

## **1 Export control and sanctions laws and Russia and Belarus restrictions**

### **1.1 For the purpose of this Clause 1:**

(a) "**Export Control Laws**" means all export control laws and regulations of the United Nations, the United States, the European Union and/or its Member States, the United Kingdom and any other relevant jurisdiction; and

(b) "**Product**" means the services, deliverables, goods, software and/or other material performed, delivered, procured or made available under this Agreement; and

(c) "**Sanctions**" means economic, trade or financial sanctions laid down, administered or enforced by under the laws of the United Nations, the United States, the European Union and/or its Member States, the United Kingdom or any other relevant jurisdiction.

**1.2 Export control and sanction laws.** Each party shall comply with all present and future Sanctions and Export Control Laws applicable to such party or to the Products. Irrespective of anything set out in this Agreement, including the service descriptions:

(a) Deloitte shall not be obligated and may refuse to perform, deliver, procure or make available any Product in, to or from any jurisdiction or legal person that will or may violate, or risk Deloitte becoming exposed to, any Sanctions or Export Control Laws; and

(b) the Client shall not, and shall not permit any third parties to, directly or indirectly, export, reexport or release any Product to any jurisdiction or country to which, or any legal party to whom, the export, reexport, or release of any Product is prohibited by applicable Sanctions or Export Control Laws.

**1.3 Restricted Parties.** The Client represents and warrants that neither the Client nor any of the Client's employees, officers, directors, affiliates, direct or indirect shareholders nor any other person or entity having a direct or indirect ownership or controlling interest in them or the Client, are or become (i) a person targeted by Sanctions, including, but not limited to, persons designated on the U.S. Department of the Treasury, Office of Foreign Assets Control's List of Specially Designated Nationals and Other Blocked Persons and Consolidated Sanctions List, the U.S. State Department's Non-proliferation Sanctions Lists, the UN Financial Sanctions Lists, the EU's Consolidated List of Persons, Groups and Entities Subject to EU Financial Sanctions, and the UK HM Treasury Consolidated Lists of Financial Sanctions Targets; or (ii) directly or indirectly owned or controlled by any such person (each a "**Sanctioned Person**"). Deloitte may terminate this Agreement with immediate effect in case of breach of the foregoing. The Client agrees, represents and warrants that it will notify Deloitte in writing immediately, and Deloitte may terminate this Agreement with immediate effect, if the Client or any of the Client's employees, officers, directors, affiliates, direct or indirect shareholders or any other person or entity having a direct or indirect ownership or controlling interest in them or the Client, becomes or reasonably risks becoming a Sanctioned Person or if the Client or they become directly or indirectly owned or controlled by one or more Sanctioned Persons.

**1.4 Russia and Belarus restrictions.** Irrespective of anything set out in this Agreement,

including the service descriptions, Deloitte shall not be obligated and may refuse to perform, deliver, procure or make available any Product, and the Client shall not, and shall not permit any third parties to, directly or indirectly, export, reexport or release any Product:

(a) in, from or to Russia, Belarus, Crimea, Donetsk, Luhansk, Zaporizjzja or Khenson; or

(b) to, from or for the benefit of:

(i) any Sanctioned Person;

(ii) any citizen of, any legal person established in, any legal person located in, or to any state or a government authority of Russia, Belarus, Crimea, Donetsk, Luhansk, Zaporizjzja or Khenson (each a "Restricted Person"); or

(iii) any legal person where a Restricted Person or Restriction Persons, directly or indirectly, owns more than 5% of share capital or voting rights.