b) Any disputes, controversy or claim arising out of or relating to the agreement shall be referred for arbitration at the Vietnam International Arbitration Centre (the "VIAC") under VIAC rules that are in force when the disputes, controversy or claim arises.
 - (c) 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.

- (d) If the two arbitrators cannot agree on a third arbitrator, then the third presiding arbitrator will be appointed by the President of VIAC.
- (e) The language to be used in the arbitral proceedings shall be English and the place of arbitration shall be in Vietnam.
- (f) The arbitral tribunal's decision and/or award shall be final and binding upon the parties.

- 5.2 Circumstances beyond the parties' reasonable control** - Neither party shall be liable for any failure or delay in performance of its obligations under this agreement (except for a payment obligation) which is caused by circumstances beyond the reasonable control of a party. Such circumstances shall include but are not limited to any act of God, war, strike, lockout, industrial action, fire, flood, natural disaster, pandemic and/or civil unrest. If such delay or failure continues for a period of more than three months then either party may, at its discretion, immediately terminate this agreement by notice in writing at the end of the three-month period.
- 5.3 Assignment** - We may assign our rights or novate our obligations under the agreement to a successor of our business. Otherwise, rights or obligations under the agreement may not be transferred unless the prior written consent of the other has been obtained, consent of which shall not be unreasonably withheld.
- 5.4 Staff** - Neither you nor we during the engagement and within six months of termination of the agreement will solicit any staff of the other who have been involved in providing or receiving services or otherwise connected with the agreement without the prior written consent of the other party.
- 5.5 Fees, expenses and taxes** - The services will be paid for on the basis set out in the engagement letter. Any estimate we may give you is not binding. We may invoice you on a monthly basis. An invoice shall be paid within fourteen days following its date. Any reasonable expenses we incur under the agreement, and any taxes due in relation to the services, will be payable by you.
- 5.6 Fees payable on termination** - Where either we or you terminate the agreement, you agree to pay us our fees and expenses for time spent in providing the services up to the date of termination.
- 5.7 Other costs** - If we are required to provide information about you or the services to comply with a statutory obligation or other compulsory process, you will pay the reasonable costs and expenses we incur in doing so.
- 5.8 Electronic signature** - Each party agrees that the agreement may be electronically signed, and that any electronic signatures appearing on the agreement or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.
- 5.9 Compliance with anti-corruption and anti-bribery laws** - In connection with the services, both parties shall comply with the provisions of the Law on Anti-Corruption of Vietnam, PwC's own Code of Conduct and our internal Anti-Corruption Policy.
- 5.10 Interpretation** - In the agreement:
- agreement** means these terms of business, the engagement letter attached hereto and all other referenced or attached documents.
 - PwC firm** means a member firm of the PricewaterhouseCoopers worldwide network other than us.
 - we, us** or **our** refers to the PricewaterhouseCoopers entity which is party to the agreement.
 - you** or **your** refers to the party or parties to the agreement other than us.