

General Terms and Conditions of Sale (GTC)– Knowing & Acting

Article 1: Purpose

These General Terms and Conditions of Sale (the "**GTC**") apply to all services (hereinafter the "**Services**") provided by Knowing & Acting (the "**Provider**"), a simplified joint-stock company, registered in Nanterre under number B 929386274, located at 26 rue Jacques Dulud, 92200 Neuilly-sur-Seine, France, in person or via various online platforms, including the website www.knowingandacting.com, and provided to its clients (hereinafter the "**Client**"). The Client declares that they are legally capable of entering into a contract under French law or are duly authorized to represent the natural or legal person on whose behalf they are acting.

The GTC define the rights and obligations of the Provider and the Client (hereinafter collectively the "**Parties**") in connection with the provision of the Services.

This English version is a working translation of the original in French for convenience purposes only. The French version is the only authentic version.

Article 2: Description of Services

The Provider shall provide the Client with one or more of the following services: (i) support/consultancy services in its human rights compliance efforts, based on applicable international standards, including in particular the Universal Declaration of Human Rights, related covenants, and the United Nations Guiding Principles on Business and Human Rights (UNGPs),

and/or

(ii) support/consultancy services for projects related to the protection or restoration of the ocean, in line with the implementation of United Nations Sustainable Development Goal (SDG) 14.

The Services may be developed or modified by the Provider and may be adapted, upon request, to meet the Client's specific needs.

Article 3: Quotes and Orders

3.1. All orders for Services are preceded by the sending of a free quote (unless expressly agreed otherwise), prepared by the Provider at the Client's request and incorporating or attaching these General Terms and Conditions. The quote is valid for two months from its date of issue. When signed for acceptance, dated by the Client, and returned to the Provider, the quote, including these General Terms and Conditions, becomes legally binding between the Parties from the date of dispatch by the Client.

3.2. In the event of cancellation by the Client, in whole or in part, of a previously confirmed Service that has not yet been paid for in full, within a period equal to or less than 10 business days before the start of performance, the Client will be liable for the full amount agreed upon for the Service.

Article 4: Prices

The prices of the Services are indicated in euros. The Provider reserves the right to modify its prices at any time, but the Services will be invoiced based on the rates in effect at the time the Client accepts the quote.

Article 5: Payment Terms

5.1. Payment for services is made by bank transfer, online, by credit card, or any other payment method offered on the Provider's website. Unless otherwise stipulated in the quote, the payment schedule is as follows: 30% upon signature of the quote for acceptance, 40% on the start date of performance, and 30% on the completion date of the services.

5.2. Notwithstanding the foregoing, for any contract where the services will be performed for a period of less than 3 months, full payment is due on the date of signature of the quote for acceptance.

5.3. In any event, unless expressly stipulated for a shorter payment period, all invoices must be paid within a maximum of 30 days from their date of issue.

5.4. Any delay in payment will automatically, without the need for formal notice, result in the imposition of a late payment penalty calculated by applying to the total amount of the invoice, an interest rate equal to three times the legal interest rate in force on the date of issue of the invoice, plus a fixed amount of 40 euros.

Article 6: Right of withdrawal

6.1. In accordance with Article L. 221-18 of the French Consumer Code, the Customer has a period of fourteen clear days from the order confirmation to exercise their right of withdrawal, without having to provide any justification or pay any penalties.

6.2. In accordance with Article L.221-3 of the French Consumer Code, any professional Customer has this right of withdrawal only if the Services do not fall within the scope of the Customer's main business activity and the number of employees employed by the Customer is five or fewer.

6.3. Furthermore, in accordance with Article L.221-28 of the French Consumer Code, this right of withdrawal cannot be exercised for service contracts fully performed before the end of the withdrawal period and whose performance began with the Client's prior and express agreement, including their acknowledgment of the loss of their right of withdrawal, once the service has been fully performed by the professional. Therefore, the right of withdrawal cannot be exercised, under the conditions outlined above, for Services consisting of the electronic delivery of audio or video resources, information, data, or documents (e.g., an e-book or a video following an audit).

Article 7: Obligations of the Provider

7.1. The Provider undertakes to perform the Services in accordance with best practices and the stipulations of the quote accepted by the Client. The Provider undertakes to meet the agreed deadlines and to inform the Client of any potential delays.

7.2. The Provider declares that it has taken out an insurance policy covering its professional liability and its general/employer liability (ref. TPRC000383, with Hiscox SA (registered office: 35, avenue Monterey L-2163 Luxembourg, branch in France: 49 avenue de l'Opéra, 75002 Paris), with worldwide coverage excluding the United States of America and Canada, and covering the period ending October 30, 2026.

Article 8: Client Obligations

8.1. The Client commits to promptly provide the Provider, upon request, with all information, documents, data, explanations, etc., deemed necessary by the Provider for the proper performance of the Services (the "Necessary Information"). The Client also undertakes to comply with the agreed payment deadlines.

8.2. If the Client fails to provide all or part of the Necessary Information, after at least one reminder from the Provider by any appropriate means and within a maximum period of 10 business days following this reminder, the Provider shall be entitled to terminate the performance of the contract, without penalty or fault on its part and without obligation to refund any sums already paid by the Client.

