

ACCENTURE SALES CONTRACT

This Accenture Sales Contract ("Agreement"), incorporated to and made an integral part of the commercial proposal ("Proposal") is made by and between Accenture do Brasil Ltda. ("Accenture") and the client identified in the Proposal ("Client") and will govern Client's purchase of Products and Services (both defined below) from Accenture (each a "Party" and collectively, the "Parties") in Brazil.

1. Products and Services Resale. Accenture and Accenture Affiliates (as defined below) have relationships with third party product and services vendors ("Third Party Suppliers"). Accenture resells the Third Party Supplier's products ("Products") and/or services ("Services"). All Products and Services are provided subject to the Third Party Supplier's applicable terms, which shall constitute an agreement between Client and the Third Party Supplier only, and not Accenture. Third Party Suppliers are independent contractors and shall not be deemed Accenture Affiliates or employees, agents, subcontractors, authorized representatives, partners or joint venturers of Accenture. An Accenture Affiliate is any entity, whether incorporated or not, that is under common control with Accenture. As used in this definition, "control" (and variations thereof) shall mean the existing ability, whether directly or indirectly, to direct the affairs of another by means of ownership, contract or otherwise.

2. Sales Quotations. Products and Services purchased by Client hereunder will be listed on the sales quotation(s) issued by Accenture to Client (each, a "Sales Quotation"). Accenture will order the Products and Services specified on each Sales Quotation that has been accepted by both Client and Accenture. Client accepts a Sales Quotation by signing the Sales Quotation or by issuing a purchase order for the Products or Services listed in the Sales Quotation. Accenture confirms its acceptance of a Sales Quotation to the extent that Accenture orders Products or Services pursuant to such Sales Quotation. Any term, condition or proposal submitted by Client in a purchase order or otherwise (whether orally or in writing) that is inconsistent with or in addition to the applicable Sales Quotation or the terms and conditions of this Agreement will be of no force or effect, unless otherwise agreed in writing.

3. Prices and Payment. Accenture will invoice Client in the primary local currency of Accenture (unless stated otherwise in the Sales Quotation). Client agrees to pay as invoiced the total purchase price for the Products and Services agreed in the Sales Quotation, plus Taxes (as defined in Section 4) and applicable delivery and insurance charges. Payment in full is due within 30 days of an invoice date. Interest on any payment or part thereof past due will accrue at the lower of the rate of 1% per month or the maximum rate allowed by law, plus a two percent a 2% fine over the outstanding installment and monetary correction according to the IGPM-FGV index or another that may replace it after the first month of delay. Client will be responsible for Accenture's costs of collection for any payment default, including, but not limited to, court costs, filing fees and reasonable attorneys' fees.

4. Taxes. Applicable taxes will be billed as a separate item on invoices and any taxes paid on behalf of Client by Accenture will be identified on the applicable invoice. In addition to the purchase price, the Client shall pay or reimburse Accenture for all sales, use, property and all other similar taxes, including tax costs incurred by Accenture arising from transactions to purchase the Products and Services, local fees or charges imposed by any federal, state or local government for Products and/or Services provided under this Agreement, even if imposed by law upon Accenture or Accenture's employees, excluding taxes based upon the income or property of Accenture and taxes based upon the payroll of Accenture's employees (collectively "Taxes"). Client will reimburse Accenture for any deficiencies, interest or penalties relating to taxes that are Client's responsibility under this Agreement. If Client is required to withhold or deduct any Taxes from any payment, Client shall be required to "gross up" the amount of such payment and shall pay the total amount reflected on the invoice. The Client agrees to pay such Taxes unless the Client has provided Accenture with a direct pay permit or valid exemption certificate for the applicable jurisdiction. The Parties will cooperate in good faith to minimize Taxes to the extent legally permissible including, if available, acceptance of electronic delivery of software products with no media backup.

5. Delivery and Risk of Loss. Shipment and delivery of Products and Services will be in accordance with the applicable terms and conditions of the Third Party Supplier. All orders are subject to the availability of underlying Products and Services. For hardware, title and risk of loss will each pass to Client from Accenture immediately after being transferred to Accenture from the Third Party Supplier.

6. Order Changes, Cancellations and Returns. Any order changes, cancellations or returns of Products or Services will be governed by the applicable Third Party Supplier policies. Client will be responsible for any fees, penalties or other amounts a Third Party Supplier charges Accenture as a result of any order change, cancellation or return by Client.

