

ETHA LTD - GENERAL TERMS OF SERVICE 2025

1. SCOPE AND APPLICATION

These General Terms of Service (the "Terms") of Etha Ltd ("Etha") apply to any purchase of Etha's DD Support Services or other consulting services performed by Etha, which are subject of the Agreement of the Parties (the "Services"). Etha and the purchaser are herein jointly referred to as "Parties" and separately as "Party".

The Terms are supplemented by the English version of the Finnish General Conditions for Consulting KSE 2013 ("KSE2013") and Etha's Environmental and Social Guidelines (ESG guidelines) unless otherwise stated in these Terms or otherwise expressly agreed between Etha and the purchaser. The purchase order (commitment letter) confirmed by Etha, the offer by Etha, the Terms, the ESG guidelines and KSE2013 shall constitute the consultancy contract (the "Agreement") between the Parties and shall prevail in this order.

No other terms or conditions than the Agreement will form part of the contractual relationship between Etha and the purchaser, unless Etha has expressly accepted in writing the application of such other terms. The Agreement will however prevail such other terms, unless otherwise agreed by the Parties.

Amendments in the Terms only apply to orders confirmed after the amendments have been published.

2. TERMINOLOGY

The terminology used in the Terms, unless expressly defined in the Terms, have the same meaning as in the purchase order, the offer and KSE2013, as applicable, unless it is evident from its context that it has a different meaning.

3. VALIDITY OF THE OFFER

An offer from Etha is valid thirty (30) days from that it has been sent to the purchaser unless otherwise agreed in writing.

4. COMMENCEMENT OF THE SERVICES

The Services commences when the written purchase order (commitment letter) is confirmed in writing by Etha or at a later date otherwise stated in the confirmed purchase order.

5. REPORTS AND CONSULTATION

Etha's consultation is adapted to the specific Service subject of the Agreement and the circumstances that have been presented to Etha. Therefore, it is not possible to use the report or advice or rely on the report or advice of Etha for any other purpose, than for which it was supplied.

The purchaser is responsible for any information it provides to Etha. Etha will not perform any independent verification of information provided for the performance of the Services and will not presume any responsibilities for damage caused by faults or errors in the information provided by the purchaser.

6. SUB-CONSULTANTS

Etha is entitled to freely appoint sub-consultants. Etha is responsible for work performed by the sub-consultant and is entitled to compensation therefore as though the work had been performed by Etha.

7. LIABILITY INSURANCE

Etha is insured by a general consultant's liability insurance with a maximum liability cover of EUR 1,000,000 per event insured against and a maximum cap of EUR 1,000,000 per year.

The maximum liability of Etha shall however not exceed the capped liability as referred to in section 14.

8. PAYMENT, EXPENSES AND INVOICING

The Services are invoiced monthly after the delivery of the Services. Any payment is due fifteen (15) days net from the date of the relevant invoice.

The necessity for travel is determined solely by Etha. Direct costs, including but not limited to travel costs, are separately invoiced based on gross costs as specified in the relevant receipts. Copies of the receipts are available to the purchaser on request.

Travel time is separately charged as consulting time if it takes place during regular office hours or on weekends or holidays. Travel time outside office hours on days when full consulting hours (7,5 h/day) are charged are free of charge. Any train travel is in first class. Flight travel in the republic of Finland is in economy class with flexible tickets. European flight travel is in economy class with non-flexible tickets.



Intercontinental overnight travel is in economy extra class, locked business class or similar with flexible tickets. Flexible tickets often re-ticking against additional fees. The purchaser shall inform Etha well in advance if fully flexible tickets are needed for a particular travel.

Daily allowance is separately charged according to the applicable Finnish regulation on tax-exempt daily allowances for travel expenses from time to time.

9. TAXES

Value added tax according to Finnish tax legislation applicable from time to time, is added to the price of the Services.

10. STORAGE OF MATERIALS

The storage period for materials is five (5) years. Etha does not have an obligation to update the format of received materials or materials that Etha has drafted itself

11. INTELLECTUAL PROPERTY RIGHTS

All intellectual property rights, including but not limited to copyrights and trademark rights, as well as other information or tools, such as calculation tools, of any materials in relation to the Service, are the exclusive property of Etha. The purchaser is entitled to use the materials for no other purposes other than for the purpose of the Services, unless otherwise agreed in writing between Etha and a duly authorised representative of the purchaser.

12. PERSONAL DATA

Each Party is a separate controller according to the EU General Data Protection Regulation (2016/679) (the "GDPR") and other hereto related national legislation, guidelines and other applicable rules ("Data Protection Legislation"). Further, the Parties do not constitute processors to each other according to the Data Protection Regulation.

The Parties shall disclose to each other personal data (as defined in the Data Protection Legislation) necessary for the provision of the Services. The Parties shall ensure that such personal data is collected, disclosed and otherwise processed according to the Data Protection Legislation.