8.3. In the event of termination of the contract pursuant to the preceding paragraph, the Client shall be required to pay all sums due under the accepted quote.

Article 9: Liability

The Provider shall only be liable in cases of gross negligence, intentional misconduct, or fraud. The Client shall indemnify and hold harmless the Provider and, where applicable, its subcontractors and their respective insurers, from any claim or other action of any kind whatsoever arising from or related to this Agreement. The Provider shall not be liable for indirect damages, such as loss of market share, loss of opportunity, loss of data, lost profits, or commercial loss, resulting from the performance of the Services.

Article 10: Confidentiality

The Provider commits to respect the confidentiality of information communicated by the Client in the context of the performance of the Services, when it has been reported by the Client to the Provider as confidential.

Article 11: Intellectual Property

The Provider retains all intellectual property rights relating to the Services performed for the Client. The Client has the right to use the results of the Services solely within the scope of those Services. The Client may not transfer, assign, or transfer the

intellectual property rights relating to the Services, nor grant any authorization to use such rights, whether for consideration or free of charge, to any third party, without the Provider's express prior authorization.

Article 12: Personal Data

12.1: Processing of personal data by the Parties as separate data controllers

a) Pursuant to Law No. 78/17 of 6 January 1978, as last amended, and Regulation (EU) 2016/679 of 27 April 2016 ("GDPR") (collectively, "**Applicable Regulations**"), it is specified that, in the context of the performance hereof, each Party shall collect and process personal data concerning the employees or representatives of the other Party (such as names, surnames, professional contact details, and job titles). This processing is carried out for the purpose of managing the contractual and commercial relationship between the Parties, including, in particular, supplier/customer management, contract monitoring, and compliance with the legal and accounting obligations to which each Party is subject. This processing is necessary for the proper performance of this Agreement and for each Party to comply with its legal obligations.

b) Each Party undertakes, with respect to its own responsibilities, to comply with all applicable legal and regulatory obligations, in accordance with the Applicable Regulations

c) Personal data processed within this framework shall be retained by each Party for the duration of the contractual relationship plus the applicable statutory limitation period or in accordance with legal accounting obligations.

d) The Parties undertake to implement appropriate technical and organizational measures to ensure the security and confidentiality of the personal data collected, in accordance with the requirements of the Applicable Regulations.

e) Each Party has the right to access, to rectify, to erase, to data portability, and to object to the processing of their personal data, as well as the right to restrict its processing, under the conditions provided for by the GDPR. The Client may exercise these rights by writing to the following email address: contact@knowingandacting.com

f) For any further information regarding the processing of personal data carried out by the Provider, the Client is invited to consult the privacy policy available on the Provider's website.

g) By accepting these general terms and conditions, the Client consents to the collection and processing of their personal data within the limits and for the purposes described.

12.2: Processing of personal data by the Provider as a data processor

In the context of certain specific Services, the Provider may process personal data as a data processor.

In this case:

- The Provider acts on documented instructions and on behalf of the Client, who acts as the data controller;
- The Parties undertake to enter into a data processing agreement in accordance with Article 28 of the GDPR, specifying in particular the purpose and duration of the processing, the nature of the operations carried out, the categories of personal data concerned, and the obligations of the Parties.

Article 13: Force Majeure

The performance of the Provider's obligations under this Agreement shall be suspended in the event of a fortuitous event or force majeure that prevents such performance. The Provider shall notify the Client of the occurrence of such an event as soon as possible. Events constituting force majeure within the meaning of this Article include, but are not limited to:

- Floods, earthquakes, hurricanes, forest fires, storms, etc., that make access to training facilities or necessary technical resources impossible.
- Pandemics resulting in lockdowns, health restrictions, or administrative closures that prevent travel or gatherings.
- Armed conflicts, riots, or terrorist attacks that make access to training facilities, locations designated for interaction with and consultation with stakeholders, for organizing meetings, or for remote connections impossible.
- Road blockades, transport, energy, or public service strikes that make access to training facilities, locations designated for interaction with and consultation with stakeholders, for organizing meetings, or for remote connections impossible.
- Widespread power outage, internet network failure, or failure of online training platforms (if the training is distance learning).
- Hacking or blocking of the computer systems necessary for the training.
- New law or decree suddenly prohibiting the type of service planned.
- Decision by public authorities to close training facilities for reasons of safety or public health.
- Death, sudden hospitalization, or illness or accident of the Provider preventing the delivery of the service, as confirmed by a medical certificate.

Article 14: Severability - Modification of the Contract

If any provision of this contract is declared invalid, such invalidity shall not affect the validity of the remaining provisions, which shall remain in full force and effect between the parties. Any contractual modification shall be valid only after a written agreement signed by both parties.

Article 15: Modification of the GTC

The Provider reserves the right to modify these GTC at any time. Modifications will be applicable as soon as they are published on the Provider's website.

Article 16: Disputes

These Terms and Conditions are governed by French law. In the event of a dispute, the parties agree to seek an amicable solution before resorting to the competent courts. If no amicable settlement can be reached, the dispute will be brought before the competent French courts located within the jurisdiction of the Provider's registered office.

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