7. Disclaimer of Warranty. Warranty remedies offered by the Third Party Supplier, or remedies under applicable law, are the Client's sole and exclusive remedies. This Section shall not be construed to limit any of Client's rights or remedies it may have against the applicable Third Party Supplier in an agreement between Client and such Third Party Supplier. **All Products and Services are provided by Accenture on an "as is" basis without warranty of any kind from Accenture or Accenture Affiliates, including any implied warranties of fitness for a particular purpose, merchantability, or otherwise arising out of, or relating to, the Products and Services.**

8. Limitation of Liability. This Section shall not be construed to limit any of Client's rights or remedies it may have against the applicable Third Party Supplier in an agreement between Client and such Third Party Supplier or under law. Except for each Party's confidentiality obligations, the sole liability of either Party to the other (whether in contract, tort or delict, negligence, strict liability in tort, by statute or otherwise) for any and all claims in any manner related to this Agreement or the Products or Services resold will be payment of direct damages, not to exceed (in the aggregate) an amount equal to the total fees received by Accenture for the Product or Service in the applicable Sales Quotation giving rise to the claim or, in the case of subscription Services, the total fees paid under the applicable Sales Quotation giving rise to the claim. In no event will either Party be liable for any: (i) consequential, incidental, indirect, special or punitive damage, loss or expenses or business interruption, loss of data, lost business, lost profits or lost savings, or (ii) loss or claim arising out of or in connection with Client's implementation of any conclusions or recommendations made by Accenture. Nothing in this Section 8 shall operate to limit or exclude a Party's liability for: (a) death or personal injury caused by the Party's negligence or that of its employees or agents; or (b) fraud or fraudulent misrepresentation; or (c) any other liability that cannot be limited or excluded by law. In no event shall either Party be liable to the other Party for any moral damages ('danos morais').

9. Confidential Information. Each Party may be given access to information that relates to the other's business activities, which is identified by the disclosing Party as confidential information or which a reasonable person would deem to be confidential ("Confidential Information"), and access to the names and contact information regarding a Party's personnel, officers, and director, vendors and customers ("Business Contact Information"). Business Contact Information is not considered Confidential Information. Confidential Information and Business Contact Information may only be used by the receiving Party as reasonably needed to perform its obligations and activities permitted under this Agreement, including disclosure to Third Party Suppliers for pre-sales and post-sales activities and record-keeping. The receiving Party agrees to protect the Confidential Information and Business Contact Information of the disclosing Party using a reasonable standard of care. Each party shall be considered a data controller with respect to the other party's Business Contact Information and shall be entitled to transfer such information to any country where such Party, its global organization and Affiliates operate.

10. Termination and Survival. Either Party may terminate this Agreement at any time, without cause or penalty, upon 10 business days' prior written notice. However, any Sales Quotation accepted by both Parties prior to the date of termination will remain in effect and continue to be governed by the terms and conditions of this Agreement. The Parties agree that all terms and conditions of this Agreement that by their sense or nature should be deemed to survive termination of this Agreement will survive termination.

11. Governing Law and Venue. This Agreement will be governed by the substantive laws of Brazil without giving effect to any choice of law rules. The United Nations Convention on Contracts for the International Sale of Goods will not apply to this Agreement. Both Parties specifically agree to submit to the exclusive jurisdiction of, and venue in, the Sao Paulo Courts, to the exclusion of any other venue, no matter how privileged it may be, in any dispute arising out of or relating to this Agreement.

12. Compliance with Laws. Each Party will retain responsibility for compliance with all federal, state and local laws and regulations applicable to their respective businesses. Each Party will comply with all applicable export control and economic sanctions laws and regulations, including without limitation those of the United States of America, with respect to the export or re-export of U.S.-origin or other local-origin goods, software and technical data, or the direct product thereof, and each Party agrees to abide by all such regulations in respect of all information supplied by or on behalf of the other Party.

13. Miscellaneous. The relationship between Accenture and Client is that of independent contractors and not that of employer/employee, partnership or joint venture. Except for payment obligations, neither Party will be responsible for any delays in delivery or failure to perform that may result from any circumstances beyond that Party's reasonable control. If any part of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable, all other parts will still remain in effect. Notices to be provided under this Agreement must be in writing and sent to the address set forth in the applicable purchase order, or as otherwise provided by the Parties. This Agreement and any Sales Quotation supersedes and replaces any previous communications, representations or agreements regarding the purchase of Products or Services from Accenture and may be signed in separate counterparts, each of which will be deemed an original, and together constitute the entire agreement between the Parties. Notwithstanding anything to the contrary, the Parties may agree to specific commercial or economic conditions in the Proposal that shall take precedence over this Agreement. If the Parties decide to enter into a new agreement for the purchase of Products and Services being resold by Accenture, that new agreement will automatically supersede and replace this Agreement in its entirety.

14. Implementation in Other Countries. The Parties agree that Accenture's and Client's respective rights, benefits and/or obligations under this Agreement may be extended to any Accenture Affiliate and Client affiliate in another country through a Local Country Agreement executed by such local Client affiliate and local Accenture Affiliate, provided that the addition of any such country does not violate any applicable export laws and regulations. The Parties intend that such agreement will not modify the terms of this Agreement except to the extent necessary to reflect local business conditions and legal requirements. Such local business conditions and legal requirements shall include, without limitation, the use of local currency, local law and venue. The Parties agree that any modifications made by an amendment to this Agreement shall apply to each Local Country Agreement in effect at the time of such amendment and that come into effect thereafter, and intend to update their respective local affiliates on modifications that affect local legal requirements.

15. Language. The Parties explicitly agree and recognize the validity of this Agreement being drafted in English. In case the necessity for a translation of this Agreement into Portuguese were to occur, the Parties shall agree, jointly and in good faith, on the selection of a sworn translator acceptable to the court(s).

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