A Party providing personal data shall promptly notify the receiving Party of any rectification or erasure of personal data or restriction of processing according to article 19 of the GDPR. A Party shall inform the other Party with undue delay if it is, or reasonably suspects to be, in breach of this section 12.

13. COMPLAINTS

The purchaser shall notify Etha of any faults or errors it has discovered in the delivered Services within fifteen (15) days from discovering or the point when the purchaser reasonably should have discovered the fault or error, or the purchaser will lose its right to claim compensation due to the fault or error.

14. LIMITATION OF LIABILITY

Etha's liability is limited to final written performances. Etha is not under any circumstances responsible for spoken comments or draft documents, neither for newsletters or similar materials which are not connected to a specific Service. If the purchaser wishes to act based on a spoken statement, the purchaser shall notify Etha in order for Etha to formulate a written and tailored performance to the purchaser, on which the purchaser can rely.

Etha is liable to compensate the purchaser for any direct economic damage caused by Etha's fault or negligence. Etha is not responsible for loss of production or profits or for any other indirect damage, loss or consequential loss. Etha shall not have any liability to third parties as a result of the purchaser's use of the Services or advice of Etha.

Etha's liability for faults or errors shall in any event not exceed the total remuneration forthcoming, based on the Agreement.

If expressly agreed between the Parties, Etha will be liable for delays if schedules are not kept, if any part of the Services cannot be completed within the proposed time frame, or if Etha is unable to commence or continue its Services, even though caused by circumstances outside its control. Etha's liability for delays is in any event limited as specified in KSE2013, section 7.4.

Etha's liability for any faults, error or delays will finally cease within one year from the delivery of the Services. In case where the report or consultation delivered is not implemented within one year from the delivery of the Services, Etha's liability will cease no later than two (2) years from the delivery of the Services. Unless otherwise stated in the Terms, KSE2013, section 3.2.6 shall apply.

The purchaser finally waives any rights to claim any damages on any board member, directors, staff,



personnel or other individual of Etha in relation to the provision of the Services.

15. NON-DISCLOSURE

A Party shall not disclose to third parties any confidential information that it has received during or in relation to the provision of the Services, without limitation in time.

Confidential information is construed as every piece of information, whether technical, commercial or other, and whether documented or not. Nevertheless, the following is not construed as confidential information:

- information that is known to the general public, or has become known to the general public by other means than the receiving Party's breach of the Agreement;
- 2) information that the receiving Party possessed before receiving it from the other Party, provided that the receiving Party is able to demonstrate such possession; and
- 3) information that a Party has received or will receive from a third party without any obligation on non-disclosure in respect of such information.

In situations referred to in point 3) above, the receiving Party has no right to inform such third party that the receiving Party also has received the information from the other Party according to the Agreement.

The receiving Party is not allowed to demonstrate products, samples, models or other physical objects that have been provided by the other Party and that may contain or reveal confidential information to third parties.

16. Non-circumvention

In Agreements where Etha acts as a purchaser of a subconsultant's services or acts as a sub-consultant itself, the Parties will not, for a period of one year from the Agreement has been fulfilled, enter into any agreement, transaction or arrangement with any purchaser or supplier of the other Party, which one Party has introduced directly or indirectly to the other Party in connection with the Agreement.

Further the Parties will not for an equal period of time, employ, solicit for employment or otherwise contract any individual who is an employee of the other Party.

17. TERMINATION

The purchaser has a right to terminate the Agreement, if the project, for which the Services are supplied, is cancelled for any reason. In case of the purchaser's termination of the Agreement, Etha shall be reimbursed

for completed and delivered work according to the invoice, as well as for unfinished planning work, according to its accrued value.

In case the project is failing to comply with the ESG guidelines agreed for the project, the Agreement can be terminated by Etha.

18. GOVERNING LAW

The Agreement is governed by the laws of Finland, excluding provisions on the applicable law and court of jurisdiction.

19. DISPUTES

If the purchaser has its registered office in the republic of Finland, disputes, controversies or claims arising out of or in relation to this Agreement shall be finally settled by arbitration according to KSE2013, section 10.4. However, if the total remuneration forthcoming based on the Agreement, is below EUR 10 000, the dispute shall be settled by the district court of Ostrobothnia.

If the purchaser has its registered office outside the republic of Finland, any dispute, controversy or claim arising out of or in connection with this Agreement, or the breach, termination or invalidity thereof, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Arbitration Institute of the Stockholm Chamber of Commerce. The arbitral tribunal shall be composed of a sole arbitrator. The seat of arbitration shall be Stockholm. The language to be used in the arbitral proceedings shall be English.

The aforementioned will not affect the aim of resolving disputes by negotiation.

20. USE OF REFERENCE

When a Service or similar arrangement has become publicly known, purchaser agrees that Etha may disclose its involvement on Purchaser's behalf on Etha's website or in Etha's marketing materials. Such disclosure may only contain information that is already in the public domain.